**Adding critical accounting voices to migration studies**

Abstract

Introduction:

The field of migration study is continually evolving and frequently controversial, as diverse people cross the globe and as social and economic transformations prevail. Although scholars in many disciplines have actively contributed to migration research, accounting scholars have been less actively engaged, despite migration’s use of concepts so closely aligned with accounting: costs, benefits, risk, and control. This paper considers how accounting researchers may contribute to the study of migration, highlighting the potential for critical researchers to re-define terrains of discourse.

Method:

Migration theories are introduced, illustrating the complexities and interconnectedness of the role of globalization, poverty, state functioning, and the social sciences. We integrate previous research of accounting, revealing the discipline as part of the language and neoliberal agenda imbued in migration issues, and its participation in co-creating precarious boundaries and myopic concepts defining the debates. We provide a case analysis, specifically illustrating accounting’s calculative practices and rhetoric as limiting and obscuring social issues in migration, providing yet another instance of accounting’s participation in social controversies.

Results:

The rhetoric of accounting as merely a technique and the prevailing view of its objectivity are disputed as we reveal accounting’s role in creating a simplifying reality, ignoring the complex interdependencies and powerful forces at play in migration arenas. Although much work is to be done in the accounting field to illuminate its role regarding migration issues, we are optimistic that critical researchers can provide expanded ways of thinking and a contribution to the deliberations. The work’s originality is contained in its unique framing of migration discourse, revealing the skewed and shadowy assumptions of its traditional discourse, and examining how critical research expands possibilities for promoting social justice in the migration landscape.

**Adding critical accounting voices to migration studies**

**Section 1: Introduction**

Who among us will throw the first stone? As migration debates rage through Australia, France, Sudan, and the UK, what does it mean to be indigenous? Or “other”? Or a beneficent citizen? Categories are always partial and are incapable of capturing complexities and nuances when related to people. Yet participating in classifications and justifying calculative practice are all within the purview of accounting, and just how accounting practice expands or restricts meanings, applied to migration, is the major theme of this article. Classifications are inevitably restrictive and privileged, warranting discretion and prudence, and thus our aim is to clarify accounting’s participation in migration premises, illuminating its impairments to people. Although many critical accounting researchers have illustrated the culpability of accounting -- its myths and myopia and its silences – this paper again brings a new way of knowing and a deepening of the significance of the discipline. Our specific aim -- reflecting on the detrimental effect of accounting’s discourse on the populous of “migrants” – will hopefully broaden the dialogue and advance social justice.

The sheer scale and constant movement of people in the late 20th century and early 21st century has led to an interdisciplinary focus in recognition of the turbulence that the “circulation of people, resources and information along multiple paths” creates (Papastergiadis, 2000, page1). Although migration studies have traversed a broad spectrum of disciplines (see Brettell and Hollifield, 2008) accounting scholars have not actively engaged in the study of migration (an exemption includes inspiring recent work by Annisette and Trivedi, 2011). Dean Neu, in a plenary at the Asia- Pacific Interdisciplinary Research in Accounting (APIRA) conference (2010) called for more accounting research into social spaces. This paper responds to that call by studying the migration social space: by reviewing contemporary literature on the complexities of migration, by considering accounting’s relationship to the global logic of migration, and by illuminating accounting’s discourse and participation in the controversies and the debates.

What can accounting offer? Accounting is “a process of attributing financial values and rationales to a wide range of social practices, thereby according them visibility, calculability and operational utility” (Miller, 1990, p. 316-317). In addition, by virtue of privileging certain practices accounting silences others. We can observe the impacts of such silences on current debates about migration , and do so further in this paper. The absence of incisive critical accounting voices preserves arcane government policies and processes whereby accounting technologies of control, calculative practices, and other accounting logics muddy the waters and crowds out alternative and socially humane possibilities for migration. Through the use of accounting logic to manage migration rather than creating visibilities, the discipline distorts notions of “full costs” and “benefits” of migration and renders complexities to be invisible. This paper identifies the controversial nature of cost and benefit terminologies, it questions the customary attempts to capture intricate nuances in calculations, and it recognizes the power of these terms in migration policy and thus human consequences. Accounting technologies and accounting rhetoric are implicated in a range of migration policy deliberations, including the delineations of boundaries by which governments control and manage migration, whether acknowledged by the profession or not.

We continue the discussion in Section 2 with theoretical underpinnings informing our research, including a review of the terrain of debates regarding migration and the impact of this rhetoric. In promoting different views, we illustrate that accounting’s adherence to neo-classical economics continues to create dangerous precedence. The false ideological dichotomy of economics and social policies maintains a myth and persists in obfuscating significant humanitarian matters and this is further extended to accounting practices in Section 3: “Naming and counting: the power of numbers in migration”. This section advances our knowledge regarding the intersection of calculative practices in forming realities regarding migration. It illustrates how classifications and measuring simplify and blur reality, and how accounting interplays with state management of migration and control in creating identities. Section 4**, “**Contested Accounting Terrains” extends our view of accounting’s participation in migration discourse, demonstrating accounting’s allegiance to neo-liberalism and illusions to logic and instrumental rationality, whilst silencing and obscuring consequences and social impacts. We exemplify accounting’s role in Section 5 “Unveiling the mystery of accounting in migration policies” with a case illustration linking a specific public policy regarding migration in the UK with a corresponding discourse framing the controversy. We conclude in Section 6 with a discussion and implications.

**Section 2: The “new” world we all live in: theories of migration**

*“…how to synthesize the different migration theories developed across a range of social science disciplines – ranging from economics to anthropology” (de Haas, 2011, p.15).*

Popular media reporting, casting migration as a dilemma in duality claims that immigration creates “winners and losers”, presenting a binary quandary: how much do we care to privilege one group versus the other? We join other researchers in rejecting this framing of the debate into asocial categories, asking what are alternative theories and models? As Judt proposes, “Our disability is discursive: we simply do not know how to talk about these things [a different sort of society] any more” (Judt, 2010, p. 34). Questioning compartmentalized and calculative proposals in a moral vacuum, with “minimal reference to extraneous criteria such as altruism … or collective purpose” (Judt, 2010, p. 35) we revert to a failed ideology.

Migration studies, research, and complexities have expanded significantly in the past three decades. Numerous dynamics, including the proliferation of soft and hard borders and the explosion of information technologies and attendant possibilities of global economies and multinational networks, contribute to and sustain alterations and controversies regarding migration. The thriving issues and realities pose challenges in appraising and presenting so vast and complex a topic. We set out below a perspective that begins to develop issues of importance for accounting, a discipline of social science firmly embedded in social practice, discourse, and state functioning. Among the issues we will examine are: complex mobility, reimagining identity, and the controversies and debates. What defines citizenship and what defines entitlement? How are tradeoffs between freedom, poverty, democracy, and human rights justified? What roles do discrimination, neo-liberalism, and the state play?

*The impact of globalization*

*“The riches are global and the miseries are local” (Bauman, 1998; cited in Castles and Miller, 2009, p.57).*

The mobility of people from country to country or from rural areas to urban areas is not new. However, migration has become a dynamic feature of modernity, intense in volume and multidimensional in directions (Papastergiadis, 2000, p. 92). What has changed is that globalization has made such movement more turbulent and more prevalent. Globalisation leads to the cross–border “flow of things” including capital, products and people (Castles, 2000; Everett, 2003; Graham and Neu, 2003; Castle and Miller, 2009). However whilst the flows of capital and products are welcomed, the flow of people is often seen as a threat to national sovereignty and identity, especially in the wealthy receiving countries despite the fact that all the flows are interconnected (Castles, 2000; Paulos, 2004; de Haas, 2011). As globalisation creates wealth in some areas it leads to poverty in other areas. The uneven social transformations associated with globalization means “the riches are global and the miseries are local” (Bauman, 1998; cited in Castles and Miller, 2009, p.57). Migration may be seen an integral aspect of North-South relations in the current phase of globalization because as the gap between the “rich North” and the “poor South” is accentuated, so people seek to move (Castles, 2004).

The effect of globalization on the mobility of people is complex. For example, highly skilled individuals from “preferred” countries are encouraged to migrate whilst the low skilled from other countries are faced with restrictive laws and border controls and barriers to prevent their mobility. Not being able to move countries legally, these people often move anyway and end up as undocumented migrants and it is the movement of the low skilled that is often cited as creating migration crises especially in the rich North. Citing Foucault, de Genova (2002) observes:

“the existence of a legal prohibition creates around it a field of illegal practices” (1979, p. 280). (de Genova, 2002, p. 422)

Furthermore, undocumented migration would be inconceivable were it not for the value these migrants produce through the diverse services they provide for citizens in the rich North (de Genova, 2002; Menz, 2009). State policies overtly aim to exclude and limit the numbers of undocumented workers but are simultaneously committed to “allowing them in through side doors and back doors, so that they can be more readily exploited” (Castles, 2004, p. 223).

In effect, globalization places values on people in different ways creating multiple inequalities. “The vast disparities of wealth and power in the emerging global order mean that not all citizens are equal and that some passports are better than others (Castles, 2004, p. 223). Globalization has meant an increase in the sorting and coding of people as a way to control the mobility of people, and yet through this also contributes to multiple inequalities. To the long-standing inequalities of class, race, gender, and nationality are added inequalities of risk, inequalities of rights and inequalities of movement (Pallitto and Heyman, 2008).

*Global Conflicts and the Subaltern*

There is no single category, class, race, or people of “migrant”. Within the multiplicity are differentials of power, prestige, and access as well as the persistence of racism and economic systems sustaining inequalities. Spivak’s contributions in this arena emphasize overlaps in north and south capitalism and post colonialism in urban and rural flows, integrating the significant notion of “subaltern” in the dialogue (a complex term of persons completely outside access to social structures, contextualized further below) (Spivak, 1995, 1996; see also Said, 1978, 1994). While Spivak finds migrant activism in the north important and worth supporting, she also cautions against viewing contemporary neo-colonialism from the restrictive perspective of metropolitan colonization of the postcolonial migrant. To do so risks overshadowing the question of the international division of labour. A conflict of interest exists: there is no self-evident 'natural' alliance between migrant activism in the urban metropolitan North and the rural and indigenous subaltern in the global south (Dhawan, 2007). By virtue of what Shalini Randeria (2002) calls “entangled histories” it is impossible to reduce postcolonial analysis to national boundaries, boundaries themselves an invention of colonial discourses and thus it becomes ever more complex in describing the unequal and powerless “migrants” (Dhawan, 2007). Moreover, there is a fatal ‘paradox’ in the notion of ‘migrant-as-subaltern’. Spivak observes that the very definition of the subaltern suggests ‘immobility’. "Subalternity is the name I borrow for the space out of any serious touch with the logic of capitalism or socialism. Please do not confuse it with unorganized labour, women as such, the proletarian, the colonized, […] migrant labour, political refugees etc. Nothing useful comes out of this confusion" (Spivak 1995, p. 115).

The new-immigration-in-capitalism or “Eurocentric economic migration” as a critical mass is based on hope for justice under capitalism. The mainstream migrant to the north is very much inside capitalist structures, as an agent and not just simply as a victim. While “the colonial continuity of the politics of migration in the European context and the experiences of racism and discrimination that are part and parcel of a migrant’s everyday life are urgent issues that need to be scandalized” (Dhawan, 2007), there are those cut off from mobility. To ignore the rural and indigenous subaltern today is to continue the imperialist project, as they are increasingly the targets of new globalisation, forming the basis of exploitation in the arenas of bio piracy, human genome engineering, the targets of super-exploitation through credit baiting, pharmaceutical dumping in the name of population control, seed and fertilizer control, population control, and micro loans to women. Conflicts include those within migration activism: “When we are talking about subaltern isolation we are not talking some fuzzy hegemonic identity, we are talking about the abstract structures of civil society to which the subaltern has no access” (Dhawan, 2007, quoting Spivak 2003).[[1]](#footnote-1)

Where Spivak elevates migration debates’ often neglect of the subaltern[[2]](#footnote-2), Ong provides a distinctive approach to neoliberalism, globalization and capitalism in migration controversies. In her book *Neoliberalism as exception, (*Ong, 2006)while recognizing that neoliberalism limits access to already distorted markets for the most vulnerable, Ong also points to what she calls “mutations”. There exists unexpected expansions, exceptions, and malleability in the new technology expanded, global-capitalized spheres. These “exceptions” include zones allowing marketization in China’s more-socialist economy and women advancing in Malaysia in an intersection of Islam and capitalism. Scholars suggest that transformations in power relationships and categories are manifest in these atypical modes, and thus we are obliged to think differently in regard to citizenship and rights. Ong observes that with collections of people increasingly assigned privileges based on marketable expertise, they are more able to compete in global markets, participate in economic spheres, breach nation-state boundaries, and struggle for human rights denied by neoliberalism’s affront.

*Migration’s divisive framings*

Migration debates often take place in a divide of control versus reform; authoritarian versus flexible; logic versus emotions; “us” versus “them”. How should the conversation take place? DeFreitas suggests divisive framings place the most vulnerable people in conflict with one another, rather than seeing the divide between those with material bounty and power, and those with less. When confronted with unemployment, income inequality and budgets deficits, politicians and others place the blame on one source: immigrants (DeFreitas, 1999). Increasingly restrictive policies reflect, in part “the emergence of highly nationalistic and ethnocentric political forces opposed on principle to sizable foreign borne populations in their midst” (DeFreitas, 1999, p. 1). Is it job theft or job creation? Are migrants contributors or detractors?

In this rhetoric of anxiety and panic one is reminded of the work of Hall et. al., brilliantly capturing the power of the “fear factor” in their landmark book, “*Policing the Crises: Mugging, the State, and Law and Order*” (1978). Asserting that crime is “managed” – by underreporting data in some decades and emphasizing it in others, they propose the discourse is a form of controlling the debate. Although “mugging” in 1970s British society is their milieu, constructing knowledge and creating images -- using fear and alarm in order to advocate certain public policies -- resonates here. How migration is portrayed and reacted to is ever changing: at times with authoritarianism and control dominating the discourse; alternatively, in refrains of beneficence and flexibility. The state, the media, and accounting all play a role in these constructions, and as economic crises prevail, we can expect distinctive, shifting, and changing visions.

 “Migration is the oldest action against poverty. It selects those who most want help. It is good for the country to which they go; it helps break the equilibrium of poverty in the country from which they come. What is the perversity in the human soul that causes people to resist so obvious a good?” G.K. Galbraith, 1979 (cited in Royal Society of Arts Migration Commission, 2005, p. 6).

*Inability of functional theories to explain migration*

Migration theorists have provided several theories to explain the causes of migration. Increasingly, however they argue that none of these theories explain fully why people move. A key economic theory often used to explain the determinants of migration is the “push-pull” theory.

Push-pull models usually identify various economic, environmental, and demographic factors which are assumed to push migrants out of places of origin and lure them into destination places (de Haas, 2011, p. 8).

The failure of this genre of migration research is multifaceted, de Haas notes. It is not exclusively its limitations of data and statistical models but also the rather weak theoretical foundations of ‘push-pull’ or gravity models which are routinely, but uncritically, used for studying migration determinants (de Haas, 2011). By tending to ignore or properly specify theoretically important determinants in receiving and, particularly, sending countries such models are rendered suspect. “Even with ideal data, statistical analyses will not lead to compelling evidence if theoretically relevant migration determinants are omitted in empirical models, or if models are based on the short term or only focus on one particular migration flow (e.g. asylum seekers”) (de Haas, 2011p. 7).

The theoretically void ‘push-pull’ and gravity models are rooted in a functionalist social theory, inclined to view society as a system of aggregate interdependent parts tending toward equilibrium. This often dominant and narrow perspective suggests people will move from low-income to high-income areas seeing migration is a function of spatial disequilibria. This is the cornerstone assumption of so-called ‘push-pull’ models or gravity-based migration, as well as common-sensical and non-specialist academic thinking about migration. The models categorize economic, environmental, and demographic factors pushing migrants from places of origin, luring them to destination places. This equilibrium type of thinking is hardly a theory. It is inclined merely to provide ambiguous lists of factors at play in migration, “push-pull models tend to be static and tend to portray migrants as ‘passive pawns’ lacking any agency (which can perhaps be defined as the ability of people to make independent choices – to act or not act in specific ways – and, crucially, to *alter* structure) and fail to conceptualize migration as a *process”* (de Haas, 2011, p. 8). Critically and importantly:

People are not goods. Goods are passive. People are humans, who make active decisions based on their subjective aspirations and preferences, so their behaviour is not just a function of macro-level disequilibria, neither does their behaviour necessarily decrease these disequilibria (de Haas, 2011, p.17).

The folly of applying a functional paradigm to migration modeling is applicable to much of critical accounting’s stance. It is invalid in its notions of individuals contemplating life decisions with static cost-benefit calculations, assuming free choice, full access to information, and an ability to incorporate structural factors as additional costs and risks individuals face. The problem of economics and accounting is that an economic definition of a situation prevents other important ways of understanding the world from being presented (Cooper D and Hopper, 1988; Cooper C., 1995; Catchpowle and Cooper C., 2004).

Also familiar to critical accounting research is the critique of functionalist social theorizing for failing to explain structural power inequalities, social contradictions and the role of conflict in social transformation. “Conflict theory” applied in migration research suggests that social and economic systems reproduce and reinforce structural inequalities, thus requiring a radical change in power structures, and that social transformation does not come smoothly, but rather by “collective action enabled by rising consciousness about one’s perceived oppression and one’s ability to overcome such oppression” (de Haas, p. 11).

If migration takes place in social and cultural contexts understanding it requires a social analysis. The role of social networks is important in understanding complex relationships underpinning the migration of people. Its use enables both the impact of agency and structures on migration issues to be considered.

By understanding international migration as a network-based process, scholars are better able to consider both macro and micro factors and integrate them into the rich fabric of affiliations that shape migration, resettlement, and enduring ties to the country of origin. The network approach emphasizes that migration is embedded in a series of political, ethnic, familial, and communal relationships and environments, including some that cross borders. Through it, we see that migrating populations often remain connected to more than one national context. Finally, network approaches understand migration as a collective process shaped by both agency and structure (Gold, 2005, p. 259).

Papastergiadis (2000, p. 86) vividly describes the current migration world we live in:

multiplication of migratory movements; differentiation in the economic, social and cultural backgrounds of immigrants; acceleration of migration patterns; expansion in the volume of migrants; feminization of migration, deterritorialisation of cultural communities; and multiple loyalties of diasporas. The combined effect of these processes will increasingly affect a greater number of locations. Migration has been and will continue to be a dynamic force in the constitution of modern societies**.** Economic practices of shifting labour-intensive production, and political barriers to immigration, will neither totally direct nor block the flows of migration.

If this is the nature of contemporary migration how accounting technologies are implicated warrant critical attention. It is to this we now turn.

**Section 3: Naming and counting: the power of numbers in migration**

*Migration as a numbers and classification game*

Numbers are everywhere (Hansen and Porter, forthcoming) and glaringly so in much of the migration policy debates. In its 2010 World Migration Report the Institute of Migration (IOM) signaled the difficulties associated with measuring international migration. A key challenge is the diversity in defining “international migrant” among countries, making comparisons problematic. Whilst some countries measure “stocks”, or the number of migrants present at a determined location at a specific point in time, other countries measure “flows”: the number of migrants arriving at or departing from certain locations within specific time periods. Understanding what migration statistics represent is critical for understanding the processes of migration as well as for critically assessing the impacts of state policies.

A further problem is the diversity in terminology used to describe migrants. Terms include “voluntary migrants”, “forced migrants”, “political migrants”, “economic migrants”, “highly skilled economic migrants”, “low skilled migrants”, “legal migrants”, “illegal migrants” and “undocumented migrants”. All these categories involve naming, counting and framing citizenship or non-citizenship. Both classifications and measuring (as in “counting”) simplify and blur reality. Categorization becomes a form of state management and control in creating identities. However, the multiplicity of ways people characterize themselves differs critically from state-named identities assigned to them. Pallito and Heyman (2008) suggest that state identification entails risks for people “but the individual must accept this identity in order to move across borders… she lives out the truth of the state’s ‘naming of her’” (Pallito and Heyman, p. 326).

Public fear about “unprecedented” levels of migration is partially driven by the numbers and classifications furnished by the press and the state. Official state reports and the media continually re-constitute issues of migration as part of an important fabrication allowing certain interests and understandings to be fostered and others to be silenced. “The media do not simply and transparently report events which are ‘naturally’ newsworthy *in themselves*. ‘News’ is the end-product of a complex process which begins with a systematic sorting and selecting of events and topics according to a socially constructed set of categories” (Hall et. al., 1978, p. 53). Numbers and counting are tools employed in this process, enabling control of weaker actors whilst obscuring the responsibility of more powerful actors (Hansen, 2011, p. 4).

Despite the complex multiple definitions, and contested classifications of migrant mobility, significant national and international policies emerge from them. For example on 23 Feb 2012, the UK Office of National Statistics (ONS) released a Migration Statistics Quarterly Report highlighting the following:

* Estimated total long-term immigration to the UK in the year to June 2011 was 593,000. This compares to 582,000 in the year to June 2010 and has remained at a similar level since 2004
* Estimated total long-term emigration from the UK in the year to June 2011 was 343,000. This is similar to 347,000 in the year to June 2010
* Net migration was 250,000 in the year to June 2011. Since the year to June 2010 when net migration was 235,000, it has peaked at 255,000 in the year to September 2010 and remained steady since

The release of this report led to a range of comments from government ministers and other commentators. UK Immigration Minister Damian Green insisted:

“Our reforms are starting to take effect. Home Office figures from the second half of last year show a significant decrease in the number of student and work visas issued, an early indicator for the long-term direction of net migration…Net migration remains too high but, as the ONS states, it is now steady, having fallen it is now steady, having fallen from a recent peak in the year to September 2010”([http://www.dailymail.co.uk/news/article-2105311) .](http://www.dailymail.co.uk/news/article-2105311%29%20.)

In contrast, one commentator responded:

“these figures show that in the first full year entirely under the coalition government (from July 2010 to June 2011) net migration remained at a record high level of 250,000. Basically, the government made no progress on its pledge of reducing net migration to the tens of thousands by the end of the parliament.…reducing immigration is a legitimate goal, but politicians should be careful of promising what is impractical to deliver. There is also a risk that ministers will be tempted to take more extreme measures in order to hit elusive targets, especially in areas of immigration that are most important to our economy and which surveys show the public are less bothered about, including skilled and overseas students.”(Cavanagh, Institute of Public Policy Research).

Clearly, numbers and calculations are not just the facts, are not impartial, and they “do more than represent objects as they make it possible for objects to be defined, ordered and controlled” (Hansen and Porter, forthcoming). Counting pervades US migration law, with Heyman (1998) suggesting “The migration laws of the United States rely on ‘numerical control’: numerical targets for finite social types. Yet such numbers mismatch the social process of migration and inclusion into the host society…Unlike numerical control, actual migration is flexible in who enters and how long they stay, and adapts quickly to the actual niches and labour demand (that is, the realities) (Heyman,1998, cited in de Genova, 2002, p. 430).”

Controlling migration: the static number of migrants, the flow of migrants, the categories of migrants, etc., is often emphasized in migration-regulation attempts, and inevitably unachievable by the “numbers game” (Menz, 2009). Counting, reporting, and quantifying diverse groups of people in this manner is part of a defunct functional model of migration referenced earlier: it is an asocial model, void of the intricate decision making process of individuals and groups, offering little toward a multifaceted definition of migration, and rendering complexities invisible. By using data as competent and adequate, debates attempt to “epitomize objectivity and true knowledge, reflecting distrust in knowledge generated from bonds of personal mutuality and qualitative accounts” (Porter, 1995, cited in Hansen and Porter forthcoming). Counting extracts a particular quality of the objects being counted leaving aside all their other qualities (Robson, 1992).

What is absent, specified, or privileged in “an account”? Primary to accounting is naming and counting: a process of visibility, closure, signification, designation, confining, and dislocation. As evidenced by Ezzamel and Hoskin (2002):

First, that accounting is a practice of entering in a visible format a record (an account) of items and activities. Secondly, that any account involves a particular kind of signs which both name and count the items and activities recorded. Thirdly, that the practice of producing an account is always a form of valuing: (i) extrinsically as a means of capturing and re-presenting values derived from outside for external purposes, defined as valuable by some other agent; and (ii) intrinsically, in so far as this practice of naming, counting, and recording in visible format in itself constructs the possibility of precise valuing (Ezzamel and Hoskin, 2002, p. 333)

By naming, valuing, creating relationships, inventing associations, and designating linkages, accounting embodies its own symbolic form of social interactions. In this sense it is a social discourse shaping beliefs and engagement of society. By promoting possibilities and marginalizing others, accounting knowledge itself is manifested through an interplay of economic, social, and political factors. Mitchell, Sikka, and Willmott (2001), reflecting on accounting policy, recognize an established body of literature illuminating how professional bodies, regulatory policies and major organizations – to name a few -- are actively engaged in “creating reality” (see also, Barsamian, 2000; Chomsky, 1992; Gilroy, 2000; Said, 1994; Sikka, 2000).

As a technology of measuring and valuing, accounting endows certain activities with visibility and hence renders them knowable, thus contributing to identification by interested parties of which activities are admitted into orderly life. By implication, things that are not rendered measurable through accounting are left out as non-knowable and hence as a form of disorder (Ezzamel, 2009, p 353)

In the next two sections we further illuminate accounting’s role in these exchanges in creating identity and citizenship, so crucial to migration dialogue and contrasting the conventional view of accounting as a passive data provider. Rather, accounting contributes to the state’s organization of cultural hegemony in creating social cohesion, unexpected allegiances, and tensions. We thus substantiate the importance of researching accounting’s intersection with the global market discourse, the creation of citizenship, the tradeoffs between freedom and survival, and related migration interchanges.

**Section 4: Contested Accounting Terrains**

Provocative and paradoxical in its rhetoric and claims, accounting language and practice scans the full range of assertions: a continuum claiming that accounting presents just the facts and is objective, to the contradictory assertion that accounting is really like art: interpretive and subjective. Critical theorists recognize accounting as always subjective. What is chosen to be represented? What is chosen to be silenced? In making these choices and in creating and imagining measurements there is always subjectivity (Chua, 1988; Chwastiak, 2001; Hammond et al, 2009; Hines, 1988, 1992; Merino, and Mayper, 2001; Oakes and Young, 2008; and Sikka, 2000). Fairness and truth are neither objective nor adequately problematized in much of the accounting literature. Recognizing that moral and ethical impacts is inevitable, “It seems sensible to deliberate about which theories we really want to hold onto …When public policies are chosen”(Nussbaum, 2009, p. 300).

The diversity of conflicting interests concerned with accounting suggests it inevitably takes sides, and thus probing the social consequences of accounting numbers informs reflective critical research (Armstrong, 2002; Briloff, 2001; Chua, 1988; Cooper, D. and Neu, 2006; Laughlin, 1999; Lehman, C. and Okcabol, 2005; and Sikka, 2000). When “accounting fails as a means to express the concerns of all parties…some considerations remain unvoiced and will go unheeded” (Killian, 2010, p. 713), and it is the wellbeing of those with little economic power that are kept away from the debates (Waring, 1990).

Creating a language and concepts for exploring a just society would be part of more holistic and integrated path “as if people mattered” (Dillard 2009, quoting E. F. Schumacher, 1973 in his call for an “economics as if people mattered”). The consumptive and exploitive logic of neoclassical economics would be readdressed, including an ethic of accountability whereby rights and responsibilities are anticipated, enacted, and monitored (Dillard 2009). Accounting’s allegiance to neoclassical economics fosters boundaries: with illusions to perfect logic and instrumental rationality, and with cause and effect relationships presumed to represent the totality of knowledge (Dillard, 2009; see also Broadbent and Laughlin, 2003; Catasús, 2008; Cooper, C., 2001; Young, 2006).

“Neo-liberalism” is a newer manifestation of rationalist logic and “although couched in the language of classical liberalism, neoliberalism should be not viewed as a simple extension of either classical or neoclassical economic theories. It is much more draconic” (Merino, Mayper and Tolleson, 2010, p. 774). Neo-liberalism takes the separation of economics and social impacts to new levels, with destructive economic and global policies. These economic theories, applied in its strictest sense with “shock therapy” applications, are a distortion of Smith’s moral invisible hand, which recognized nuances and balances in theorizing and he rejected simple binary thinking so often de rigueur today. Contemporary neo-liberalism is accorded legitimacy with accounting theories claiming that pure markets go hand in hand with democracy (Klein, 2007). Such claims ignore the “grotesque” increase in wealth gap reported by the United Nations Human Development Report (attributing neo-liberalism as further bifurcating the world’s rich and poor, see Jaggar, 2002; Krugman, 2002; Rosenberg, 2002).

Critical accounting researchers have recognized neoliberalism’s process by which “a relative handful of private interests is permitted to control as much as possible of social life (McChesney, 1999, quoted in Merino, et. al, 2010). Appreciating the inevitable linkage between accounting research, ideology, and social justice, Merino, Mayper and Tollenson assert, “We need accounting academics to reject Milton Freidman’s focus on negative freedom as the sole objective of economic activity and examine economic well-being in terms of positive freedom” (Merino et. al., 2010, p, 787).

One such example provided in previous migration research links immigration policy in the US, social relations of employment and accounting numbers. Using a critical theory lens, the “the bottom line” is assessed as obscuring significant information regarding immigrant labour, concealing significant relationships between people, and ignoring the complexities of managing labor for profit. In the “creation of wealth” for corporations, the term profit includes the often-phrased “cheap labour” of immigrants (including “illegal” company practices employing migrants willing work for the lowest wage; C. Lehman, 2006). A core drive of such exploration is to meet the challenge of Merino, Mayper, and Tollenson in critical accounting research:

Within the socio-political-economic processes of regulation, governance, the construction of meaning, arbitration over immigration, issues of business ethics, etc., accounting is a participant and these processes are worth linking and examining (C. Lehman, 2006, p. 306).

Not only does accounting contribute to quantification, but also to specific audit activity: in the US, classifications of “legal” and “illegal” immigrants is required by auditors, to ensure compliance with the Immigration Reform and Control Act of 1986 (C. Lehman and Okcabol, 2002). As Potter (2005) argues accounting techniques and approaches are used to resolve “complex, political and social problems” because they seem to be neutral and objective (Potter, 2005, p. 273). Our case-example in the next section further illustrates accounting’s participation in changing relationships, conceptualizations, policy and measurement in the complex practices of migration in the global economy.

**5. Unveiling the mystery of accounting in migration policies**

In a policy document called “Controlling our borders: making migration work for Britain” (UK Government Cm 6472) the UK Labour government, in 2005, heralded that migration is vital to the UK economy and thus it would continue to welcome economic migration, but within strict criteria. The focus of the migration policies was to be driven solely by economic imperatives, a strategy comprising essentially four themes: determining “admission”; determining permanent settlement; enforcing controls; and methods by which to remove “failed asylum seekers”. Accounting’s participation as a component of neoliberal rhetoric and economic calculations rendered it an active participant in all aspects of this policy and its calculative practices were given a central role in measuring attributes of people.

This was made possible, in the UK, by the introduction of a “points-based system” to manage migration. Points-based systems are government led techniques using pre-set criteria under which personal characteristics of migrants are rated, with higher points awarded for attributes more highly valued by the government. Educational qualifications, English language ability, and access to funds for maintenance are among these attributes and candidates are required to pass a government-set pass mark before admission. The points-based system was initially introduced by Canada in 1967, in Australia in 1979 and currently is widely used in several countries including New Zealand, Czech Republic, Hong Kong and Denmark. These schemes have been much maligned and criticized for their problematic assumptions, limitations, and consequences (Papademetriou, Somerville and Tanaka, 2008).

Using rhetorical language of efficiency, objectivity, fairness, and transparency, prevalent in conventional accounting discourse as well; the UK government asserted that the new migration plans created optimality. By welcoming skilled migrants into the country, new ideas and innovation would abound, easing labour shortages, improving productivity, and contributing to national wealth (UK Government, Cm 6741, 2006). Highly skilled migrants (so called Tier 1 applicants) were therefore encouraged, awarded in the points-based system significantly high points. Other tiers (2 to 5) entailed stricter rules, requiring applicants to be sponsored by employers or educational institutions, placing financial costs on employers and often making workers beholden to them, issues in themselves signaling inequalities of the method. Point-based schemes concentrate on accruing human capital for receiving countries, and are often employed “to address the inability of their higher-education systems to produce enough native-born professionals with the needed (or desired) credentials to fuel their nation’s economic growth” (Papademetriou, Somerville and Tanaka, 2008, page 10).

This focus on highly skilled migrants illustrates what has been labeled as the “global war for talent” (Michaels, Handfield-Jones, and Axelrod, 2001; Brown and Tannock, 2009). As a result of globalization companies in the West seek to attract and recruit the “best talent” emerging from economies investing in education, such as China, India, Brazil and Russia. The UK’s change in immigration policy supports this desire for “the brightest and the best”. Brown and Tannock (2009, p.381) explain it thus:

The basic story goes as follows: the path to national prosperity lies in maximizing global competitiveness; to be competitive globally, nations (rich nations, in particular) need to maximize their share of the world’s high tech, high skill, knowledge economy jobs; to help create and fill these jobs, nations need to recruit the world’s most skilled and talented individuals, from wherever they come; since other nations are competing for these same workers (and indeed, for one’s own set of domestic workers), nations need to adjust their immigration, education, economic and social policy.

What was described as objective and transparent masked the skewed nature of the numerical point-based system towards asocial and myopic categories of people: those who would be identified as belonging versus those to be excluded. The unequal effects of a policy-preference for highly skilled migrants has been the movement of the highly educated and skilled from poor to rich countries; depleting labour resources of poor countries and invidiously transferring the cost of education from rich countries to poor ones ( Brown and Tannock, 2009; Clemens, 2011).

the war for talent entails a neoliberal view of market competition that encourages rising income inequalities (Brown and Tannock, 2009, p. 378).

The requisite of possessing sizeable funding for “maintenance” was an additional discriminator in the UK points system, thereby excluding migrants from poorer backgrounds. Potential applicants with greater funds were awarded greater points, and were likelier to be admitted into the country because they did not need recourse to public funds. But in a report to the UK parliament a potential immigrant from Zimbabwe explained the effect these requirements had :

the average salary in Zimbabwe was 9 million Zimbabwe dollars: but an applicant for a visa was expected to show a bank statement with 100 million dollars in the account for three months. The visa fee, when agents’ fees and other expenses were included, was over 39 million Zimbabwe dollars…it was not surprising, he argued that many Zimbabweans turned to irregular methods of entering the UK (House of Commons, 2006, p.35).

Similarly, the language of accounting was employed in describing Tier 1 investors or “high net worth individuals making a substantial financial investment in the UK”. To enter and remain in the UK, 30 of the necessary 80 points can be awarded when the applicant has “money of his [sic] own under his control in the UK amounting to not less than £1million”.

With a Ph.D. worth 45 points and a typical academic salary of £29,000 worth, 5 points, many research institutes are now struggling to work out how to get talented Indian and Chinese scientists across the border. Bankers and footballers on the other hand can amass their 80 points simply as a result of their earning £150,000 a year or in some cases a week (*The Week, 4 December, 2010).*

Equity, justice, and discrimination are rendered invisible in the pursuit of economic profitability embedded in statistically rationalized migration policymaking. The numbers make visible only those things rendered important by government standards, as evidenced by this projection in 2008 by the UK Border and Immigration Minister:

By moving points up and down, we can make sure the numbers we allow into the UK are in line with the needs of business and the country as a whole (cited in O’Callaghan, 2010, p. 64).

While couched in the language of a calculation and transparency, migration policy proposals appeal to neutrality and objectivity, creating an illusion of fairness.

A close and critical look at the point categorization and classification reveals very few “legal” entry routes for “poor” Non EU applicant. These people are destined to become “illegal immigrants” or undocumented migrants, pursued by border controls, exploited by employers, and undocumented by governments (Shelly, 2007). Immigration controls that exclude workers from economically disadvantaged countries are deemed to “constitute the biggest contemporary obstacle to the relief of poverty in developing countries” (Royal Society of Arts Migration Commission, 2005).

*Hidden unfairness and inequity*

Calculative practices maintain and reproduce social order, and also “the financial and the non- financial, the real and the hyper- real, the conventional and the creative” (Vollmer, 2003, p. 373) all get mixed up. After the UK Labour government signaled its planned changes in policy the UK Parliament decided to inquire into the policy and practices of immigration control. At the end of this enquiry a report was presented to parliament that included amongst other things details of the resource budget for the Immigration and Nationality Directorate (IND), the main department responsible for migration control. Interestingly this resources budget, shown in Table 1 below, illustrates the manner in which people and things were counted and costed by the UK government as it sought to develop immigration policies and control the movement of people. The listing mirrors an instrumental economic rational approach of accounting thinking in which numbers, costs, categories, boundaries, and data mask the personal and social stories of people. These are misrepresentations and limitations, just as “accounting’s indifferences towards the intrinsic value of others assists with rationalising war and war-like behaviours” (Chwastiak and G. Lehman, 2008).

Table 1: Counting and costing for immigration controls in the UK

|  |
| --- |
| **Asylum. £655 million.** Mostly asylum support costs, also the cost of processing Asylum applications and related appeals.**Operations**. **£506 million**. This includes border control, including development of the e-Borders programme; enforcement and removals; and detention, including operating costs of removals centres.**Managed Migration**. **Direct costs £106 million; less income of £203 million**(Income covers direct costs, as well as an apportionment of relevant overhead costs).**Policy, Intelligence and Change and Reform: £86 million****Corporate Services** (including IT and accommodation costs, also non-cash cost (capital charges and depreciation)): **£337 million**. |

*Adapted from: House of Commons, 2006, p. 18, paragraph 44.*

Asylum seekers defined above as a cost to the UK government, are shown in the table removed from their “pain, fear, deprivation, hopelessness… that is not considered by the accounting equation” (Chwastiak and G. Lehman, 2008, p. 317) and consequently rendered partial visibility within debates. At the same time that these asylum seekers are recorded as a significant cost, espoused government policy was to reduce the cost of providing asylum support with the rationale that there was abuse of the system. The legal aid program that had existed to provide support for potential asylum seekers was “fundamentally reshaped” with merit tests introduced for appeals cases (Somerville, 2007).

Migration is managed to the benefit of the UK, while preventing abuse

of the immigration laws and of the asylum system (UK Government, 2005, Cm 6472)

The discourse underlying the cost of asylum was “bogus asylum” and “crackdowns” such that a term that previously encouraged sympathy and refuge became associated with suspicion (Shelley, 2007). Sympathy has been replaced by the desire for efficiency and effective management and monitoring. Statements from the UK Government (2005, Cm 6472, p. 36) are clear in this respect:

[There is] A new screening process for asylum applicants that enables us to put them through a processing track tailored to the characteristics of their claim.

[This will] Improve cost effectiveness including reduced support costs.

The goals were twofold and integrated, making little effort to consider the humanity of these asylum seekers: screening and monitoring to prevent “bogus” applications and reducing costs through reduced support for these vulnerable people who were fleeing persecution from their countries.

Within the operations budget in Table 1, are several practices of “control” to ensure government defined effectiveness. These practices include controls applied outside the UK, controls en route to UK, border controls, and controls inside the UK. Within these control systems accounting logic is rampantly used to regulate mobility. Performance targets were introduced to monitor departments’ achievement of migration policy goals. Entry targets were set as well as asylum targets and removal targets. Most targets related to the speed with which decisions were made; yet without adequate time, officers are unable to assess the intentions of applicants to settle in the UK permanently or not. The objective of operations was cost efficiency, rather than on the aspirations of people. As already indicated, an "economic definition of a situation" prevents other important ways of understanding the world from being presented (Cooper D and Hopper, 1988; Cooper C, 1995; Catchpowle and Cooper C, 2004).

Border control and enforcement (tracking and removing undocumented migrants) are operations tasks invariably dependent on cost – benefit analysis in this system. Exactly who these people are, and the nuances and complexities of their lives are rendered invisible in this “line item” as they become defined as a border costs: tracked by border controls within the operations budget of £506 million. Particularly exploited, whist contributing to the productivity and profit margins of others (Shelley, 2007) they live on the margins, are treated as suspect, and denied citizenship, safety, health care, education, and rights. The table is a government report of law and order, not human rights.

The managed migration budget of Table 1 is presented in a manner that obfuscates the fact that the immigration policy actually makes a surplus of close to 50%, with income of £203m and direct costs of £106m. Fee charges for visas, work permits and other legal ways of entering the country rapidly increased during the period 2003 to 2007:“a work permit visa application for instance, rose from £85 to £200, while an Indefinite Leave to Remain application increased from £335 to £750” (Somerville, 2007, p. 76). If the aim of the state in raising costs was not merely to raise revenues, but to discourage applications, it failed: “the new fees have not put people off applying: Demand has remained strong overall, exceeding forecast, with no evidence that the price of our fees has had an effect on overall demand” (House of Commons, 2006, p. 116, paragraph 483). Fee structures lack clarity and valid justifications, demonstrating again how hidden accounting and economic calculations are active participants in the conflicts of interests. Perhaps an ironic understatement or a surreal comment, it has been quoted in government documents that despite the significant charges levied, “the idea that immigration control must provide a good service to customers has not been fully realised in the work of the immigration authorities” (House of Commons, 2006, p. 115, paragraph, 481).

**6. Implications and Discussion**

Dependence on accounting logic creates boundaries limiting opportunities and possibilities for individuals and society as a whole. As Chwastiak and G. Lehman (2008) argue “accounting is part of a moral order based on instrumental rationality that was central to the rise of Western modernity” (p. 314). But such instrumental thinking does not allow us to see the wholeness and “intrinsic values of others”. AsWaring (2003) so eloquently states, the challenge is

to find a way of presenting all the data without ascribing notional monetary values, in such a way that all characteristics were measured in terms of their own integrity. It would obviously be useful if the system or model could also make trade-offs visible, and could be accessible for communities to understand and to participate in the analysis and planning that flows from the presentation of data (Waring, 2003, p. 42).

Our work encourages a shifting of accounting research and abandoning artificial assumptions of accounting objectivity especially in relation to migration issues. Removing artificial dichotomies is transforming: economic versus social; legal versus moral and theory versus activism are fictitious dualisms that silence the needs of the most vulnerable and this is one of the main points of the paper: exposing accounting’s contradictory and deleterious claims. By questioning the continually enforced and false separation of accounting from the everyday lives and struggles of people, critical research becomes a part of new dynamic of knowledge production and possibilities within institutions (Buck-Morss, 2009; Penn and Massino, 2009). Outcomes such as morals, equity, compassion, and empathy are fair game for accounting debates, as in any discipline or practice.

There is no shortage of the use of technical jargon to obscure social controversies and injustices. We hope that colleagues identifying their work as reflective critical accounting research increasingly contribute to accounting projects analyzing accounting discourse and its impacts on migration discussions and public policies. More nuanced reports can provide needed information for advocacy, accountability, transparency, and action regarding migration, but we are also concerned with the limits of measuring. Indeed, knowing the amount of people-flows, the numbers for their education, health care, etc. is a prerequisite for identifying financial assistance, public policy deliberations, and advocacy. However, this paper illustrates and recognizes the dilemma of measuring: restricting what is meant, denying the significance of underlying structural repressions, and erasing that which we haven’t “seen” or “identified”. Additional re-imagining needs to be done: “we don’t know how to talk about it in a moral sense but [only] in economic terms” (Judt, 2010, p. 34).

Some researchers recommend “staying on the margins”. How can one “quantify” inequality? If the economic and social systems are suspect, what can quantification achieve (Waring, 1998)? There are no simple answers or easily recommended paths but instead a multiplicity of ideas with consciousness and recognition of politics, culture, discrimination, etc. Reports can provide needed information for advocacy, accountability, and transparency. Spivak (2010) notes that while we don’t disavow accounting reports and activities as unimportant – as they may lead to the passing of important laws – they are also limited incursions (Spivak, 1996).

Our review has shown the deep-seated problems and thus challenges to the reporting and operation of migration policies, and a need for fuller understanding of migration: to be understood in terms of both the social and economic impacts; in the context of developed and developing communities; recognizing rural and urban contexts; implicit in colonialism and neo-capitalism, etc. We acknowledge the complex and varied nature of the field, with its multiple forces and factors interacting together, and we recognize the preliminary nature of this paper in tackling so vast a topic. However, we argue that this should not deter accounting researchers from applying their lens to it because as suggested by Dillard (2009) “people do matter”.

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1. We refer the reader to Spivak’s voluminous and insightful body of work, as we cannot do justice in this brief discussion. [↑](#footnote-ref-1)
2. Whilst we refer specifically to Spivak’s work in this section, we are grateful to the reviewer who pointed out that there are numerous researchers and other advocates working on behalf of migrants (in the academy, as grass roots advocates, in legal realms, in political spheres, etc.). They often “imagine” a greater alliance between migrants and other “subalterns”. But in practice, this does not occur consistently. Thus, specific case studies would be useful to demonstrate when this is manifested, and this remains an aspect of migration research that requires further work. [↑](#footnote-ref-2)