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Accounting for migration: An inquiry into a research conversation in the margins

Amanda Curry^{a,*}, Johan Sandström^a, Stig Westerdahl^b^a Luleå University of Technology, Department of Social Sciences, Technology and Arts, Sweden^b Malmö University, Department of Urban Studies, Sweden

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ABSTRACT

This article provides an assessment of previous research on the nexus between accounting and migration. Despite ideas of accounting and migration interlinking in many ways, and with migration as one of the most important global challenges, the research conversation is limited and sprawling. Four different streams are discerned in the nexus between accounting and migration: i) historicizing the migrant, ii) controlling migrants at the border, iii) constructing the employable migrant, and iv) listening to the voices of migrants. Based on a cross-stream analysis, five interrelated roles of accounting in the making of migrants and migration are highlighted, roles that also serve as springboards to suggestions for future research.

1. Introduction

At the outset of what UNHCR refers to as “the decade of displacement” (2010–2019), Agyemang and Lehman (2013) examined how accounting practices and accounting studies participate in migration. They noted that, in comparison with many other disciplines, “accounting scholars have been less actively engaged, despite migration’s use of concepts so closely aligned with accounting: costs, benefits, risk, and control” (p. 261).

Governing various groups of migrants, they all become subject to accounting practices (Pianezzi et al., 2022). Numbers legitimize decisions and actions concerning migration, and public discussions about migration are often expressed in financial terms (Sakki & Pettersson, 2018). Accounting is broadly used to legitimize two standpoints: the monetary gains made by successful integration (Morín et al., 2021) and the costs of migration (Collado et al., 2004). In both cases, the discussion relies on accounting terminology and calculations “monetizing human life” (Cooper, 2015) to evaluate the consequences of migration. Lehman et al. (2016, p. 44) conclude that “the role of accounting in skirmishes related to immigration” is prominent.

Agyemang and Lehman (2013) wanted their work to encourage research into accounting and the role it plays, and has played, in migration. Their research inspired this literature review, and our findings echo theirs in terms of migration still being a topic that does not engage accounting scholars to any great extent. Migration remains in the margins of the accounting discipline.

Accounting is also a discipline in the margins of migration research. As expressed in the aims and scope of the journal *International Migration* (est. 1961), migration concerns various research disciplines, to be “analysed by demographers, geographers, economists, sociologists, political scientists and other social scientists”, where accounting scholars tentatively belong to the category of “other”. In a recent, explicit multidisciplinary review of research on refugee employment and workforce integration (Lee et al., 2020), no

* Corresponding author.

E-mail address: amanda.curry@ltu.se (A. Curry).

accounting study was included.

As a relatively unrecognized and unexplored research area, this leaves researchers, policymakers and practitioners muddling through the complexities of how accounting practices are involved in the making of migrants and migration. Meanwhile, migration as a global challenge has not waned. Set against a backdrop of wars, famine, financial crises, a climate crisis, and following the hype around globalization and transnationalism in the 1990 s and early 2000 s, the revival of the protectionist, colonial liberal democracy has made migration a hot political topic. Immigrants from poor countries are constructed as problems and as liabilities, manifested through revamped border management, “integration” programs, exploitation, and racism (Hardt & Negri, 2019; Favell, 2022). Accounting practices’ involvement in these constructions prompt further inquiries.

Recent critical studies in the field of migration (see Anderson, 2019; Dahinden, 2016; De Genova, 2017; Tazzioli, 2019) have also critiqued mainstream research of the role nations play in constructing migrants as the problem, while also reproducing the nation state as a stable “container” disrupted by poor people on the move. This leaves the impression that migration, as in human mobility across borders with the aim of resettlement, is an exception, despite historical and contemporary experiences revealing otherwise. In a “practice turn” in migration studies (see Ruppert & Scheel, 2021), research on managing “unwanted” migrants who display “undisciplined and threatening movements” (Tazzioli, 2019, p. 9) nuances our understanding. They reveal how migrants who cross borders depend on legal frameworks and practices emerging from the state’s governing of borders (De Genova, 2017), creating “regimes of mobility” and divisions between a stigmatized and a privileged mobility (Anderson, 2019). This research also highlights that the term *migrant* is multifaceted, and that categorization is a political act (Allen et al., 2018).

In Britain, Favell claims, “among those crossing the border, there is one immigrant for every 100 mobile visitors present” (2022, p. 19). People crossing as tourists, students, guest workers or businesspeople, of which some settle for quite some time, can be broadly defined as migrants but exempted from the category of “immigrant” as someone aiming to settle permanently and subject to immigration control. The immigrant’s anti-thesis becomes, as Tazzioli (2019) puts it, the good free mobility of the liberal subject. Favell exemplifies how a focus on bordering practices can refine official categories of immigrants into those who are i) diverse, ii) deportable, iii) unwanted, and iv) waste (2022, p. 148).

Categories and definitions even vary between official statistical sources (Anderson & Blinder, 2011). “Migrants”, “labor migrants”, “immigrants of family members”, “foreign-born”, “irregular migrants”, “refugees”, “asylum seekers”, are all produced and cannot be treated as given or homogeneous (Distinto et al., 2022). In this article, we remain open to how researchers define migrants in their empirical material and where the situation does not prompt specificity, we make use of either the term *migrant* or its related term, *immigrant* (see Method section).

As for the term *accounting*, definitions also vary, but where we acknowledge a broad definition that includes a variety of “calculative practices”, processes of classifying, measuring, and calculating (Miller & O’Leary, 1987; Miller, 2001). Such practices reduce activities, people, and processes into single financial figures with the intention of achieving comparability when selecting, receiving, and establishing the classifications of migrants. The term “practices” emphasizes the performativity of accounting, and that individuals actively do accounting, also in their everyday lives, beyond traditional accounting contexts (Jayasinghe & Wickramasinghe, 2007), or “the confines of business hours” (Jeacle, 2010, p. 2). Hence, accounting practices are marked by individuals’ experiences, interests, and values, situated socially in ways that both constrain and enable a variety of accounts.

To understand accounting along these lines highlights the impact of organizational life and societal challenges on accounting, in which accounting has the capacity to make some things visible/invisible (Twyford et al., 2022), reduced (Lehman, 2006), absent (Catasús, 2008), and to keep track of things, or not, in a paradoxical use of accounting (Pianezzi et al., 2022). Not all accounting practices produce tangible results, and the absence of formalized accounts could also be socially significant, as accounting practices are culturally embedded (Jayasinghe & Wickramasinghe, 2007).

A broad understanding of accounting challenges disciplinary boundaries (Gendron & Rodrigues, 2021). Migration issues demand what the journal *International Migration Review* (est. 1964) refers to as “an interdisciplinary approach”. The search for studies on the nexus between accounting and migration must acknowledge that this nexus does not swear allegiance to a discipline. While helpful in being perceptive of new or unorthodox ideas, this broad understanding simultaneously complicates any claim of a comprehensive literature review. Paraphrasing Mennicken and Espeland (2019), the aim of this review is therefore to offer “an assessment of the widely dispersed literature” on the nexus between accounting and migration, to identify domains where “scholarship have [sic] particularly flourished”, and to inspire a “more cross-disciplinary debate and exchange” on the topic (p. 223).

This aim necessitates a reflective method with flexible and phenomenon-driven searches for articles and close interaction within the research team, not unlike ethnographic fieldwork. The literature review becomes a learning process whereby a systematic approach is toned down and unproven roads driven by scholarly curiosity are explored. Highlighting the not-so-neat process of conducting a qualitative, narrative review of such a sprawling research conversation, we describe our approach and method in the next section as a *litography*. This is followed by a section dividing previous research into four different streams in which each stream is analyzed. Thereafter, a cross-stream analysis takes stock of lessons learned across the streams and points to paths for future research.

2. Method

Tracing research on the nexus between accounting and migration, the first step was to conduct searches with strings that are a

combination of keywords relating to our phenomenon (accounting; calculation; or calculative; in combination with either migration; immigration; migrant; immigrant; refugee; or asylum) on established databases such as Scopus, Web of Science, and Google Scholar. To provide the initial search with belt and braces, we also conducted targeted searches on the homepages of leading journals¹ in the fields of accounting/management accounting studies (searching for: migration, immigration, migrant, immigrant or refugee), migration/refugee studies (searching for: accounting, calculation or calculative), and management/organization studies (searching for: accounting, calculation or calculative and migration, immigration, migrant, immigrant or refugee).

The search strategy purposefully looked beyond the accounting discipline, a priori thinking that the review would imply an interdisciplinary journey. Both narrative and systematic literature reviews tend to remain within established academic domains, often because there is an existing, established conversation in domain-specific journals about the phenomenon under review. In our case, however, the phenomenon and the domain/outlets were less clear.

Some accounting journals figured repeatedly (*Accounting, Auditing & Accountability Journal*, *Critical Perspectives on Accounting*, *Accounting Forum*, *Accounting History*), but only a few migration journals provided any relevant results. The search results included certain journals that stray far from the subjects of accounting and migration (e.g. *Citizenship Studies*, *Critical Policy Studies*, *Journal of Community & Applied Social Psychology*, and *Journal of Vocational Behavior*). The initial idea was to also target management/organization journals, as our definition of accounting practices is often used in this domain; however, the searches did not result in any more articles compared to, for example, journals in political science or sociology.

As several academic domains provided our review with articles relevant to the phenomenon, it became increasingly difficult to describe and justify the research process in any coherent narrative. The further we went, the more it resembled our own experiences from doing ethnographic fieldwork. Hence, the idea of thinking about the process in terms of a *litnography* took hold, not meaning to present our process as unique in any way, but rather that the way of retelling it could be. Narrative reviews, or qualitative content analyses, share traits with ethnographical fieldwork, in that the researcher should get close to – or “listen to” – the articles and follow unexpected trails, providing them with the flexibility to change course during the process to follow the phenomenon, but when this process is told in retrospect, it comes out relatively neat.

We noticed studies that implicitly related to the nexus of accounting and migration, as clues took us beyond the articles that were in the search string results. We came across calls for papers, hints from colleagues who knew of our interest, and publications focusing on the phenomenon without using any explicit accounting terminology. By continuously analyzing and making sense of articles’ aims, each article became a clue to finding the next one. This approach also draws on “snowballing”, where reference lists and authors’ names are scanned to trace additional articles and to follow these articles forward by those that they in turn had cited.

The term *litnography* can provide an invitation to better acknowledge that this muddling through of finding and defining a phenomenon in previous research can be useful and relevant. It can also help resist an urge to impose too much order and neatness to a process only at the outset permeated by it.

The articles in this litnographic review process were judged according to their abstracts. If the article did not address the nexus in some way, it was excluded from the review. Some articles appeared as if they were about accounting practices but only as part of the introduction or in presenting the selection of participants and securing their confidentiality, or as part of their quantitative method. For example, if the studied phenomenon was not related to accounting, it was excluded (e.g. Sardadvar & Vakulenko, 2020). Another example is that of migrant university students in accounting, but where the nexus was between education and migration (Ekanayake & Jackling, 2014). We also excluded articles from the field of economics. Generally, calculations in such articles are conducted by the researchers and not as part of the phenomenon under study (e.g. Galloway et al., 2015).

Articles that remained after this sorting were divided among the authors, and two phases of analysis were undertaken. In the first phase, each paper was read and summarized based on its subject (including purpose, theory, and method) and contribution. These summaries were read and commented on by all authors. Patterns of similarities and differences were discerned, and the articles were categorized accordingly into different *streams*. This was done in an inductive manner, not guided by any conceptual framework. Each stream was then exposed to a *within-stream* analysis of themes and central arguments to find how each stream contributes to the research conversation. While some articles touch on more than one stream (Tedeschi, 2021, as an example), we followed the principle of categorizing each article according to its dominant stream.

Connecting the within-stream analysis with proposals for future research, a second phase of analysis synthesized the four streams in a *cross-stream* analysis. Based on the aim of assessing how accounting performs migration, we posed two questions to the research articles across the streams: i) what role accounting plays in conceptualizing migration, and ii) what role accounting plays in the agency of migrants.

In presenting the “empirical” material in the next section, we give an overview, but the main objective is to bring the reader close to previous research that examines the nexus between accounting and migration. Each stream is presented with the aim of giving the reader a feel for the content and context, and to make our selections and interpretations transparent. The intention is to open a dialogue with the reader and to create a space for discussion, which means that our review is non-authoritative. Therefore, it is more of an invitation than a statement.

¹ With guidance from the 2021 ABS Academic Journal Guide.

Table 1

Overview of four streams in accounting and migration research.

Stream	Themes	Publications (examples)
Historizing the migrant	a) the role of accounting in colonization	Alawattage & Wickramasinghe, 2009; Gibson, 2000; Power & Brennan, 2022; Jensen et al., 2021; Pinto & West, 2017a; 2017b
	b) power relations between masters and slaves	Fleischman et al., 2004; 2011
	c) accounting on migrant workers	Dyball & Rooney, 2012; 2019; Tyson & Davie, 2009;
Controlling migrants at the border	a) bio-political border control practices and information sharing	Scheel et al, 2019; Metcalfe & Dencik, 2019; Gloufstsios & Scheel, 2021
	b) statistical practices for differentiation of populations	Scheel, 2022; Simon & Piché, 2012
	c) accounting practices in everyday management of migration control	Ustek-Spilda, 2020; Stricker, 2019
	d) migrants and accounting practices in bureaucratic procedures	Tazzioli, 2018
Constructing the employable migrant	a) calculative practices for selecting ‘valuable’ migrants	Walsh (2011), Ong (2006)
	b) classification, categorization, and validation of migrants	Diedrich, 2013; 2017; Diedrich & Styhre, 2008; 2013; Diedrich et al., 2011; Walsh, 2011
	c) value of migrants’ work beyond an accounting scope	Kusterer & Bernhard-Oettel, 2020; Mackenzie et al., 2020; Nardon et al., 2021
Listening to the voices of migrants	a) accounting’s assumptions and role in policymaking/migration (the system)	Lehman, 2006; Lehman et al., 2016; McPhail et al., 2016; Agyemang, 2016; Pianezzi & Ashraf, 2020; Pianezzi et al., 2022
	b) migrants’ experiences of their situation in relation to accounting (the individual)	Harney, 2011; Agyemang & Lehman, 2013; Bujaki et al., 2017; Gilbert, 2020; Tedeschi, 2021

3. Four streams of research

The four streams of research addressing the nexus between accounting and migration are presented below. The findings in each stream are summarized in [Table 1](#).

Each stream follows an outline that presents the themes within the stream. The last column presents selected articles forming each theme.

3.1. Historizing the migrant

The first stream highlights accounting practices’ relation to migrant labor, slavery, and colonization from an historical perspective. The stream also includes studies addressing accounting’s role post-bellum and its implications on native populations.

The most explicit connection to migration is found in studies on the accounting of migrant workers, usually poor and exploited. [Dyball and Rooney \(2012\)](#) reveal how the origin of migrant workers (Chinese, Japanese, Puerto Ricans, Filipinos etc.) are used as categories in Hawaiian sugar plantations accounting practices in the 1920 s and 1930 s. These accounting practices reinforced the notion of race,² racial stereotypes, and enabled plantation management to play different racial groups against each other. In addition, these practices also reinforced class in relation to race, for example, when a migrant worker on occasion moved up the plantation hierarchy, the classification of their race also changed, revealing how accounting practices make a concept such as race and its ties to class elastic and malleable.

In another article, the authors target accounting practices in biopolitics in the accounting of the health of Filipino workers. For business reasons, the worker as a whole person is accounted for, but this also intrudes into the private spaces of the worker. [Dyball and Rooney \(2019\)](#) reveal how accounting “articulated a ‘truth’ that the everyday lives of migrant workers impacted on their work productivity and the profitability of the enterprise” (p. 2).

[Tyson and Davie \(2009\)](#) focus on the use of Indian migrant workers to British Guiana in late 19th century and “the motives that underlie the introduction and use of particular accounting procedures” (p. 146). A number system implemented post-slavery had a constraining effect on freed men in terms of making it difficult for them to find work or establish their own businesses while using Indian migrants to keep wages and costs low at the plantations. The “livrets – a system whereby each worker would keep a personal record book that accumulated the wages earned during the indenture period” ([Tyson & Davie, 2009, p. 151](#)) – made every individual migrant worker practice accounting (see also the use of passbooks in [Fleischman & Tyson, 2000](#)). The system was based on earnings, and when a certain level was reached, the migrant could go home. The harder they worked, the sooner they could go.

The expected indenture period was five years, but the system had unintended consequences on productivity: “If the Livret system truly inspired immigrants to work harder, planters would only lose their best workers from an early end to indenture, and unlike the loss of slaves, planters would not be compensated” ([Tyson & Davie, 2009, p. 157](#)). This accounting system did, though, reinforce the

² We use the term “race” due to the authors’ use of the same. However, we oppose the term “race” in the context of the classification of humans, as it is not a scientific categorization. The evidence for distinguishing among humans using this definition is lacking. We acknowledge the adjective “racial” to recognize and counteract racism.

migrant with a migrant status.

The role of legislators was also emphasized, as they took part in designing the systems and local laws, making it more difficult for those outside the plantations to gain access to land and equal rights. [Tyson and Davie \(2009\)](#) conclude that accounting post-slavery was powerful, as it helped “to instill greater discipline among workers”, “monitor the performance”, “provide behavioral incentives”, and “sustain a racially-based, social regime” (p. 161).

These studies connect to a larger historical conversation on slavery in which the focus is on transporting, valuing, and selling humans from one land to another. These articles did not show up in the initial searches but came to our knowledge through how they were enrolled in other accounting studies historicizing the migrant. Without stretching the terminology too far, slaves can be viewed as forced migrants who before, during, and after their time as slaves are accounted on by colonizers. This research reveals how slaves are dehumanized into commodities using different accounting practices, where accounting is integral to establish power relations between masters and slaves, even as they become freedmen and wage laborers ([Fleischman et al., 2004; 2011; Fleischman & Tyson, 2004](#)).

Another related set of studies targets colonizers (as migrants) who perform accounting on native peoples, focusing on the role of accounting in colonization. This is a kind of reverse migration, where those who migrate are in a position of power in their new land, in which accounting on the native peoples plays an important role in violently exploiting them and in establishing local power relations ([Alawattage & Wickramasinghe, 2009; Flesher et al., 2020; Gibson, 2000; Power & Brennan, 2022; Jensen et al., 2021](#)). The colonizers also had to report back home, particularly when owners were stationed in London rather than at the plantations in the Caribbean. Absent owners demanded sophisticated accounting practices, including hired accountants, whereas accounting practices for owners living close to the plantations, such as with slaves in the United States, focused on control rather than costs.

Thus, accounting practices depended to some extent on distance, spatially and in terms of micro and macro levels. These studies reveal that accounting seemed more important to industry organizations and governments than to plantation managers on an “operative” level.

Most studies in this historical stream empirically target the records of plantation associations or trading companies. We seldom find archive material that reveals the perspective of the migrant worker or the slave (but see [Diakomihalis, 2022](#)). Also lacking is archive material about the absent or distant owners and their use of accounting practices as well as material explicitly detailing the role of the state.

A common thread in this stream is the emphasis on the performative role of accounting, thus challenging the myth of objectivity in accounting ([Agyemang & Lehman, 2013](#)). The stream illustrates how accounting is constructed (it both changes and remains over time) and how it constructs what it depicts (the slave and migrant worker, the slave trade, traceability). As mentioned, most studies reveal this empirically, without aiming to develop the argument conceptually, but some engage conceptually with frameworks on accountability, power relations, governmentality, and accounting in everyday life. Most reveal accounting’s dark side through telling the stories of suppressed groups (slaves, migrant workers, sailors, and seamen) ([Pinto & West, 2017a; 2017b](#)). This also raises the issue of the moral responsibility of those carrying out the accounting on others ([Oldroyd et al., 2008](#)), a note raised in several papers, but the authors tread the subject carefully.

3.2. Controlling migrants at the border

The second stream focuses on the accounting practices of border control and shows how migrants are categorized and controlled through electronic systems and mundane forms of bureaucracy as a seemingly unavoidable part of their lives. The implications are dual, as the operations both shape the everyday life of the migrant maneuvering these systems, and in parallel, enable state control and open possibilities for policy initiatives.

Studies in this stream describe how the control situated at the border is facilitated, how the categories used in such control are formed by statisticians and other civil servants, and finally, how teachers and other professionals in their everyday work with migrants create and recreate categories. Despite an emphasis on the role and functions of actors working with migrants, it is also the case that this stream yields a limited number of studies where people on the move and their experiences of determination systems are described.

The first instance for these practices is located at the actual border. [Cakici et al. \(2020\)](#) show how data processes in the EU connect state authorities and thereby enable border security and migrant management. The gathering and processing of information and then sharing the data with other authorities aims to restrict migrants’ capacities to resist control. The same turn to digital technologies is presented in [Metcalf and Dencik \(2019\)](#), where they detail the vast databases, the biometric data collection, the social media identification, and other forms of risk and vulnerability assessments now constituting a fundamental part of the European border regimes for refugees.

How a system of biometric bordering can work in practice is detailed in [Glouftis and Scheel \(2021\)](#). They give the example of “Ms. B from Ghana” and her journey through a reception center in Germany in 2019. The article explains how “Ms. B”, together with other newly arrived migrants, must pass through the center before being relocated to accommodation units across the city. Each migrant is checked by a case worker at a specific station with the help of a fingerprint scanner, a camera for capturing biometrical facial images, a reader of electronic passports, a scanner for other documents from the migrant, and a designated laptop with software facilitating the registration of biometric and other data. No registration is possible until the case worker has checked that the migrant has not been previously registered in Germany (the database AZR) or in any of the other databases available for the case worker at the reception center: Eurodac, The Schengen Information System, the VIS, or a German visa database. According to previous registrations in VIS, Ms. B has another identity, which she denies, thus further investigation is required.

The simple example shows the role that digital data plays in migration management and the dependence on both vast databases and specific technology to register the migrant and uphold border control. The same type of accounting practices inspired by biopolitical

thinking is also presented in a detailed study of the age assessment of migrants (Netz, 2022).

Accounting practices for registering, counting, and estimating at the borders deliver raw data useful for policy purposes with the help of extrapolating – a kind of calculation. These practices, in turn, depend on another set of practices wherein the categories used by databases are constructed. With the help of such distinctions, statistical systems can create differences and divide a population. Scheel (2020) points to how practices such as categorizing and counting not only make it possible to enact a target population to delineate groups but also can affect the size of each group and ultimately open possibilities for regulation.

Taking a historical perspective, Simon and Piché (2012) analyze the governance of refugee populations and point to how the categories as such are socially constructed as they account for ethnic and racial diversity. They argue that categories are often the result of competing claims, made visible through various examples such as “race” or “Hispanic origin” in the United States and “visible minorities” in Canada. Additional examples show how people are categorized as an “ethnic group” in Great Britain, “national minorities” in Hungary, or as “color” in Brazil. Such accounting for diversity along ethnic or racial division are all embedded in a long history which reflect “the complex ties between identity, ascription, subordination, prejudice, affiliation, recognition, identification, experience of social inequalities, and social and cultural capital” (Simon & Piché, 2012, p. 1364).

Other authors confirm how this is essentially a political practice, opening for policy measures targeting migrants. By taking “knowledge practices” as their main concept, Scheel et al. (2019) detail how the production of migration statistics, registration of migrant bodies, projection of future migration flows, and mapping of migration routes jointly constitute migrants as objects for disputes between nations. Such data practices presented as matters of technical expertise are essentially political, as they inform various forms of policies.

Thus far on refugee determination, systems for border controls can be regarded as one practice and the forming of statistical categories for sorting different segments of the population as another. Both are essential for policy formation at the nation-state level and the EU (or similar supranational organization) level. However, this stream also contains studies of everyday management at formal organizations like migration authorities and efforts among professions such as statisticians in forming migration policies along with teachers and other professionals in the education sector. These seemingly mundane management techniques, by extension, also affect the conditions for the migrant.

Hultin and Introna (2019) describe lean management practices at the Swedish Migration Board, targeting the relation between case officers and asylum seekers. Statisticians can also be seen as street-level bureaucrats, as they decide on methods for translating abstract statistical intentions into concrete operational guidelines and implement migration policies (Ustek-Spilda, 2020). Drawing on these observations, the article claims policymaking is also conducted at the back offices of government, beyond any control from, or interaction with, citizens.

A similar view is shown in Stricker (2019) through a historical case describing how the category of “International migration” emerged from the roles of administrators and functionaries of the British Empire when International Labor organizations began to categorize and quantify people on the move in the 1920 s. The practices of categorizing migrants are, however, not limited to employees at the frontline of migration reception or at statistical offices. Moving beyond statisticians, the role of educators in a German context is studied in Horvath (2019), where categories of ethnicity are performed by professionals working in schools.

Many studies in this stream start from the perspective of case workers, managers, statisticians, or other civil servants, creating or maintaining the systems in place for determining and archiving the origin, age, or any other classification of the migrant. An example is provided by Tazzioli (2018), as she studied two mapping and monitoring software programs by Frontex for European border control on the Mediterranean Sea. The main critique is that the systems do not serve border surveillance purposes but instead work as archives for envisioning future migration risk scenarios. Another important finding of the study is how migrants twist the temporality of security these devices facilitate. The systems, for example, can determine the most optimal time for the migrant to leave the Libyan coast and the right moment to make a SOS call in case of an emergency, even if this strategy also has limitations.

To summarize, studies in this stream highlight how accounting practices framed as neutral and technical instead shape border regimes and migration management (Pianezzi & Ashraf, 2020; van Ostaïjen & Scholten, 2017). These studies describe biometric border controls, how different populations are formed by constructing categories, and how practices limit the possibilities for migrants to cross borders in times of biosecurity, thus affecting their everyday life. The main takeaway is how most of this literature demonstrates a disjuncture between conceptual and policy categories on the one hand and the lived experiences of those on the move on the other. This is exemplified in the article representing this stream, where the electronic border control practices claim a “Ms. B” has tried to register in Germany previously, but she denies being the person the system connects her to.

3.3. Constructing the employable migrant

The third stream focuses on the migrant and their potential employment. In this stream, there are examples of how migrants are categorized with accounting practices and placed in a diffuse position between an economy where their labor is measured and perceived as productive and a sharing or giving economy where their efforts are non-accounted for. The boundary between this stream and the previous stream is not without grey areas, as border controls are closely linked to efforts by nations to welcome only the migrants who are perceived as contributing to the wealth and development of the nation.

Walsh (2011) takes up this grey area when presenting the specific grading system first launched in Australia and Canada, but it was soon also imported into other countries. The numerically based system, drawing on points, assesses the migrant according to a “score card”, a method inspired by how corporations evaluate applicants for jobs and thus an example of an accounting practice. In concrete terms, immigration officers in Canada grade migrants based on nine “quantifiable factors”, where entrance is granted thereafter if the score is above a decided base level. It is basically a more formal, accounting laden version of Favell’s (2022) informal classification

mentioned earlier.

A similar system was introduced in Australia in the 1970 s, but in both countries, the systems have over time become more selective to ascertain that only migrants believed to make a positive contribution to society were granted entry. These accounting practices for selecting “valuable” migrants required immigration bureaucracy to benchmark with quantifiable economic indicators, and the explicit outcome of the practices was to increase national wealth. The immigration frameworks in both Australia and Canada were altered in line with the aim of these point systems, as the quota for migrants avoiding the numerical system by using humanitarian classes was diminished and the quota for independent migrants through the grading system assessment was increased.

Walsh (2011) points to two implications of these systems. Firstly, the system functions as a barrier for groups denied entry, as they lack the skills and values appreciated by the market. The second implication is how, once the migrant has been granted entry, the system works according to a neoliberal logic of self-responsibility (e.g. Lehman et al., 2016; Gilbert, 2020; Pianezzi et al., 2022), as the grading picks the applicants deemed “active”, self-reliant, and entrepreneurial enough to be “value-added” migrants contributing to economic growth.

Drawing on Ong (2006) and how accounting practices affect migration policies in southeast Asian countries, the point system illustrates the capacity of accounting to translate a migrant into a single calculable and comparable figure. This requires depersonalizing the migrant and using practices for collecting, processing, and interpreting the available data. Consequently, the numerical system transformed migration control, as migrants were thereafter assessed according to their perceived value on the labor market.

This is closely connected to accounting practices that contribute to making migrants more employable (e.g., labor market integration). Several articles describe how immigrants are measured, categorized, classified, and sorted in several ways, with the aim to integrate the migrants more quickly into the labor market. Practices are instilled to achieve competence measurement (validation of prior competence) and the categorization of migrants for different labor markets.

Diedrich and colleagues show how Swedish state agencies and municipal organizations are engaged in the classification, categorization, and validation of migrants (Diedrich 2013; 2017; Diedrich & Styhre, 2008; 2013; Diedrich et al., 2011). Diedrich and Styhre (2008) focus on how the targeted persons take several roles or social positions: the migrant, the needy, the student, and the job seeker. They become sorted based on different categories: ethnic or national background, skill and competences, occupation, or financial support. As no joint or well-defined goal has been established, the classification system, as an accounting practice, produces multiple objects rather than one unified object.

Other projects serve to validate immigrants’ prior learning and strive to promote “employability”. Diedrich et al. (2011) examine how people are classified but argue that organizational categories are never given but emerge because of bureaucratic power. Such validation ends up as a process where categories such as gender, language skill, and certain other competences dominate while other “non-western skills” and knowledge are found unclassifiable and regarded as too different and monstrous. In line with this, Diedrich and Styhre (2013) show the power of numbers in constructing the employable migrant:

Validation practices that push performance metrics as the key indicator of success invite educational service providers and municipal and state organizations to pay for and/or support activities that produce the quickest results in terms of favourable metrics, and not the most favourable outcome for either the individual or for the labour market and its employers. (p. 21)

In another study, Diedrich (2017) regards validation as a framing practice with the aim to make previous experience measurable and manageable, and by mapping the migrants, the information is registered in a database. It could be experience like driving a truck or running a small auto repair shop in the home country that did not fit the Swedish standard. Thus, the result of the validation as a classification instrument for employability was that the migrant’s idiosyncratic skills and competence in the “there and then” were ignored at the same time as their skills and knowledge in the “here and now” were brought up to date.

Other studies in the stream explore issues like the construction of employability, where the possibility for employment rests with the individual migrant. Kusterer and Bernhard-Oettel (2020) identify the employability constructions and categorizations the government agencies use in the labor market integration of newly arrived migrants. They also studied what these constructions and categorizations demand from the individual and what they enable the individual to do. Mackenzie et al. (2020) studied refugees engaged in reconciling tensions between the status they had as refugees and their professional identity, and how their financial situation hindered them from achieving success in their profession.

McGlinn (2018) demonstrates how, with the help of accounting practices, migrants’ day pay is mobilized to finance labor projects. For example, EU projects with the explicit aim of finding jobs for migrants instead become tailored to the unions’ financial requirements and what financial sources are permitted. This results in new employment projects and jobs for project staff rather than giving any real assistance to the migrants in their job search. It can happen that instead of including migrants in the labor market, they are sorted out because they do not fit in to the “system” that values previous experience.

Some groups are not visible in accounting terms but nevertheless form substantial parts of the migration workforce. In an ethnographic study, Jerve Ramsøy (2019) shows how a global market of care is constructed with the help of migrancy – in her case, Bolivian women working for families in Spain. The care work performed by these women is described in terms of reciprocity and gifts, where Callon (1998) functions as a theoretical inspiration in the study. The analysis is tied to different structures of power and social divisions according to race, gender, and class. The study shows how global care markets depend on migrant labor and draw on reciprocal exchange, and how the migrant workers consequently become dependent on the goodwill of their employers. The women are forced to accept a disproportionate use of their time, and resources, which illustrates the value of migrants’ work beyond the scope of accounting.

This ethnography of women in care work and how they connect to value and value systems never mentions accounting practices. A similar study of African women in Sydney by Farrugia (2017) mirrors the Bolivian women’s experience in Spain. The support these African women mobilize in their community is based on sharing, and the thesis describes in detail the everyday practices involved in

this. It explains how sharing space and encounters results in what the author calls a ‘solidarity economy’ reinforced by emotional labor. Here, ‘value’ has an entirely different meaning than the abstract notion of ‘labor time’. Farrugia (2017) draws on Simmel and his claim that, while profit and loss are useful for describing the exchange of money in some economic systems, the terminology is misleading with respect to sharing. Participation in coffee rituals, shared childcare, or the sharing of stories cannot be quantified, as they constitute affective and intangible aspects of sharing.

These examples are important for our understanding of exchange and market practices, as much work by migrants falls outside quantification and cannot be represented in accounting terms. Accounting makes practices in migrants’ lives invisible and as only quantifiable work is registered, we have little understanding of the migrants’ everyday life. In this stream, the practices that make the migrant visible and accounted for serve a stricter immigration policy, as exemplified by the Australian/Canadian point system and how the migrant is reduced to a figure that is possible to calculate and compare. The same observation applies to practices for validation where competencies residing with the migrant are supposed to be made visible, but this only counts when the knowledge and skills accounted for are those that fit current sought-after skillsets on the labor market.

3.4. *Listening to the voices of migrants*

The fourth stream takes on the nexus between accounting and migration which positions the migrant as the study subject and, here, the authors explicitly address the lack of inclusion of migrants’ perspectives. This stream typically includes two types of studies. The first type involves studies that adopt a migrant perspective and give voice to migrants while problematizing central accounting assumptions or accounting practices, for instance, supporting officials’ policymaking on migration and its “crises”. The second type relates to studies that focus on the migrant perspective and includes the individuals being subject to accounting practices. This type of research listens to and shares the voice of migrants in accounting contexts, while the researchers interact with migrants in the research process.

The first types of studies that raise concerns about some of accounting’s foundational assumptions in relation to migration often do so in a conceptual matter by drawing upon empirical examples often relying on archival methods. Lehman (2006) problematized our failure as researchers to scrutinize the accounting community’s focus on the bottom line of companies’ financial reports while neglecting to address the exploitation of low wage labor (often undocumented migrants) used to push down costs of employees. She argues that assumptions surrounding shareholder value should be scrutinized for “its social meanings” (Lehman, 2006, p. 306).

Lehman et al. (2016) take the migrant perspective through illustrations on how accounting is implicated in immigration policies while the illusion of accounting as neutral is revealed. Methodically, the scrutinization of official policy documents is combined with a report issued by the Institute of Women’s Policy Research. Drawing upon interviews with migrants in this report, they share counter accounts constituting the voices of migrants, highlighting how accounting can be used as a means for the surveillance of migrants.

Pianezzi et al. (2022) show how accounting transforms migrants into calculable and profitable subjects, as well as reinforcing the neoliberal state. In a connected study, Pianezzi and Ashraf (2020) demonstrate how two parallel systems for migration control can have paradoxical areas of use via accounting. It can give authorities knowledge to control migration and public funding, as well as enable corruption, for example, when the actors involved find ways to profit from migration and the way the accounting inscribes migration control. Agyemang (2016) addresses how focus on accounting logics in a European Union policy context fails to include the humanitarian needs of refugees. The tendency is to reduce humans into categories. One example of this can be found in Agyemang and Lehman’s (2013) study on the lack of critical accounting voices in migration studies, as they illustrate how numbers mask the stories of people.

While some studies focus on the accounting system’s role in migration, few address Agyemang and Lehman’s (2013; see also Lehman et al., 2016) call for research targeting the migrant’s situation. Among them, and as an example of the second type of studies within this stream, is Gilbert (2020), who focuses on how refugees are forced into debt when they enter Canada and how such a context obligates refugees to become financially responsible human agents (or entrepreneurs of the self). Given this debt, the refugees must calculate to determine their investment in themselves, exemplifying how accounting becomes entwined with everyday life. Gilbert’s study also shows how shame is associated with financial illiteracy. Feelings of shame become a powerful mechanism that can trump both control and incentive systems.

Bujaki et al. (2017) also embrace a migrant perspective in their study of how accounting practices construct the identities of migrants via a longitudinal study of the taxation of a migrant couple in Canada. This study builds upon personal experiences and stories, and tax records covering a 50-year period. Other examples are studies on the becoming of irregular migrants in the struggle between bureaucratic procedures and community life, along with those who explore the distinction between refugees and migrants from a life-course perspective (Tedeschi, 2021). Regarding migrants’ agency, Agyemang and Lehman explain how “categories involving naming, counting and framing citizenship or non-citizenships [...] simplify and blur reality” (2013, p. 265) and how migrants also resist these accounts.

Harney (2011) studies how a public company’s social audit exposes the socio-economic conditions of African migrants in Italy. Spending ten months in the field, Harney reveals that migrants “were doubly missing from formal accounts” and that it “was through the limits of the social audit that as a researcher I gained methodological access to their ‘absent-presence’ and their hidden forms of accounting” (2011, p. 652). Twyford et al. (2022, p. 332) provide counter accounts “to the ‘dominant’ story told by policymakers” via a single document study, using the biography of a former refugee who was detained in a detention camp in Australia as the empirical material. They argue for the relevance of counter accounts to make oppression and institutionalized norms visible.

A final example is Kleinman’s (2019) anthropological study of African migrants at the Gare du Nord train station in Paris, France. Her study is not an explicit accounting study, but she captures how a migrant is calculated by authorities, employers, and landlords, as

well as how the migrant calculates in relation to these actors and other migrants, even before arriving as migrant to France (calculations on becoming a migrant). Kleinman thereby raises issues relevant to accounting practices and time, place, and space.

The studies constituting this fourth stream of research rely on a perspective that problematizes the common rhetoric of migrants as commodities, dehumanized and reduced to a numerical value. In other words, studies addressing a migrant perspective stress how certain foundational assumptions surrounding accounting need re-examination. Such studies raise concerns about the rationales that underpin accounting and its unchallengeable nature and the lack of incorporating or acknowledging migrants as social beings, and the difficulty in (or perhaps irrationality in) capturing human values within accounting logics.

Conversely, the financial burden placed on migrants is also a way of disciplining them. [Lehman et al. \(2016\)](#) claim that migrants are often discussed as if their main purpose is to benefit the economy of the recipient country. Migrants thus constitute input into, and output from, calculations in terms of costs and profit. One take from this is that the rhetoric and classifications in policymaking transfer into the social space and affect public debate and opinion. Yet, these studies also provide insights into how accounting practices shape and have implications on refugees as individuals, as they are adhering to rules, expressing feelings, and resisting various accounting practices. Some of the studies thus empower migrants by sharing their voices.

Despite attempts to incorporate the perspectives of migrants, studies that address these issues by including migrants in the study are lacking. The accounting practices influencing (or constructing) the social debate first and foremost affects migrants, as they are the ones being subject to these practices, but, following [Agyemang and Lehman \(2013\)](#), their stories are often “unheard”. The few voices that are heard, however, indicate the agency of migrants as they navigate everyday life doing and contesting accounting practices.

4. Discussion

The review highlights the domains where scholarship that connects accounting and migration has particularly flourished. The first stream deals with how accounting historically has been used to assume a position of power, with the intention of exploiting migrants. The second stream illustrates how accounting practices construct the migrant and the migration process at the borders. The third stream shows how migrants are rendered calculable through practices that determine their value as potential citizens framed by neoliberal logics. The fourth stream targets migrants’ perspectives and the lack of spaces where migrants’ voices are heard in recipient countries, sometimes coupled with a lack of interest in listening.

Table 2
Streams, themes, and central arguments, in accounting and migration research.

Stream	Themes	Central argument
Historizing the migrant	The role of accounting in colonization	Colonizers perform accounting on natives and reconstitute them into assets or other dehumanizing forms. Control can be exercised at a distance via accounting practices.
	Power relations between masters and slaves	Accounting creates hierarchies that in turn can be played against each other. Accounting establishes and maintains power relations between various groups of people.
Controlling migrants at the border	Accounting on migrant workers	Focus on intermediaries, on those reporting accounting numbers.
	Bio-political border control practices and information sharing	Humiliating practices both for assessments and information sharing.
	Statistical practices for differentiation of populations	The importance of categorizations and knowledge practices.
	Accounting practices in everyday management of migration control	Migration control is maintained by a plethora of practices and practitioners also beyond borders.
	Migrants and accounting practices coopted by bureaucratic procedures	Practices can both hamper and open possibilities for migrants
Constructing the employable migrant for a neoliberal labour market	Calculative practices for selecting “valuable” migrants	Functions as border control technique but serves mainly to clarify the duty of a migrant to contribute to economic growth.
	Classification, categorization, and validation of migrants	The ‘importance’ of practices to measure and value competence with migrants. Validation systems ignore the migrants idiosyncratic skills and bring forward the competences useful “here and now”.
	Value of migrants’ work beyond an accounting scope	Much work by migrants is essential to society but exists outside of capital markets and ordinary transactions. This entails the work is undertaken without quantification and beyond the accounting sphere. As only quantified labour is registered, we have little understanding of migrants’ daily life and the importance of their ‘invisible’ work for society, local communities and capital markets at large.
Listening to the voices of migrants	Accounting’s assumptions and role in policymaking/migration (the system)	Accounting practices dehumanize and commodify migrants. Accounting practices both control and discipline migrants. Accounting calculations classify migrants as input and output.
	Migrants’ experiences of their situation in relation to accounting (the individual)	Accounting practices have the potential to empower migrants to share their stories. Migrants can also make their voices heard through counter accounts and alternative data collections. Migrants are subject to, and thus shaped by, accounting practices. Migrants have agency, navigating everyday life via accounting practices (studying what they do).

Each stream can also be depicted as zooming in on a specific phase in the migration process: a historical account of migration, then following the migrant to the border, and subsequently following ways that migrants enter the labor market to make a living. A common denominator uniting the streams, however, is how accounting practices construct migrants discursively and how established categories, performed measurements, and the presentations of numerical results, have a profound effect on adopted policies, decisions, and everyday administrative actions, as well as the everyday life of the migrant.

Table 2 shows how each stream is divided into discussed themes, where the central argument is based on the articles within each theme. Taken together, the four streams not only reveal an ongoing, sprawling conversation involving several disciplines, but also points to important contributions, and to the relevance and potential of researching the nexus between accounting and migration.

Moving beyond each individual stream, the following section highlights key observations, or lessons learned, about the nexus between accounting and migration, assessing how accounting performs migration. This *cross-stream* analysis begins by addressing the question of *where* the research conversations on accounting and migration are taking place, whereafter it continues by assessing *what* roles accounting plays across the streams.

4.1. Critical perspectives on accounting and migration

A first observation is that for the accounting domain, two journals inviting critical investigations of conventional theory and practice in accounting dominate the conversation, *Accounting, Auditing & Accountability Journal* and *Critical Perspectives on Accounting*. The journal *Accounting Forum* also figures, and *Accounting History* has published several studies related to migration that deal with horrific pasts. These articles are tied to *critical* perspectives in the sense of challenging or critically investigating conventional understandings of accounting in established forums for accounting research. In general, these studies adopt critical perspectives that underscore a dimension of “value judgment” to expose the role of accounting (Annisette & Prasad, 2017, p. 9).

A second, connected observation is that articles with a more explicit accounting perspective on migration largely reside in the *historizing* and *listening* streams. For the historical studies, working with empirical material such as archival documents and biographies, accounting practices are tied to rather traditional accounting sources such as bookkeeping records and journals, traceable through time and space, most likely perceived as accounting-related practices also by laypeople without expertise in accounting. For the listening stream, the empirical material mainly includes traditional sources such as financial reports and policy documents, but also ethnographic material on how migrants make, and are confronted by, various calculations in their everyday life. These studies show that despite instances of one-dimensional archival material, in most cases produced by those in power, it is rewarding to study sensitive topics through a critical lens, making visible as well as challenging power asymmetries.

A third observation is that accounting practices related to migration in the *bordering* and *laboring* streams are found in a variety of academic journals and domains. These research conversations do not predominantly take place in established accounting forums, and most often scholars outside the domain of accounting (e.g. political science, sociology, management studies) conduct the studies. The studies do not enroll explicit accounting terminology or serve accounting conclusions to the reader yet highlight practices that reduce migrants into single financial figures and categories to make comparisons when managing migration. For those familiar with a broader understanding of accounting, such studies provide valuable accounting insights related to migration as they draw upon techniques closely related to accounting practices as described by Miller and O’Leary (1987) and Miller (2001).

A fourth, connected observation is that bordering and laboring studies, outside the domain of accounting journals, also adopt *critical* perspectives but in the sense of challenging or critically investigating conventional understandings of migration, not necessarily accounting. A picture of the control and management of migrants is painted, where accounting, sometimes supported by biometrics or other technologies, plays a pivotal role. In such contexts, control of people is enabled via accounting practices, even if these practices are not articulated as accounting in the articles.

Thus, there is a dominance of critical studies across the four streams, highlighting various roles accounting plays as well as problematizing a neutral and objective view of accounting practices. Being critical, however, can mean a variety of things. Some studies deal with underlying assumptions (‘accounting logics’), responding to Agyemang and Lehman’s call for “abandoning artificial assumptions of accounting objectivity especially in relation to migration issues” (2013, p. 270), but most problematize consequences or implications on migrants and migration policy and measures of various accounting practices. Such studies demonstrate that accounting practices making migration are a necessary ingredient in reducing migrants to figures, enabling and legitimizing comparison, oppression, and exploitation, at least as old as the transatlantic slave trade. Accounting practices may have become more widespread and sophisticated due to the rise of neoliberalism and new surveillance technology, but as the streams taken together show, time and space change while the salience of accounting practices remains.

4.2. Assessing the roles accounting plays in making migration and migrants

From the four observations stemming from asking the question of *where* across the streams, we move to *what* roles accounting plays in making migrants and migration. Our assessment singles out how accounting plays the role of: (i) producing the nation state, (ii) financializing migrants, (iii), de- and rehumanizing migrants, (iv) enabling (neo)colonization, (v) and racializing migrants. These are what we see as the five most critical roles, where each one is distinguishable but interrelated with each other. The roles recur across the streams and together they provide a conceptual synthesis of the four streams.

i) *Producing the nation state*. The nation state permeates, or foregrounds, accounting practices in all streams, where migration becomes constructed as a problematic exception or a threat to the state. Migration is produced as “an ongoing insurrection against the border regimes of nation-states” (Hardt & Negri, 2019, p. 77) and accounting is used in reproducing a nationalist, protectionist agenda

with clear economic boundaries, enforcing national borders and the idea of the nation state and its people. The role of population statistics and their sedentary basis is a case at hand and [Ruppert and Scheel \(2021\)](#) remind us that it is the science of the (nation) state. By defining, standardizing, categorizing, and other related measures ([Miller, 2001](#)), people become statistically differentiated and a majority population is enacted.

Related to this is how populations on the move in Europe are connected to the production of non-knowledge ([Scheel, 2021](#)). Only by omitting and recalibrating numbers can migration be made into something measurable and comparable, and the problems of defining and quantifying migrants made absent. A striking example is the valuation connected to transforming a migrant into a single financial figure to achieve comparability (perhaps most extreme in [Walsh, 2011](#)). This process alienates the migrant in relation to the majority population.

ii) Financializing the migrant. Attributing financial values and rationales to human beings ascribes them “visibility, calculability and operational utility” ([Miller, 1990](#), pp. 316–317). Across the streams, accounting practices are used to financialize a migrant as costly to the state, pointing to expensive border controls and recipient processes. The migrant is reduced to an inadequate individual that requires resources from the recipient country. Costs related to various reception processes, biometrics practices, and documentation, are allocated to a calculation object, i.e. the migrant. This object needs to be productive, to carry its own financial weight, at times forced to go into debt to indicate its good intentions ([Gilbert, 2020](#)), that it will not exploit but contribute to the welfare of the hosting nation (e.g. [Pianezzi et al., 2022](#)). This role played by accounting in making a financial liability out of a migrant to be forcefully controlled, permeated slavery as well as contemporary management of migration (see [Thomson, 2022](#)).

In the event of accounting practices gluing people to fixed categories, migrants might try to contest and escape such categories of being a financial liability. The migrant must become profitable and “wanted” ([Bujaki et al., 2017](#)), to be viewed as an individual who has forged her/his own success and who takes financial responsibility and pays taxes. While this financialization implies visibility through accounting practices, the streams also reveal that when accounting plays this role, it also obscures a migrant’s capabilities and experiences that in accounting terms could be assets or other forms of capital (cf. [Pianezzi & Ashraf, 2020](#); [Diedrich & Styhre, 2013](#)). In other words, all contributions are not calculated.

iii) De- and rehumanizing the migrant. Narrow, financial productions of migrants are also closely tied to the reduction of their humanity. The identity and personhood of migrants, their personal and relational features, tend to be heavily circumscribed through the ways various authorities make use of accounting practices. One critical yet not surprising consequence is dehumanization of the migrant, but there are also examples across the streams of how accounting practices play a role in contesting dehumanization. Migrants and other actors exercise their agency to some extent re-humanize migrants. Definitions and assumptions are then contested through counter accounts and counter calculations ([Lehman et al., 2018](#)).

The story of “Ms. B” at the biometric border controls in Germany ([Glouftsiou & Scheel, 2021](#)) along with how migrants in Libya determining the most optimal time to leave the coast ([Tazzioli, 2018](#)), and the story telling by detained migrants ([Twyford et al., 2022](#)), are a few examples of re-humanization. Agency is also shown by migrant’s counter calculations, as in the underground economy created by migrants’ personal calculations, an economy that officially was invisible ([Harney, 2011](#)). Similarly, by being aware of calculations made by various authorities, migrants make their own calculations to enter a new country and to make ends meet ([Kleinman, 2019](#)). Migrants also counter calculate the exchange value of their labor, as stipulated in the Livret system ([Tyson & Davie, 2009](#)). Thus, the dubiousness embedded in accounting practices can at times be forcefully questioned by migrants. Paradoxically, however, the discretion exercised by migrants can also trigger extensive control systems and reinforce negative stereotypes of migrants.

iv) Enabling (neo)colonization. Historical contingencies and peculiarities of accounting practices reveal how accounting was used by colonizers to organize and control slavery ([Rosenthal, 2019](#)). This also invites a connection between how, in the absence of slavery in a legal sense, accounting practices play a contemporary role in furthering exploitation of humans in relation to previous colonies. As the colonizers left, established power relations were reproduced through business and trade agreements, legitimized by policies and the accounting logic therein. Another form of colonization is then enabled to continue, where capital and products, not economically poor people, are allowed to cross borders.

Focus is not just on any countries, or any borders, nor any type of migrant. Most research targets the history, the borders and the labor markets of liberal democracies. These democracies are conceptualized as host states. Yet, most of them have a colonial past. Economically poor migrants seeking refuge in the host states stem from over-exploited states through various forms of colonialism. Migratory movements caused by neo-colonialism are then blamed on the migrants instead of historically rooted structural inequalities ([De Genova, 2017](#); [Favell, 2022](#)). The streams highlight this, even if a colonial discourse seldom is enrolled in an analysis.

v) Racializing the migrant. Tied to the colonial role is a path carefully threaded that relates to the role of accounting in racializing migrants. The highlighted accounting practices concern validation of origin, ethnicity, knowledge, and competencies. Migrants are via such practices discursively constructed as ‘another kind’. Migrants often become narrated as costly, unskilled and deceptive, providing a ‘good’ fit with the narrative of migrants as liabilities and that they themselves are the ones to blame for their own misfortune. The separation between extant population and migrants is based on origin and ethnicity where racism shines through.

[Annisette and Prasad \(2017\)](#) also problematize how neoliberalism promotes a view of racial inequalities as an outcome of individual dysfunctions rather than structural disadvantages. The dependency on oneself and the simultaneous paternalistic intrusion on the individual seems, however, contradictory to the equality and free will of human beings that are narrated in neoliberal rationales ([Cooper, 2015](#); [Tazzioli, 2019](#)). Racist assumptions embedded in these practices uphold existing power asymmetries. Such assumptions can be camouflaged in seemingly objective numbers when accounting participates in constructing the “Other” ([Lehman et al., 2018](#)).

Assessing the roles accounting plays in the making of migrants and migration prompts questions of how these insights can be brought forward. Given the still limited and sprawling conversation on the nexus between accounting and migration, we outline

suggestions below that build upon the roles accounting plays in making migrants and migration. As we noticed an absence in the literature, however, we also highlight absent topics in need of explicit attention.

5. Future research on the nexus between accounting and migration

The review teaches us that there seems to be no win for those in the margins if accounting practices are treated uncritically in practice. The enrolment of accounting practices in the making of migrants and migration does by no means reflect an objective reality, yet they are powerful in making one. Although critical perspectives have been dominant so far in conversations, such perspectives are still needed going forward.

Future research could benefit further from being at a margin and from targeting processes of marginalization (Gendron, 2018; Miller, 2001). Asking questions about the role of accounting practices that penetrate narrow definitions of marginalized people is continuously important, but this implies having a ‘conceptual compass’, as Gendron puts it, relevant to accounting. This enables scrutinization of the roles accounting plays in wider systems of inequality, such as at the border control and on the labor markets, two streams where accounting research can bring explicit attention to how migrants are constructed. The stylized character of accounting and its legitimacy have a distinct impact on migration as shown in this review. Accounting provides powerful calculations in essence by transforming a migrant into a single financial figure to achieve comparability. Other disciplines rely on such accounting calculations to make (limited) assessments.

Thus, an understanding of the accounting terminology and accounting practices that enable control and power asymmetries is crucial when challenging how accounting defines realities for people on the move. Historical studies remind us of the danger associated with leaving accounting practices unveiled and uncontested. Funnell’s (2013) study on accounting for the Holocaust is a related, powerful example of how seemingly mundane accounting practices participated in genocide.

Below, we first connect the roles accounting plays in making migration and migrants outlined in the previous section with paths forward. Thereafter, we elaborate on topics that were not explicit in the literature but that triggered ideas for future research.

i) Connecting to the nation state, future research needs to continue to demystify how the migrant is produced as an intruder on the nation state, to call out the nation state as a stable “container” and the supposed homogeneity of its majority population. The numerical definitions that deny personal and relational attributes, and that frames migrants as a threat, as a cost, and an Other, to the nation, can be further exposed by questioning an instrumental accounting terminology of resource allocation and accountability.

In calling out the majority population, future research can also look at critical migration research to target how the production of migrants and migration entails “the implicit construction of the ‘majority’ population”, hiding the reality of “a heavily stratified, fragmented, unequal, neo-liberal polity” (Favell, 2022, p. 111, p. 166; e.g. Dahinden, 2016; Anderson, 2019). It is an old sociological tenet that we judge the other group by its worst archetypes and our own by its best (Elias & Scotson, 1994), why the accounting scholar also needs to target how those who are privileged are produced (often indirectly or implicitly) by various accounting practices related to migration (see Annisette, 2020).

ii) Connected to financialization, accounting’s role in producing migrants as costly to the state makes it well equipped as a counterforce discerning liberal democracies’ emphasis on financial profitability (Lehman, 2006; Pianezzi et al., 2022), and to problematize relations between efficiency and surplus. Accounting is not inherently bound to reduce people into single financial figures. If accounting can exclude, then it can also include contributions previously unaccounted for. To *re-financialize* migrants may seem paradoxical, but it might counter the rhetoric of migrants as liabilities. As some of the previous research show (Farrugia, 2017; Jerve Ramsøy, 2019), migrant women’s precarious work is made absent, indicating an area in which re-financialization can be useful. A caveat is of course that acknowledging the financial value of somebody’s work does not entail that the person will not be exploited.

A provocative example of a re-financialization through counter-accounting is the study by George et al. (2024) on Australia’s use of offshore detention centers. The Australian government does not seem keen on revealing the actual costs of these centers, why the authors gather available financial information from various organizations supporting asylum seekers and conclude that not only is the use of these centers a humanitarian disaster but also a lousy deal for Australian taxpayers. This way of managing asylum seekers is a very costly affair, and it would be radically cheaper, and more humane, to manage asylum seekers ‘on shore’, in Australian communities.

iii) Connected to re-humanization, there is a need to continue to explore accounting’s social imaginary. The specific definition of migrants’ personhood provided by accounting may constrain our ability to problematize accounting in migration and hamper our efforts to use accounting to affect emancipatory change (Tweedie, 2023; Gallhofer & Haslam, 2019). The stakes are high, not only for migrants, but also for the future of liberal democracy. One way forward is to study accounting practices conducted more responsibly that point to the emancipatory power of giving counter accounts (Twyford et al., 2022) and listening to untold stories (Hammond, 2017), even if these may not lead to “grand transformations” (Gallhofer & Haslam, 2019, p. 6).

As already touched upon, migrants’ own accounting practices play a role in how identities are reshaped and transformed that require further investigation. For the accounting scholar this implies not only providing counter-accounts, but to find “alternative and socially humane possibilities for migrations” (Agyemang & Lehman, 2013, p. 262). Accounting scholars possess the ability to understand the technique of how accounting calculations are deployed. Scrutinizing accounting practices can not only visualize absurdities in what is included in calculations – scrutinization of what is visualized via accounting practices can also make visible absences of human traits in accounting calculations.

iv) Connected to neocolonialization, the research is largely Eurocentric. There is seemingly a western conversation where western theories are used by scholars with western affiliations, often collecting empirics in western contexts. Even the concerns are raised from a western perspective where migration is understood and defined by liberal democracies. As scholars like Komori (2016) and

Alawattage (2024; Alawattage & Wickramasinghe, 2009) highlight, there is a dire need to address this western bias in future accounting research. In addressing postcolonialism in accounting, Alawattage (2024) refers to “the West and the Rest”, arguing that the Rest is turned into an inferior Other, where the Rest is seen through the eyes of the West. There is, for example, a lack of awareness and acknowledgement of non-quantifiable dimensions, such as those existing in a gift economy, an economy containing various forms of exchange where a broad understanding of accounting can be useful in learning and valuing this economy.

Another reflection is that accounting knowledge flows from the West to the Rest (Komori, 2016), producing and reproducing conditions for colonialism, where accounting permits colonial powers to dominate distant territories and their inhabitants (Annisette & Neu, 2004). The research community needs to discern the accounting practices that are embedded in the relation between the West and the Rest, that allows capital to colonize. Alawattage (2024) suggests deconstructing the dualities that constitute colonialism in order to decolonize. Studies of accounting’s participation in shaping these dualities can also bring insights into how accounting can work towards decolonization (Jayasinghe & Wickramasinghe, 2007).

v) *Connected to racialization*, critical accounting research can learn much about contemporary racism from historical issues (Annisette, 2020). Racism is still ongoing, and there are also lessons to be made from more contemporary contexts. As ‘race’ is a social construct, accounting participates in constructing differences and hierarchies between humans based on physical characteristics. The discursive construction of a duality where (for instance) white is more valued than black is enabled via accounting’s agency. The ways that accounting racializes and creates ‘Othering’ needs penetration. As critical accounting research shows, accounting is not a value free assemblage of techniques (Annisette, 2020). Rather, it could be used as “weapons in ideological conflict and documents of disguise” (Hammond et al., 2017, p. 1401).

Studying accounting and racism seems surrounded by many mines. There is a risk in talking for others and reinforcing norms. However, we must dare to ask uncomfortable questions, even if we acknowledge a privileged position as researchers. By asking questions, and highlighting the phenomena, we can highlight that the nexus is worth studying. If connecting back to the ‘white majority’ discussed earlier, critical accounting research could study the ‘whiteness’, that is, the privileged. An overly focus on the oppressed and discriminated risks masking privileged groups of people. White could instead be made “strange” to avoid white being a norm of being human (Annisette, 2020, p. 547).

vi) *In expanding research on accounting for migration*, we highlight some absences in the literature that we argue pose important contributions to the nexus between migration and accounting. A potential counterpoint in challenging how accounting produces the nation state and its majority people, can be found in the concept of ‘transmigrants’, which Basch et al. (1993) define as migrants “who develop and maintain multiple relationships – familial, economic, social, organizational, religious, and political – that span borders” (p. 7). Transnationalism has been revoked by increasing nationalism and neo-colonialism, but most migrants experience and nurture relationships across borders, even though this reality does not always frame extant conceptualizations of migrants. How accounting practices are entwined in these migrants’ situations can reveal stories of transnationalism amid increasing nationalism, and of migrants’ agency amid policies and measures enforcing racial and gender stereotypes. To some extent, this is what Kleinman’s (2019) ethnographic study of African migrants gathering at Gare de Nord in Paris accomplishes, but where the absence of an accounting terminology provides an invitation to accounting scholars.

Studying transmigration could imply an opening of borders, a recognition of the colonial legacy in western countries, and a discussion about the implications of transmigration. Such measures would be difficult, however, not least ethically, without including migrants’ lived experience, where researchers must position themselves “in front of the social phenomenon” (Jeacle & Carter, 2011, p. 307), going beyond a “comfort zone” (Komori, 2016, p. 62), even consider including migrants in the actual research process. This leads us to consider who needs to be included in future research.

According to the UNHCR (2022), most migrants in the world are crossing domestic and not international borders. Of those crossing international borders, as Favell (2022) and others show, forced migrants (refugees) are the minority, although a highly vulnerable category of migrants. Research on accounting and migration typically attends to this latter category, financially poor refugees from weak or failed states, seeking refuge in a liberal democracy. We suggest that this focus needs to be both deepened and shifted in future research.

Deepening the focus implies targeting even more vulnerable groups among refugees, groups currently understudied in accounting research. To mention a few, there are migrants self-categorizing as LGBTQ + and those heavily financialized and dehumanized sex workers being victims of trafficking. Just for the latter category, the World Bank estimates that human trafficking alone is a global economy with a ‘turnover’ of around 150 billion US dollars a year, groups that can provide critical cases for research on the nexus between accounting and migration. Andrijasevic (2021) discloses how migrants in the sex industry and in short-term employments in the industrial sector in Europe, are forced into debt after travels, have housing that make impossible an independent living, and located outside the host country’s official labor market.

Accounting researchers have the tools to discern and burst neoliberal rhetoric (George et al., 2024) and economic definitions of accounting. While conventional definitions of accounting are relevant and useful, alternative theoretical concepts are needed, in particular, as noted, to counteract a western bias. Special Issues in Critical Perspectives on Accounting in Africa (Lassou et al., 2021), Latin America (Sauerbronn et al, 2024) and in the Spanish language (Husillos et al, 2024), can provide inspiration for an expansion on accounting for migration.

Migrants and migration remain in the margins of accounting research, and accounting is in the margins of migration research. While problematic, this also poses an opportunity. As Miller (1998) revealed some time ago, the cornerstones of accounting are most visible in the margins. Where accounting meets migration, that is, we can critically assess our own domain. By exploring critical cases we can “unbox” accounting’s role in broader societal debates and give life to seemingly neutral classifications, measures, calculations and comparisons. At risk is that critical researchers only talk to each other (an emic conversation). The low number of articles located

in more mainstream journals raise a red flag of both mainstream and interpretative accounting research being absent from the conversation.

Finally, a note on method. Our lithography contributes to how we can think about literature reviews when scientific domains are related yet separated, and where crossovers are both apparent and necessary. In retrospect, our method complicated the review process more than we had anticipated, given how boundaries were continuously made porous by following the trails and clues from different sources. We reminded ourselves that the process was a consequence of our main objectives – to follow and offer an assessment of the nexus between accounting and migration, to be perceptive of new ideas, and to inspire a research conversation still in the margins – and hope that our assessment will be evaluated on these terms.

6. Conclusions

This assessment is based on a cross-stream analysis of studies in accounting and migration resulting in five closely connected roles of accounting. These five roles serve as springboards to suggestions for future research and simultaneously point to other questions possible to cover in the nexus.

Given that the decade of displacement was less an exception and more a sign of what to come, research on this nexus is more relevant than ever. An accounting perspective and terminology can identify and problematize powerful accounting practices that otherwise operate in silence or appear as neutral, regardless of whether they are destructive or not. Accounting in itself cannot distinguish between destructive and un-destructive activities (Chwastiak & Lehman, 2008), but researchers with accounting insights can.

This endeavor necessitates openness both for the role of accounting in migration and for self-reflection on accounting as a research field. The powerful role accounting plays in migrants' everyday life is prominent in our research lithography. What remains is to move beyond traditional accounting studies, raise self-awareness of the western focus and acknowledge the roles played by racism and colonialism in previous studies on accounting and migration. Such efforts could foster accounting studies where counter accounts are at the fore and re-humanization of migrants is made possible.

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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Data availability

Data will be made available on request.

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