**IMMIGRATION AND NEOLIBERALISM: THREE CASES AND COUNTER ACCOUNTS**

**Structured Abstract:**

**Purpose**

This paper advocates for critical accounting’s contribution to immigration deliberations as part of its agenda for advancing social justice. The paper’s ambition is to illustrate accounting as implicated in immigration policies of three advanced economies.

**Methodology**

We suggest that neoliberal immigration policies are operationalised through the responsibilization of individuals, corporations, and universities. By examining three immigration policies from the US, Canada and the UK, the paper clarifies how accounting technologies facilitate responsibilization techniques, making immigration governable. Additionally, by employing immigrant narratives as counter accounts, the impacts of immigrant lived experiences can be witnessed.

**Findings**

Accounting upholds neoliberal principles of life by expanding market mentalities and governance, through technologies of measurement, reports, audits and surveillance. A neoliberal strategy of responsibilization contributes to divesting authority for immigration policy in an attempt to erase the social and moral agency of immigrants, with accounting integral to this process. However the social cannot be eradicated as our work illustrates in the narratives and counter accounts that immigrants create.

**Research implications/limitations**

The work reveals the illusion of accounting as neutral. As no single story captures the nuances and complexities of immigration practices, further exploration is encouraged.

**Originality**

The work is a unique contribution to the underdeveloped study of immigration in critical accounting. By unmasking accounting’s role and revealing techniques underpinning immigration discourses, enhanced ways of researching immigration are possible.

**Keywords:** immigration, neoliberalism, responsibilization, narratives, critical accounting, governance.

**Article Classification:** Research Paper

**IMMIGRATION AND NEOLIBERALISM:**

**THREE CASES AND COUNTER ACCOUNTS**

**Introduction**

Immigration has emerged as a critical field of political, economic and social practice. In many of today’s advanced capitalist economies, immigration policy is linked to economic development and is a highly contested political issue, whilst the plight of immigrant communities is considered a, if not *the* major social issue. As a field of policy, immigration is fraught with tension and contradiction. In Canada, the UK and the US, immigrant status is often seen as a marker for social disadvantage, being highly correlated with poverty, homelessness, and low labour market outcomes (Hass et. al., 2011; Picot et. al, 2007). Despite the observation that immigrant status has emerged as a potent basis for social conflict and inequality in many national sites, there has been little critical accounting enquiry into this field and thus we seek to contribute to this significant lacunae in critical accounting research [[1]](#footnote-1). The paper makes a unique contribution to accounting research by (1) revealing the role of accounting in skirmishes related to immigration, and (2) employing immigrant narratives -- what we term “counter accounts”, to give voice to these struggles.

Under neoliberal governance many advanced capitalist states (such as Canada, the UK and the US) have adopted a variety of strategies for attaining a competitive advantage in the global economy – an economy increasingly characterized by markets-are-best ideologies and the extension of market logic to all arenas of social life. We argue that immigration policy and practice in these countries are an integral part of this neoliberal restructuring (Bauder, 2008) and that accounting is a vital technology in the tool box of neoliberal governance used to implement and sustain these immigration policies and practices (Miller and Rose, 1990; Hansen, 2011; Miller, 2001; Power, 1996; Rose et. al., 2006). Immigrants are *accounted* for in government reports that attempt to document, classify and value them in economic terms. We show how government audits, administrative inspections, and systems of accounting are employed by state and non-state actors to manage migration, to sift and sort out the acceptable from the unacceptable. In making our arguments we define accounting very broadly to include all possible accountings (Broadbent and Laughlin, 2013; Gray et al, 1997; Zhang et al 2012) and we illustrate these multiplicities of accounting (including accounting techniques, audit practices, accounting logic, and accountabilities) to show how the neoliberalist project utilizes and privileges accounting in the field of immigration policies. We “pay attention to the mutually constitutive nature of accounting, organizing, and economizing. This means viewing accounting as much more than an instrumental and purely technical activity” (Miller and Power, 2013, p. 557).

We counter formal accountings with informal ones, using immigrant narratives as counter accounts, showing the impact of neoliberal immigration policies on the lives of immigrants. In so doing we follow an established tradition in critical accounting research in giving voice to the marginalized (see Annisette, 2003; Arnold, 1999; Chwastiak, 2009; Dambrin and Lambert, 2012; Dillard and Reynolds, 2008; Duff and Ferguson, 2011; Hammond et. al. 2009, 2011; Killian, 2010; Oakes and Young, 2008). We also add to an emerging project aimed at harnessing the emancipatory potential of accounts wherein accounts are seen as a tool of resistance and social change (Dey et al 2011; Gallhofer et. al, 2006; Sikka, 2006). We deploy the term counter accounts to signify written stories and oral testimonies, which reveal immigrants as human beings empowered with aspirations and unquantifiable convictions. Counter-accounting provides a way of challenging prevailing official positions and offers alternative means of understanding immigration decisions and lived experiences, producing new knowledge and visibilities. They highlight the effects of “pushing metrics into more and more areas which are properly the domain of human judgment” (Power, 2004, p. 772) and add to the work of others who are using immigrant experience to improve theorization on migration (Annisette and Trivedi, 2013; Castles and Miller, 2009).

Our work proceeds in the next 3 sections. Section 2 presents our understanding of neoliberalism – in general, and its rhetoric and policies with respect to immigration. We begin with a neoliberal framework because it is under the totalizing effects of neoliberal governance that accounting technologies, processes and practices have come to colonize many spheres of social life –including immigration. This paper is consistent with a line of research within the accounting literature acknowledging the symbiotic relationship between accounting and neoliberal rule (Burchell, 1993; Miller et al, 2008). We give substance to this mutually constitutive relationship by focusing on the concept of responsibilization applied to immigration. This form of neoliberal rationality (Ilcan and Philips, 2010) is characterized by the divesting of authority for immigration control from the state to a variety of non-state actors, transforming them into calculable and auditable sites, and giving rise to fetishizations of accounting. Section 3 provides three cases that focus on responsibilization in three different neoliberal immigration regimes. We show that whilst on the one hand these three countries practice different varieties of neoliberalism, through the creation of responsibilized agents, there is a common enmeshment of accounting in the sphere of immigration practice. We go on to show through the narrative of counter accounts that whilst the neoliberalist state insists on framing the immigrant in economic and market terms, the immigrant remains a social /moral being whose sense of social justice cannot been captured by neoliberal logic. The aim of these counter accounts is to challenge the moral and ethical underpinnings of extant neoliberalist accounts of immigration. We firmly believe that through the agency of these counter-accounts neoliberalist thinking is delegitimized and denormalized and we can begin the arduous process of social change. Finally in Section 4 we provide concluding remarks.

**Section 2. Neoliberalism, immigration, and accounting**

Neoliberalism has been widely studied and a variety of definitions abound[[2]](#footnote-2). Since the 1980s it has become a dominant political and economic discourse in western nation states (Olssen and Peters, 2005). It is often seen as a theory of political economic practices, arguing that human well-being “can best be advanced by liberating individual entrepreneurial freedoms and skills within an institutional framework characterized by strong private property rights, free markets and free trade” (Longazel and Fleury-Steiner, 2013, p. 371, quoting Harvey). To neoliberalists, the role of government is to provide the environment and institutional practices to enable this to happen. Proponents of neoliberalism present optimal rules and conditions for markets to thrive including deregulation, privatization, diffusion or elimination of social protection, damaging labour unions and opening flows of international goods and capital markets.

One particular view of neoliberalism is that it is not only an economic doctrine but also a technology of rule, a “profoundly active way of rationalizing governing and self-governing to optimize … [it is] a new relationship between government and knowledge” (Ong, 2006, p. 3) where governments make programs operable through technical solutions (Rose and Miller, 1992). Miller (1994), for example, argues that accounting enables qualities to be translated into quantities, making the intangible seemingly tangible so that they can be ranked, ordered and compared numerically. Adopting a view of neoliberalism as “government at a distance” (Rose, 1999, p. 49), with numerous indirect calculative technologies, including accounting, we take seriously Ong’s call that neoliberalism be studied “not as a ‘culture’ or ‘structure’ but as a mobile calculative technique” (Ong, 2006, p.13). Neoliberalism expands economic form to all social fields, a process by which neoliberals “attempt to re-define the social sphere as a form of the economic domain” (Lemke, 2001, 197). This rational-economic logic is a justifying principle for limiting government operations: government’s task is to universalize competition and promote market-identified processes for individuals, groups and institutions (Burchell, 1993).

Critical views ofneoliberalism suggest its pervasive drive toward market logics and a mentality of pure-markets-are-best is a dysfunctional “romance” of entrepreneurship and individualism (Fraser, 2010). Notably, “while 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, et al, 2010, p. 774; Judt, 2010). Klein describes neoliberalism’s separation of economics and social impacts as distorting Smith’s morally imbued invisible hand (Klein, 2007). “As Stuart Hall puts it, ‘the very idea of the ‘social’ and the ‘public’ has been liquidated’” (in Sikka, 2006, p. 761). Neoliberalism, believes “ever more fully guaranteed property rights, ever free markets, and ever ‘purer and more perfect’ competition are enough to ensure a just, prosperous, and harmonious society. Unfortunately, the task is more complex” (Piketty, 2014, p. 30). As our investigation into neoliberal immigration corroborates, the social always intervenes to disrupt the relentless extension of market reason into spheres that are unambiguously social.

***Neoliberalism and immigration***

The immigration policies that we explore in this paper should be considered part of wider state apparatus designed to harness and extract life forces according to market principles of efficiency and competitiveness (Walsh, 2011, p. 862; Ong, 2006, p. 4). Under neoliberalism there is an erasure of immigrants as social and moral agents; they are recast as primarily economic agents or commodities whose main purpose is to benefit the economy (Pallitto and Heyman, 2008). By objectifying the immigrant as a commodity, the immigrant is seen to hold resources (skills) that are “limited and separable from their bodies: Seemingly skills can automatically be transformed into labour power and traded like oil” (Goldberg 2012 p. 126). Conceived of this way immigrants are immediately rendered available for economic measurement and manipulation via a range of calculative technologies, including accounting. The ultimate effect of neoliberal immigration practice therefore confounds prior understandings of citizenship. As Ong (2006, p. 6-7) points out:

citizenship elements such as entitlements and benefits are increasingly associated with neoliberal criteria so that mobile individuals who possess human capital or expertise are highly valued … citizens who are judged not to have such tradable competence or potential become devalued and thus vulnerable to exclusionary practices.

Immigration policy under neoliberalism is thus framed as a platform for national competitiveness struggling over resources defined as skills and talent, and illustrative of what Ilcan and Phillips (2010) refer to as “the neoliberal mentality”, an incessant extension of market logic and rules into all spheres of social life (see also Gold, 2005; Li, 1992; Menz, 2009; Shelley, 2007). Brown and Tannock describe it as a “global competition for talent” (2009, p. 381) defining people in terms of potential for profit maximization (see UK Government, 2006; Pottie-Sherman, 2012; Watt et al, 2008). In this manner neoliberalism articulates immigration as satisfying market efficiency doctrines while practices develop into wider state apparatus controlling life (Foucault, 2003). Longazel and Fleury-Steiner (2013) suggest “immigration law and politics under neoliberalism has been characterized by an encour­agement of increased immigration to satisfy economic imperatives on one hand and punitive laws, which, on the other hand, criminalize these very populations” (p. 360). As neoliberal practice ignores the structural realities that immigrants confront, our concern is that constructed panics divert attention from broader structural inequities of neoliberal­ism and normalize neoliberal power relations. Market principles of efficiency and competitiveness obscure that immigration is a complex social problem and a worked-out discourse and practice (see Papademetriou et. al., 2008; Watt et al, 2008).

*Responsibilization and Accounting*

Neoliberalism is a form of governance that, like other liberal modes is “distinguished by trying to work though the freedom or capacities of the governed” (Dean 2010, p. 23). We follow Foucauldian scholars here who conceive of governance not in terms of institutions, or ideologies but as “an eminently practical activity that can be studied at the level of the rationalities, programmers, techniques and subjectivities which underpin it and give it form and effect” (Walters 2012, p. 2). Accounting numbers create and constrain subjectivity in their capacity to “produce certain forms of visibility and transparency … [and by] linking decisions to the supposedly impersonal logic of quantification rather than to subjective judgement, accounting numbers configure persons, domains and actions as objective and comparable. This in turn renders them governable" (Mennicken and Miller, 2014, p. 25).”

We focus on one specific rationality of neoliberal governance namely *responsibilization*  - a “process whereby societal actors are encouraged or compelled to acknowledge and assume a pro-active or reflexive moral capacity to govern their own risks” (Webb 2011, p. 3). It is with this aspect of neoliberal governance that we see a particular relationship to accounting. As Shamir (2008) indicates, *responsibilization* involves two tendencies. Firstly it involves the economizing of the social. Here one observes the state and a wide variety of non-state institutions being “transfigured to act as if embedded in a competitive environment where the laws of economics reign” (p.1). Secondly, it involves the moralizing of the market - a process by which “commercial enterprises increasingly perform tasks that were once considered to reside within the civic domain of moral entrepreneurship and political domain of the caring welfare state” (Shamir, 2008, p. 2). Thus *responsibilization* is associated with the rise of non-state actors taking on the activities of the state. It is precisely the emergence of these non-state actors taking on state-like functions which gives way to the reification of accounting in neoliberalist times for as Dean (2010, p.193) observes the contracting out of these functions to these various agencies must be accompanied by systems designed to monitor, measure and render calculable their performance. Accounting is employed by the state to define, operationalize and clarify qualities and behaviours considered ideal by the state. The *responsibilized* are therefore given a steer as to what is expected of them. Auditing is then used to ensure that the accounting-defined qualities and behaviours are realised. Through audits and inspections the state assesses whether the responsibilized agents are performing as required.

We follow a well-established line of accounting research which views accounting and calculative technologies as major components in the arsenal of neoliberal governmentality (Armstrong, 2002; Catchpowle et. al., 2004; Chwastiak and Lehman, 2008; Cooper and Neu, 2006; Everett, 2003; Neu et. al., 2006). We also take cue from many before us who suggest that accounting be viewed broadly. Ezzamel and Hoskin (2002, p. 333) point out that once an item is named and counted, it becomes accounting, whilst Broadbent and Laughlin (2013) observe that accounting alters when governments regulate towards societal goals (i.e. governing at a distance), and multiple information flows are utilized. In their view, accounting expands to practices and expressions of accounting logic and accountability systems (see Broadbent and Laughlin, 2013).

At the individual level *responsibilization “*reconfigures roles and identities so as to mobilize designated actors actively to undertake and perform self-governing tasks” (Shamir, 2008, p. 8), thus individuals as social agents are made responsible to govern themselves (Ilcan and Phillips, 2010). It is a process by which the neoliberal subject is created, and by internalizing the principles of market logic they deploy it to measure themselves, their activities, and other social actors and constituencies (Ilcan and Phillips, 2010). Accounting contributes by offering techniques for individuals to measure themselves against the qualities considered ideal by the state. Individual responsibilization transforms incoming immigrants into ideal neoliberal citizens viewing themselves as “self-sufficient market actors who provide for their needs and those of their families” (Brown, 2005, p. 42). Walsh (2011) has shown that market-based technologies of evaluation currently used by neoliberal immigration regimes privilege candidates most likely to exhibit the neoliberal ideals of flexibility, cosmopolitanism, individualism and entrepreneurialism. Thus the system is already biased toward selecting immigrants already normalizing the principles of market logic and rationality. Market rationality is further reinforced by a system which “rewards individuals and institutions who enact the vision” (Brown, 2005, p. 39-40, Brodie, 2007, p. 100), converting the incoming immigrant into a citizen “who is disciplined, productive, industrious and acts as an ‘entrepreneur of him or herself’ by continuously investing in and enhancing their ‘human capital’” (Walsh, 2011, p. 872). The Canadian point-based system discussed later is particularly illustrative of this form of *accounting* for individual responsibilization.

Responsibilization also transfers the execution of immigration policy from state authorities to agencies, as is illustrated in the US and UK cases. Corporations and universities, working on behalf of the state, are actively enrolled in the work of immigration control, surveillance, and identification of risk. As organizations and people are made responsible for activities, new forms of auditing and monitoring are developed to manage the changes in risk that responsibilization introduces. With the aid of accounting and audit technologies, neoliberal government becomes governance (Rose and Miller, 1992).

It is notable that responsibilization within neoliberalism involves less a retreat from governmental intervention than a re-inscription of the techniques of expertise. Among these are discourses of best practices, expert systems, and cost-benefits which provide the framework within which individuals, groups and agencies are given responsibility and autonomy to act, to monitor activity, and align with the state (Leitner et al 2008; Andrew and Cahill, 2009; Olssen and Peters, 2005). A significant inversion starts to take place in that “the very same moral agency that governance assumes in relations to individuals and civic groups applies, by the very same logic, to market entities as well, the effect being that of expecting market entities to assume socio-moral obligations” (Shamir, 2008, p. 9). When corporations and other organisations are put on a par with governments, accounting and accountability schemes further the ideological ends of dissolving the distinction between the economy and society.

***Accounting as discourse and counter immigrant accounts***

Under neoliberalism immigration policies attempt to turn people on and off “like a tap”, using accounting logics such as points based systems to select and reject them. But immigration is a social process and numerous alternative accounts and discourses portray immigration. De Haas (2011) advocates that immigrants are not data, but human, imbued with vitality. “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” (De Haas, 2011, p.17). Similarly Lawson (2000) suggests engaging immigrants’ experiences in their own stories so we are able to “question dominant narratives of neoliberal development …[and] … to take seriously the idea that questions about mobility only take on meaning in particular political-economic contexts which have produced those migrations and discourses” (p. 173). Migrant stories provide “a rich account of the social and cultural costs of neoliberal development, revealing how peoples’ experiences are framed by systematic processes of privilege and discrimination” (p. 174; see also Schweiker, 1993; Orbuch, 1997). These accounts allow us to more fully comprehend, recognize and value events and reflect upon them within historical milieus.

In addition to illustrating accounting’s contribution to neoliberalism’s responsibilization strategies we are concerned with accounting practices not conforming to only market logics. Following a long tradition in critical accounting research -- giving voice to the marginalized -- it is useful to note that narrative accounts provide testimony of life that are transformational in viewing immigration discourse as a contested terrain. Such narratives, illuminating the limits of neoliberal market logic, defy neoliberal discourse and reveal social impacts (see e.g. Chwastiak, 2013; Cooper, 2001; Haynes and Murray, 2013; Kim, 2008; Kirkham and Loft, 2001; Komori, 2008; Lehman, 2012; Shearer and Arringtion, 1993). Our framing recognizes that accounting is not a passive data provider but a contributor to ideological persuasion. Much in the critical accounting research illustrates accounting’s myths and myopia, exploring different ways of knowing, and challenging conventional accounting and neoliberalist ideas.

**Section 3:** **Accounting, Responsibilization, and Neoliberalism: Three Cases**

In this section we introduce three cases from the US, the UK and Canada. The use of these three countries is predicated on a number of observations. First, our analysis is currently confined to what is referred to as highly industrially advanced-capitalist countries where a particular stage of neoliberalism has evolved. Given that neoliberalism is an encompassing philosophy, reifying the market and holding it as a core institution of society, our intent is to illustrate countries in a similar “stage” of neoliberal rule. As an encompassing ideology, neoliberalism may in fact compress varieties of capitalism within a particular juncture. Second, and relatedly, we are selecting three countries to compare the parallel processes of accounting enacting and generating responsibilization devices. Thus our choice of three “different” immigration case studies, from three similar neoliberal countries, allows examination of the accounting-neoliberal-responsibilization nexus. The cohesiveness emerges because neoliberalism renders them quite similar for our purposes -- leveling out differences. The US, the UK and Canada are “similar enough” regarding neoliberal ideology, practice, and stage. Third, our core concern is to exemplify the various ways accounting facilitates the neoliberal project, in particular responsibilization as a connecting concept in the three cases.

In what follows we illustrate the enrollment of auditing and accounting in ensuring that an aspect of social life –immigration -- is conducted in accordance with the logic of neoliberal-responsibilization rule. These practices cannot be represented in traditional positivist mappings or concrete one-to-one applications; they are nuanced applications and, as underdeveloped in the critical accounting literature, they form the genesis for future explorations. In providing "counter-accounts" we see part of the struggle against the neoliberal ideal of *homo-economicus.* Through counter accounts we aim to produce new knowledge as well as introduce a moral and ethical dimension to the rendering of accounts. Recognizing that the neoliberal project is never absolute and is always unfinished contributes to the inevitable ambiguities and nuances in presenting neoliberal patterns. There is never one aim defining neoliberalism, rather as Hall et. al. (1978) point out discourses, regressive economic policies, and social structuring of neoliberalism are complex. We do not intend in this work to explain the full range of neoliberalist contradictions or rationales. In the cases to follow we illustrate that accounting does not deliver the "true nature” of what prevails and as Castles (2004) reminds us:

Migrants are not just isolated individuals who react to market stimuli and bureaucratic rules, but social beings who seek to achieve better outcomes for themselves, their families and their communities through actively shaping the migratory process (Castles, 2004, p. 209).

**3.1: US Responsibilization and Enforcement: Latino/a Immigrants**

Accounting’s role in neoliberal responsibilization in US immigration includes three forms of practices illustrated in this section. Consistent with our conceptual development, this includes (1) audits functioning to diffuse state governance to business responsibility; (2) audits infiltrating discourse and self-surveillance by the Latino population; and (3) accountability reports permeating the neoliberal-responsibilization nexus so that Latinas, perceived as “the other”, are ostracized. We first illustrate how responsibilization is extended to employer governance with US Form I-9. Employers are required to document employee’s eligibility in Form I-9, which is subsequently audited by US Immigration and Customs Enforcement (ICE). The second section illustrates the fraught nature of auditing technologies related to individual responsibilization when racism is manifest in creating governable and commodified persons. Third, audits and accounting data become synonymous with fear -- a punishment spectacle demonizing immigrants and working in tandem with responsibilization to reinforce neoliberal­ism governance (Longazel and Fleury-Steiner, 2013). These practices have insidious impacts particularly on Hispanic women illustrated with counter accounts and immigrant narratives.

*Responsibilization: Auditing Matters for Business*

US Federal I-9 audit form is particularly ubiquitous in US immigration strategy, requiring every employer to verify the identity and employment and thereby account for the eligibility of employees. Form I-9 is then audited by the Federal Government to corroborate the employer’s report. These two tiers of auditing create a quasi-privatized sphere for immigration governance that transfer power and control to employers.

Form I-9 became integral to the Immigration Reform and Control Act (IRCA) of 1986, intended to quell the flow of immigrants from Southern borders (particularly the Latino population), implementing penalty provisions on employers (Okcabol, 2002; Sklar and Folinsky, 1991). In this manner, neoliberal governance became embedded in audits as a responsibility project: scrutinizing legality, sifting through entitled workers, levying fines for failing to properly audit, hire, or report[[3]](#footnote-3). Yet as Garland (1996) observes, one should not underestimate the difficulties involved in making responsibilization strategies work, and governance under IRCA was a very mixed state of affairs for a quasi-state regime, with limited IRCA achievement. IRCA auditing did not halt the flow of immigrants, Latinos comprising the majority (United States Government Accountability Office, 2005; Gomez and Ewing, 2006)[[4]](#footnote-4). Among the failures cited with IRCA governance were lack of effective systems for verifying work legality and employer sanctions were weakly enforced (Gomez and Ewing, 2006).

The September 11, 2001 attacks in the US dramatically shifted regulation, ushering in a new wave of perceived threats and the origin of the Department of Homeland Security (DHS)[[5]](#footnote-5). Immigration rhetoric transitioned to increasingly fear-based response tactics, while pressure from economic crises intensified immigrant reproach and antagonism (e.g., the stock market downturn of 2002 in the US, Canada, Asia, and Europe, and the 2008 global economic recession). The period distinguished itself with recalcitrant political posturing on immigration policy and collapsing failures to reach any significant or comprehensive reform. The substantial change in enforcement practice is evident in a doubling of cases between 2008 and 2010 alone[[6]](#footnote-6).

Governance by audits became operationally effective as a responsibilization resource. While previous US administrations utilized “immigration raids” at factories and farms employing primarily Latinos, the approach became “a quieter enforcement strategy: sending federal agents to scour companies’ records for illegal immigrant workers … *Auditing is ‘a far more effective enforcement tool,*’ said Mike Gempler, executive director of the Washington Growers League” (Maurer, 2010, emphasis added). Governance by audit reach can be totalizing: in an audit, “Instead of hundreds of agents going after one company, now one agent can go after hundreds of companies … And there is no drama, no trauma, no families being torn apart, no handcuffs” (Maurer, 2010).

Yet responsibilization of the employer is not straightforward adjudication and federal surveillance of employers continued, with audit reports by ICE becoming new forms of rhetoric over immigration control with an ethical façade. ICE asserts employers *“*must understand that the integrity of their employment records is just as important to the federal government as the integrity of their tax files or banking records” (US Immigration and Customs Enforcement 2014(b)). Appealing to the state’s ethical obligation and higher moral ground, inequitable compensation by employers is admonished, noting “the federal government can avoid working with businesses that employ an illegal workforce and unscrupulously undercut their competitors to gain an unfair market advantage" (U.S. Immigration and Customs Enforcement 2014(b)).

As the IRCA failed to quell the tide of Latino immigration, the minutia of responsibilization evolved, allowing local law enforcement to perform immigration functions (known as Section 287(g) of the Immigration and Nationality Act). Immigrant rights advocates in the Latino community (and some law enforcement organizations) cited flagrant discriminatory and abusive practices during implementation of these policies (Rodríguez et. al., 2010).Confirming Garland’s assertion that within responsibilization strategies, “government’s primary concern is to devolve responsibility for crime prevention on to agencies, organizations and individuals which are quite outside the state and to persuade them to act appropriately” (Garland, 1996, p. 453).

Political pressure, given the limits of employer verifications, arguably motivated the turn to section 287(g), expanding local control and policing. In the “realm of immigration… responsibilization programs... enable the state to reassert its sovereignty and create powerful public spectacles of ‘winning’ the war against ‘illegals’ in an era where borders are increasingly porous” (Longazel and Fleury-Steiner, 2013, p. 362). Local enforcement spectacles, emerging when federal authority and employer vigilance failed, was a diffusion of responsibilization with particular implications, creating “the other” in the US Latino case, to which we turn next.

*Responsible Individuals: Audits Matter*

Our perspective is that auditing is among the various neoliberal devices of responsibilization making Latino immigration visible. Responsibilization transpires when immigrants are transformed into neoliberal citizens viewing themselves as independent market actors (Brown 2005). In the US, racial identification is a component part in calculating the ideal market citizen, with Latino identity circumspect. The Latino population is extremely mindful that audits of businesses include racial profiling and that audits are a monitoring mechanism with subjectivities and discriminatory impacts[[7]](#footnote-7). An essential character of being – ethnicity – is transformed into a commodity with acceptable and non-acceptable market value. Inferring one is less than ideal, or a “criminal-illegal immigrant” from appearance eradicates personhood and the potential to be a market-place participant. People are devalued, personhood is erased, character is distorted, and responsibilization destroys the potential for citizenship and work (De Haas, 2011; Ong, 2010).

Escalating audits and increasing numbers of deportations internalize fear widely, including Latino workers who are in fact legally documented. Recent reports conclude that 45% of deportations were people who “committed no crime” (Dade, 2012). A further undermining is the 2010 regulation implemented in Arizona (SB 1070), expected as a model to proliferate elsewhere. The majority of those affected are Latinos (Nintzel, 2013), with SB 1070 functioning as surveillance: to identify, prosecute and deport immigrants. Failure to carry immigration documents is a crime (hence also called a “show me your papers” law), allowing broad police intervention[[8]](#footnote-8). These confirm Shamir’s insight: under neoliberalism responsibilization is a “call for action; an interpellation which constructs and assumes a moral agency and certain dispositions to social action that necessarily follow” (Shamir, 2008, p. 5). Thus individuals and communities -- aware of employer audits, surveillance, and police enforcement – are indirectly galvanized by the state, “activating communities, creating active citizens, help for self-help” (Garland, 1996, p. 453). The Latino population knows random audits of businesses take place for undocumented immigrants, targeting ethnic stores (Valdes, 2012). As one of many examples, Pro-Market officials stated “The adverse, negative, and chilling effect of the perception in the State of Arizona towards immigrants and Hispanics, including the passage of SB 1070″ law, contributed to the chain’s financial problems, and ultimate filing for bankruptcy (Stech, 2013).[[9]](#footnote-9)

*Two-reinforcing discourses: responsibilization and punishment spectacles*

Accounting contributes to making fear visible, as an integral component in responsibilization strategies. The Federal I-9 Form, Section 287(g) of the INA and Arizona’s SB1070 are part and parcel of a wide sweep of control, illustrative of accounting and auditing leading to policing and an attempt at promoting the spectacle of fear when policies fail. Neoliberalism has been explained as governance techniques and discourses justifying disciplinary control and surveillance of ‘risky’ populations (Monahan, 2009, p. 156). This two-pointed discourse of (1) responsibilization and (2) symbolic enforcement -- known as a punishment spectacle in demonizing immigrants -- is part of this nexus and research shows this work in tandem reinforcing neoliberalism (Garland, 1996; Longazel and Fleury-Steiner, 2013).

By constructing fear toward Hispanics as scapegoats and away from the broader structural inequities of neoliberal­ism, the state demonstrates a willingness to punish ‘undesirable’ populations, constructing concern and panic regarding these “others” (Monahan, 2009, p. 157). Under a banner of factual knowledge and technical asocial expertise, audits take on power, manifesting fear, discipline and punishment.[[10]](#footnote-10) In 2009 the US Government Accountability Office released a report confirming racial profiling and brazen negligence regarding Latinos in 29 Memorandum of Agreements[[11]](#footnote-11). Regulators may express concerns with effective enforcements, but it is accounting practice enabling such ideas to be operationalized and made real, visible and calculable such that “accounting creates a facticity that appears objective and unchallengeable, beyond the fray of politics or mere opinion” (Miller and Power, 2013, p. 559).

As accounting practice participated in the symbolism of the spectacle of fear, creating a reality of otherness for immigrants, and a particular form of control, Latinas were aware of being demonized and as society acted out fears and resentments, they became targeted.

*Latina migrants: audits matter in spectacles of fear: Their counter accounts*

While historically the majority of immigrants to the US were men, women have made up a growing proportion of new legal immigrants, growing to 55 percent by 2009, with the largest group from Mexico (26.7 percent). Recognizing that the interests and concerns of low-income Latina migrants are marginalized in public policy debates and discussions, the Institute of Women’s Policy Research (IWPR)[[12]](#footnote-12) implemented a two-year study 2009-2010 spanning 300 organizations and a total of 460 interviews to analyze and document their challenges (Hass et. al., 2011, p. 6[[13]](#footnote-13)). A selection of these interviews forms our narrative of counter-accounts, illustrating the socio-moral impact of imposing new forms of auditing.

Confirming the intensifying distrust by Latinas of local policies due to 287(g) “Created with the ostensible goal of facilitating the arrest of dangerous criminals… service providers contend … it has been used to target undocumented immigrants who have not committed serious crimes… ‘People are terrified. … [There is] more violence against these women and fewer reports…they just wouldn’t go the police right now because we have 287(g)’” (Hass et. al., 2011, p. 30). Based on thousands of calls to a hotline, Hispanics, including legal residents were repeatedly stopped by police on flimsy pretexts and, in some cases, subjected to prolonged roadside detentions.

Exacerbating the reduced possibilities for employment and quality of life, immigration enforcement practices affect Latinas who are documented as well as undocumented immigrants. “It’s just the fear of being put on the spot … that produces a huge sense of fear” (Hass, et. al. 2011, p. 34). For women in the IWPR study, “When speaking of immigration enforcement, respondents described not only the implementation of 287 (g) agreements but also raids and arrests that take place in neighborhoods, workplaces, homes and other locations where Latino/a immigrants congregate” (Hass et. al., 2011, p. 36). “There’s been a lot of racial profiling… After mass, the police will sit outside of our church and wait for us to go home and then they’ll pull us over…It’s insane” (Hass et. al., 2011, p, 37).

Integral to well-being of women, men and children is security from fear (Chang, 2008; Collins, 2009; Jaggar, 2002; Nussbaum, 2000; Penn and Massino 2009) yet threats or violence at work, in their neighborhood, or in the home is a daily reality for Latina immigrants. Respondents pointed out that mistrust, especially through programs such as 287 (g), reverberates in all safety concerns. “If you’re in a situation like that and you don’t have a car, you don’t have money and education, you’re not going to come to anybody and be like ‘Hey, I’m in a domestic violence situation’… they’re terrified of getting out, and sometimes staying can be the only way for them to survive” (Hass et. al., 2011, p. 31). The impacts of intimidation are real, one women asserted, “So many hateful things are being said about immigrants in the public… perpetrators know that and they say things like ‘no one wants you here, you know? Look around you, no one wants you here. So who are you going to tell?’” (Hass et. al, 2011, pp. 29 - 30).

Children fear their own removal or the removal of their parents. One pastor remarked, “We used to pick children up to participate in choir… there was a [car] accident … [with] sirens and the children threw themselves to the floor. ‘The police have come, the police! They’re taking us to prison and we will be deported’. Children live with the fear of deportation. It’s very severe, it’s very severe” (Hass et. al., 2011, p. 38).



As governmentality writers have shown, “governing the soul” couples subjectivity and calculability. We identify the mediating practice of accounting: linking aspirations and the decisive role of accounting in determining the failure of immigration policies. Accounting is a “subjectivizing practice par excellence … it subjects individuals to control or regulation by another” (Miller and Power, 2013 p. 557) while hostility to immigrants unfolds. The expansion of auditing and the 287 (g) programs create a spectacle of law enforcement in order to demonstrate power. When understood as a form of neoliberal governance, such posturing problem­atically oversimplifies the social-in-immigration and effectively enables the continued exploitation of marginalized immigrant populations such as Latinas. Thus while the state continually backs away from its crime control role vis-à-vis a criminology of the self, “it simultaneously flexes its metaphorical muscle via a punishment spectacle … as it carries out a criminology of the other” (Longazel and Fleury-Steiner, 2013, p. 361). This US case illustrates how responsibilization, developed and enforced through audits, leads to fear for the Latino/a populace. We turn next to how responsibilization manifests in an example from UK.

The spectacle of fear and accounting’s spatially varying calculative practice, allowing accounting to act on a process and persons is operationalized in the Latina immigrant nexus.

**3.2: UK: Responsibilization in a university setting**

Neoliberalism, as we argued earlier, has become pervasive in all areas of social life, including university education where the market mentality was previously less prevalent (Shamir, 2008; Olssen and Peters, 2005). Through extending a market mentality perspective, neoliberalism views education as investment in human capital, aimed at improving individual value, enhancing individual rewards, and increasing national competitiveness (Bolsmann and Miller, 2008). All aspects of education provision have been influenced as states have sought to employ policies, including immigration policies, to facilitate the development of the knowledge economy through the education of its citizens, the education of international students and the management of their educational institutions (Brown and Tannock, 2009; Aspromourgos, 2012; Deem, 1998; Olssen and Peters, 2005; Parker, 2002, 2013). Governance practices, including audits, inspections, and research and teaching assessments are employed to determine and verify adherence to policy aims. As we describe below with respect to immigration control, universities are enrolled in responsibilizationwhere they are activated to monitor the movements of international students. Amongst other things, universities are expected to contribute to the national economies by competing and recruiting globally for international students (Bolsmann and Miller, 2008; Marginson, 2006). International students stand in an unusual situation because during their period of study they contribute significant amounts to the income of their institutions (and the national economy), and on completion of their programmes may contribute their skills to the knowledge economy. Figures vary, but Universities UK estimated that the impact of non-European Union students studying in the UK in 2011/12 was £13.9bn (Kelly, McNicoll and White, 2014).

In what follows we present immigration policies employed by the UK government that contribute to the construction of university responsibilization. We show how through accounting, audit and accountability systems universities are enrolled in processes of monitoring student immigrants. This creates an uneasy alliance between universities and the state. But as enforcement and punishment prevail, students provide counter accounts – their perspective of the lack of integrity in the processes.

*International students and individual responsibilization: ideal neoliberal subjects*

In the UK, the Labour Government (1997 to 2010) introduced “managed migration” based on a points based system to facilitate the selection of migrants fitting the neoliberalist ideal. The government’s immigration policy was to allow the admission into the UK of those immigrants with skills to contribute to the economy of the UK, the so called “brightest and best talents”. Two policy documents, “Controlling our borders: making migration work for Britain” (UK Government, 2005 Cm 6472) and “A points-based system: making migration work for Britain” (UK Government, 2006, Cm 6741) illustrated the neoliberal economic focus on immigration and also specified how the selection of these individuals would be managed. For example the goals of managed migration were to:

“…be focused primarily on bringing in migrants who are highly skilled or to do key jobs that cannot be filled from the domestic labour force ... (UK Government, 2006, Cm 6741, p.1, paragraph 7).

Importantly, universities in the UK would be expected to contribute to the achievement of the managed migration policy. This desire to responsibilize universities is apparent in paragraph 8 of Cm 6741where economic language (“benefits”) and also responsibilities (“work with government”) were joined to establish the neoliberal governance approach:

“Those who benefit from migration, employers and educational institutions, should work with Government to ensure this is the case” (UK Government, 2006, Cm 6741, p. 1, paragraph 8).

The UK Government in Cm 6741 further introduced a points-based system[[14]](#footnote-14) to help monitor the eligibility of international students to study in the UK. The points- based system was aimed at making visa decisions for students more transparent and objective.

“Each student, before making an application, will be able to self-assess against a set of published criteria to see whether they will have sufficient points to be granted leave to enter or remain in the UK” (UK Government, 2006, Cm 6741, p. 31, paragraph 125).

The point-based system also included a greater role for education providers to act as sponsors vouching for students accepted on programme, because there was a fear that those not meeting the criteria would attempt to enter the UK illegally, and that international students would not leave the country on completion of their programmes of study. For example Cm6741 in paragraph 11 stated the following:

“As things stand, a student can gain entry clearance on the basis of an offer letter from a university or college, but, providing that he or she is actually studying in the UK, there is no requirement that the student should actually attend the institution on the basis of whose offer the entry clearance was granted. The current system is not clear about the **responsibilities** of those who seek to bring migrants to the UK, which limits the effectiveness of the existing compliance management regime” (UK Government, 2006, Cm 6741, p. 8, paragraph 11, emphasis added).

Educational institutions could potentially become a “backdoor route” for permanent residence to non-bona fide students (Wiseman and Davies, 2013, page 3) thereby increasing the volume of undocumented migrants. Consequently, in 2010, when the new Government introduced a policy of reducing the numbers of immigrants it sought to ensure all international students were bona fide students, so as to reduce the risk of illegal immigration through education. Students wishing to study in the UK are only eligible to do so if an education institution with a license to sponsor students supports them. Through this process the responsibilization of universities for immigration control was established.

*University as non-state agent: Accounting reports, audits and internal controls as tools of responsibilization*

Universities are responsibilized to help limit the number of non bona fide international students by identifying those students not attending classes. They are accountable to the UK Border Agency (UKBA) and are required to provide information about admissions of students, their presence on courses, as well as their absences and withdrawals. An initial sponsorship license fee and an individual fee per student accepted on to a course are paid by the university to the state. Sponsorship of each student is evidenced by the “Confirmation of Acceptance for Study” (CAS) which records the student entering the system, allowing them to apply for a Tier 4 student visa. The CAS makes the university responsible for the student; it is a virtual document that costs the university£14 per student. Sponsors are required to keep records of the student’s contact details (UK residential address, telephone numbers) and biometric (immigration) details of students. This includes details about the length of period for which the student has permission to stay in the UK. They are also required to keep a record of previous examination certificates and references checked prior to accepting the students on programmes of study. Furthermore sponsors are required to record details of students’ attendance levels and academic progress and report details of any change in student circumstances.

Unless stated otherwise, you must report the following information to us within 10 working days using the sponsor management system. It tells us about students who do not attend, do not comply with our requirements, change their circumstances, or disappear. We use the information to take enforcement action against them when necessary (UK Border Agency, 2012, p. 52, paragraph, 506).

This collection of data about the attendance of international students is akin to the “child accounting” techniques illustrated by Walker (2010). Through the collection of these details, universities are engaged in accounting (counting and reporting) for student migrants. Furthermore, Walker (2010) argues that the keeping of registers of attendance and the monitoring of student attendance and performance are instruments of surveillance and discipline (Walker, 2010, page 633). Universities similarly are employing instruments of surveillance as part of their organisational internal control systems.[[15]](#footnote-15)

The sponsorship system, supposedly, is one of sharing responsibility for managing and monitoring and puts into practice a key immigration goal: “those who benefit most directly from migration (employers, education providers or other bodies that bring in migrants) [must] help to prevent the system being abused” (UK Border Agency, 2012, page 3, paragraph 20). Whilst the sponsorship system is aimed at encouraging universities to become responsible for aspects of immigration monitoring, it also made them accountable to the government for reporting on international student numbers. Both the responsibility and accountability could help government to manage any risks associated with student migration (Shamir, 2008). It is supported by rewards and penalties. Where education providers take the sponsorship responsibilities seriously, they may gain a Highly Trusted Status form of sponsorship which is only given to those universities with a proven track record in recruiting “genuine” international students who comply with immigration rules while they are in the UK. The UKBA monitors the performance of sponsors, by way of inspections and audits. Limits may be set on the number of students who can be sponsored, and inspections and audits need not be prearranged but can be undertaken without notice and there are penalties for non-compliance. The expectation is that the university will act as surveillance on the students and the UKBA will also act as surveillance on the university. Paragraph 29 of the guidance for Tier 4 sponsors clearly gives evidence of the coercive nature of the controls on sponsorship when it states:

If we consider that you have not been complying with your duties, have been dishonest in your dealings with us or you are a threat to immigration control in some other way, we will take action against you (UK Border Agency, 2012, p. 4, paragraph 29).

In the Government’s desire to manage the risk of non bona fide students entering the system, accounting technologies (counting), accountability systems (reporting) and audit practices are used to facilitate responsibilization. Whilst accounting and audit technologies are being geared towards giving substance to the validity of the original decision to allow any student to be granted a CAS in the first place, they were also being used to coercively control universities and, potentially, also to criminalize students. Since the neoliberal agenda must succeed at all costs (Merino et. al., 2010) draconian steps are taken to achieve the desired effects, such as penalizing responsibilized agents, if they fail to manage risks. Where a university does not achieve the duties set by the government, drastic consequences follow as happened in the London Metropolitan University in August 2012.

*Failing responsibilization: the spectacle of punishment*

On 26 August 2012, one of the largest universities in the UK responsible for teaching 27000 students, London Metropolitan University, had its right to sponsor students from outside the European Union revoked by the UKBA. 3000 international students who were studying in the university were given 60 days to find another university or be deported. The university lost its Highly Trusted Status after an audit had found several weaknesses.

UK Border Agency inspectors reportedly concluded that students were "continuing to study at [London Met] without valid leave [visas] despite the university having reassured us that this issue had been rectified". They also reportedly found that the university had failed to report students who had secured study visas but had not turned up for courses, and that there were shortcomings in the testing of English language skills and the keeping of records (Grove, 2012).

The UKBA argued that there were significant weaknesses in the keeping of records (i.e. the accounting for students) and for the monitoring students (i.e. the internal controls). The Minister for immigration stated that these were significant systemic failings that had been highlighted by earlier audits and could not be allowed to continue. The audit of internal controls or self –checking arrangements of the responsibilized organisation, is a key tool employed in neoliberal governance to ensure regulatory compliance (Power, 2000).

In response, the university's vice-chancellor warned that the decision to revoke its sponsorship license would create a £30m loss in the University’s finances (Meikles, 2012). As argued, neoliberalism encourages an economic /market mentality to dominate all discourses and the vice chancellor sought to provide an economic rationalization of the risks of not allowing London Metropolitan University to recruit international students. The reputational and financial risks to the whole Higher Education sector as a result of the London Metropolitan situation have been prominent in the debates, further signaling the dominance of the economic mentality rather than a focus on the plight of students. For example Sir Christopher Snowden, vice-chancellor of the University of Surrey and vice-president of Universities UK, said:

“The London Met situation is very serious, not only for that university, but for the whole UK sector as it could send a very negative message overseas. This situation could be interpreted very adversely by international students, their sponsoring organisations and future potential students considering study in the UK. UK universities contribute over £8 billion to the UK economy through their education of international students and this type of incident certainly threatens that important contribution to the economy” (quoted in Grove, 2012).

The problems faced by this university raised the spectre of who is the migrant and whether international students should be included in migration numbers. Several university vice chancellors have requested that international students be removed from the official migration figures (not surprising since many are highly dependent on fee income from international students), arguing, “the government is using [student] visa policy to help meet its target of cutting net migration by hundreds of thousands” (Morgan and Baker, 2012). Some politicians on the other hand argue that international student numbers are wrapped up with the issue of undocumented migrants and therefore should be monitored and included in the government’s overall net migration figures because it is through this monitoring that the government aims to reduce risk of the so called “abuse” in student visa and immigration processes. For example, the Secretary for Home Affairs, the department responsible for immigration policy, claims that “Many colleges were selling not an education but immigration” (Grubel, 2012). As Aliverti suggests increasing neoliberalism in social policies have increased the ‘role of criminalization as a mechanism of social ordering’. (Aliverti, 2012, page 420). Students and colleges risk being criminalized through immigration policies aimed at eradicating “abuses” in the system whether these abuses are present or not.

While the neoliberal economic agenda was driving immigration policy practices, what was missing in these debates were the personal aspirations and ambitions of the students whose lives were being discussed in terms of economic and immigration policies. As Paisey and Paisey (2006) suggest, the failure of neoliberalism is its failure to recognise the social consequences of economic decisions. “The human cost, in terms of stress, and the effect on families, is not taken into the equation, or at least not until it begins to affect the bottom line” (Paisey and Paisey, 2006, page 775). Counter accounts reveal the contradictions and tensions inherent in neoliberal policy and render visible the human side of immigration that is silenced by neoliberal discourse offering a way of seeing the alternative (Gallhofer et al, 2006; Sikka, 2006), to which we now turn.

*Counter accounting: the personal stories from the London Metropolitan students*

Donna, from Hong Kong, who is in the third year of an international relations course at the university, said: “I just sat here in shock.” She laments, “I've already paid £16,000 in fees and was preparing to pay £8,000 for this year's fees. I don't want to leave” (Meikles, 2012).

There is little doubt that the international students are the victims of the decision to revoke LMU’s licence. Personal financial stories from the students’ perspective are often hidden in the public organisational and societal level debates. Donna’s story above draws attention to the extent of financial investment involved. In many cases, however, these stories tell of the sacrifices that have been made to pursue dreams of a British education.

Daniel from Brazil also describes personal sacrifices and broken dreams. In his blog he suggests that the British government “does not care”.

When I applied to London Met I hoped for a quality learning experience and great tutors. I looked forward to living in an amazing city like London... Clearly UKBA found some illegal cases in the sample it took from London Met, but there are also plenty of legitimate students who came here to pursue their dream. My friends and classmates are devastated by the news, their families are shocked. I gave up a lot so that I could come here – I sold my apartment and took a two-year sabbatical (Meikles, 2012).

Thus although the government discusses students as having ulterior motives for studying in the UK, here we have an example of a student pursuing educational goals with a clear desire to return home. Daniel draws attention to the significant volume of legitimate students who, arguably, should not be included in the “undocumented migrants” group, but who rather are temporary migrants. The instrument of the regulatory audit system created by the UKBA seemed to consider all students as abusers of the system unless their university confirmed otherwise leading to despair amongst the legitimate students. The threat of deportation was one which could have far reaching consequences for students, their friends and their family as exemplified by Dean’s story.

In a video created by the London Metropolitan University Students Union, Dean explained how he joined LMU in September 2011, after his parents had paid fees of £15700. He commented, “My parents worked ‘tooth and nail’ for me to get a quality education. They even had to sell property”. When the news broke about the revocation, his parents heard on the radio, “because we live in a global world… My brother phoned to tell me that my father had a heart attack”. Dean talks about the sleepless nights worrying about finance and the possibility of deportation, and of potential criminalization (Longazel and Fleury-Steiner, 2013).

The social issues, aspirations, and humanity of these students however at the outset were totally ignored. Neoliberalism which arguably focuses on the individual student as a consumer, in this instance did not seem to do this (Paisey and Paisey, 2006). On the contrary the students were “scapegoated” (Longazel and Fleury-Steiner, 2013, page 361) for the failure of a system of control and stood to be criminalized.

**3.3. Responsibilization and the immigrant: the Canadian case**

Whereas in the previous cases we have shown how under neoliberal rule, accounting technologies are implicated in the redistribution of state ‘functions and effects’ (Trouillot, 2003, Walsh, 2014) to non-state actors such as employers and universities, in this section we focus on how accounting technologies are implicated in producing the responsibilized neoliberal immigrant. A number of authors have coined such terms as “market citizenship” (Fudge, 2005), “neo-liberal citizenship” (Stasiulis & Bakan, 2005), and “economic citizenship” (Lister, 1998) to describe the qualitative change in the citizen-state relationship under neoliberalism and have investigated the new sets of assumptions underpinning the relationship. Fudge (2005, p. 645) for example observes under neoliberalism “government responsibility for social welfare of its citizens is being replaced with a new social order in which governments are only responsible for helping citizens to help themselves” and quoting Brodie (1996, p. 131) she suggests that the citizen under neoliberalism “recognizes the limits and liabilities of state provision and embraces her obligation to become more self-reliant”.

Under neoliberalism the citizen becomes responsibilized: taking responsibility for their own risks and that of their families, and fully embracing the neoliberal ideals of individualism, competitiveness, flexibility, cosmopolitanism, and entrepreneurialism (Fudge 2005, Bishop and Boden, 2008; Brodie, 1996; Stasiulis and Bakan; 2005). With an altered set of citizen-state responsibilities taking place under neoliberal rule, immigration selection procedures are not only critical to ensuring that the *right* applicants are accepted –that is those bearing neoliberal mentalities- butimmigrant selection policies themselves become an important mechanism in communicating responsibilization expectations to incoming migrants as well as to the wider citizenry.

In this section therefore we focus on the Canadian points-based system (PBS) - a standardized score card used by Canadian immigration for the selection of unsponsored immigrants. Under the PBS, an immigration applicant is awarded numeric scores called points, on a number of specified attributes, which are then accumulated. Applicants who obtain the required number of points are admitted into Canada on a first come first serve basis. Drawing on the notion that once an item is named and counted, it becomes accounting (Ezzamel and Hoskin, 2002), we consider the PBS a form of immigrant accounting. It is the means by which neoliberalist ideals of what constitutes “the citizen” are brought to bear in the (e)valuation of immigrant applicants so as to assess their suitability for incorporation into the neoliberalist economy.

Our focus on the features of Canada’s PBS illustrates how it became increasingly infused with market based logic in its development and hence more technically driven and programmatic in its operation; how it works to select immigrants who already exhibit neoliberal orientations and mentalities, and finally through a presentation of counter accounts, the contradictions and tension in its operation.

*The Canadian PBS: From a Keynesian tool to an optimizing technology*

By introducing its PBS in 1967, Canada became the first of contemporary neoliberal states to subject aspects of its immigration processes to the discipline of the market[[16]](#footnote-16). Given its calculative nature, the PBS was considered impartial and non-discriminatory and, accompanied with an explicit set of operational guidelines it was touted as “the first major step to limit the discretionary powers of immigration officers” (Green and Green, 1999, p. 431). Under the current PBS, Canada’s skilled labour immigrant applications are graded on the basis of six quantifiable factors –education, language, experience, age, arranged employment and adaptability. As revealed in table 1, the scorecard has been tweaked and honed several times over its life and has included as many as ten quantifiable factors (for the period 1999 to 2001).

Canada’s PBS was not conceived during the period of neoliberal rule and initially remained peripheral within Canada’s wider immigration program (Walsh 2011, p. 865) in part because Canada’s immigration program was still largely orientated towards family and refugee class migrants rather than economic class migrants. Even as a means of selecting economic class migrants, the early PBS was considered a very weak screening mechanism as it did not guarantee that only highly educated applicants were selected (Reitz, 1998, p. 77). Critically though, in its early years, underpinning the PBS was the notion of “absorptive capacity” – which referred to the ability of the economy to provide employment for new immigrants at the prevailing nominal wage (Green and Green, 1999, p. 427).

Underlying this notion is a view of skilled immigrants filling specific occupations for which there is a national shortage thereby posing no threat to Canadian-born in the labour market. As is evident in table 1, in 1967 when the PBS was introduced, labour market factors accounted for 70% of the pass rate required for admission to Canada, reaching to as high as 96% by 1978 [[17]](#footnote-17)17. One could therefore argue that the Keynesian welfare state within which the Canadian PBS was initially conceived, viewed its moral responsibility as one of ensuring that the labour market environment was one in which Canada’s incoming immigrants were almost guaranteed to command at least the minimum wage. Ideas of “competition” and “flexibility” as desirable values for immigrants did not prevail then. They would come later and would warrant further tweaking of the PBS.

**Table 1 here**

*Canadian Points Based System over time*

As the Canadian state shifted from Keynesian economic management towards a neoliberal agenda, the PBS became incrementally more central to the task of immigrant selection. Critically was the policy decision of the late 1980s to increase the flow of economic class immigrants to Canada vis-à-vis those entering via the family class and refugee class (Green and Green, 1999, pp. 434-435). At the same time the state abandoned the concept of absorptive capacity as a basis for setting immigration numbers. This move was reflected in the declining importance of labour market criteria to immigrant selection in the PBS. Further, in a 1998 White Paper, which laid out the Liberal government’s proposal for immigration reform (Citizenship and Immigration Canada (CIC), 1998), the Keynesian-inspired system of using skilled immigration to fill specific labour market niches was highly criticized for being inconsistent with the requirements of the knowledge based economy. Articulating the discourse of neoliberal globalization the Canadian state argued that:

the current selection system is a product of an era when governments aimed to match immigrant skills with specific Canadian labour market shortages. Canada’s selection system for independent immigrant applicants needs to focus on flexible and transferable skills …. The future of a knowledge-based economy such as Canada’s is linked to the strength of its human potential. Canada’s selection system for skilled workers needs a sharper focus to augment the country’s human capital base (CIC, 1998, p. 27, 28).

The emphasis therefore was placed on attracting skilled immigrants who would manifest values consistent with neoliberal citizenship – competition, flexibility, transferability of skills and self-reliance. In order to attract such individuals, the plan was to “build flexibility into the point system” (CIC, 1998, p. 30). Specifically the PBS would be modified to “shift away from the current occupation-based selection model” (CIC, 1998, p. 30), and instead would:

choose skilled workers with sound and transferable skill sets; emphasize education and experience, while retaining language, age, a job offer and personal suitability as selection factors; emphasize flexibility, adaptability, motivation and knowledge of Canada, under personal suitability (CIC, 1998, p. 30).

With these objectives in mind the PBS was further tweaked into becoming an *accounting* score card aimed at valuing and evaluating immigrant applicants on the basis of neoliberal ideals (see Table 1). By privileging certain attributes, the PBS would further transform them into responsible self-sufficient neoliberal subjects. In short as others have observed, Canada’s immigration selection changed from one based on a labour market model to one based on a human capital model (Challinor, 2011; Vineberg, 2008).

*Making the Neoliberal Immigrant: Flexibility, adaptability and transferability of skills*

The first critical change to the PBS was to bias the scoring towards the possession of general rather than specific competencies and skills, rendering them more “flexible, adaptable and capable of translating their human capital into new industries and occupations” (Walsh 2011, p. 865). Therefore in 2001, the points attached to education, experience, and English or French language proficiency was increased, whilst points attached to narrowly defined occupations were eliminated (see Table 2)[[18]](#footnote-18)18. In this way, the PBS was biased towards those immigrants whose skill set allowed them if needed, to work in occupations different though related to their existing occupations. The effect of this “transferability of skills” criteria is borne out by Annisette and Trivedi’s survey data of immigrant Chartered Accountants of India (CAI) which revealed that only 51% of them were working in accounting roles whilst 38 % were working in related occupations such as Consultants, Financial Analysts, and Managers and IT specialists (Annisette and Trivedi, 2010).

Recall as well that the PBS was also modified to attract immigrants who demonstrated attributes of “flexibility and adaptability”. Thus it is attractive to skilled individuals who are willing to traverse the globe pursuing those market opportunities that best remunerate their labour power. Once again Annisette and Trivedi’s survey data is insightful. It reveals that 62% of the Canadian immigrant CAI’s surveyed, had already lived and worked in one or more country (other than India) prior to arriving in Canada. Indeed for some, Canada was their sixth destination (Annisette and Trivedi, 2010). In a later work based on in-depth interviews of a sub set of the survey group, Annisette and Trivedi (2013) reveal a distinct instrumental rationality underlying their choice of Canada as an immigration destination,describing them as individuals who “bore the mentalities of the idealized neoliberal subjects who in their quest for mobility were unbothered by the artificial constructs of national boundaries” (Annisette and Trivedi 2013, p. 21).

**Table 2 (insert here)**

As the PBS has come to better fulfill the role of an optimizing technology for the selection of skilled immigrants, it has become more programmatic and formulistic in its operation. Table 2 reveals that there is very little discretion involved in the allocation of points to each category and every possibility within each category has been identified with its associated score pre-determined. Indeed the tool has become so mechanistic in its application that on several websites (official and unofficial) a would-be immigrant can access a “points calculator” to determine their points value and hence her/his eligibility for Canadian immigration[[19]](#footnote-19)19.

A further indicator of the extent to which the PBS has been become formulistic is by considering the fate of the *personal suitability factor* throughout the life of the PBS. The factor was based on an assessment made by an immigration officer of a person’s likelihood of establishing in Canada, and was largely used by visa officers to maintain a racist bias in selection in the early years of the PBS. In 1967 the factor accounted for 30% of the pass mark required for immigration eligibility. The subjective nature of the *personal suitability factor* meant that it had become quite the focus of legal action and except for 1996 when its value had risen to 27% of the pass mark; there was gradual decline in its importance[[20]](#footnote-20)20. Finally as the PBS aimed at 100% objectivity, the *personal suitability factor* was eliminated. It was replaced by the *adaptability factor[[21]](#footnote-21)21* which itself was redesigned so as to be based on a limited number of objectively measured attributes (see Table 2), thus making the allocation of points in the PBS entirely mechanically driven.

*The failing nature of neoliberal projects and the limits of the calculative*

The Canadian PBS though not falling into the narrow definition of accounting does nonetheless follow the *accounting logic* of classifying/categorizing; measuring/ scoring and aggregating/condensing a prescribed set of individual attributes much in the same way as the construction of a corporate balance sheet involves classifying/categorizing; measuring/ scoring and aggregating/condensing an entity’s financial attributes (Broadbent and Laughlin, 2013). Despite the great amount of store that has been placed in its profoundly calculative nature, as a tool of neoliberal governance it has failed to secure the dream of selecting skilled immigrants in an ‘objective’ and ‘non-discriminatory’ manner. Moreover, the influx of skilled immigrants inspired by it has not propelled the Canadian knowledge-based economy in the manner envisaged.

First of all underpinning the PBS is the privileging of education and skill over any other personal attribute. Whilst it is often believed that exclusion based on education represents moral progress over other forms of exclusion (e.g. gender, race, class) it is often otherwise the case, for education very often serves as a proxy for precisely those other forms of discrimination (Tannock, 2011, p. 1332). For example the gender effects of an exclusionary regime based on education and skill are likely to be huge not only because women in many countries do not have equal access to education, but more critically as well because “skill” itself is a gendered construct (*ibid*). The gender bias inherent in Canada’s PBS is borne out by official data which reveals that 75% of primary applicants within the Skilled Immigrant class were male (Boucher, 2007, p. 390; Tannock, 2011, p. 1336).

Secondly, and more central to this case has been the failure of the neoliberal immigration project to deliver on its promise of selecting “the best and brightest” from around the world and using their skills to catapult Canada’s knowledge based economy. This in the main is because for many of Canada’s skilled immigrants, once they arrive, they discover that their education experience and skills are devalued in the Canadian workplace. Thus in a study of 164,200 immigrants who arrived in the 2000-2001 period Statistics Canada found that 70 per cent had problems entering the labour force (reported in Jimenez, 2003) and rather than being a boon to Canada’s knowledge based economy, Canadian skilled immigrants are repeatedly characterized as a fiscal burden. Grubel and Grady (2012) charge that:

recent immigrants have higher than average levels of unemployment and lower labour force participation rates. They also disproportionately have incomes below the official poverty line. Significantly, these recent immigrants pay income taxes that are only 54 per cent of the national average. Because of their low incomes, they also pay less than the average in other taxes. At the same time, these immigrants are entitled to all of Canada’s generous social programs and enjoy the benefits of the country’s spending on infrastructure and security (Grubel and Grady, 2012).

As Peck (2010, p. 7) argues, the destination of neoliberal projects is always elusive and as the governmentality literature suggests, the congenitally failing nature of neoliberal policies is inevitable: the social never really disappears. Neoliberal policies and plans inebriated as they are with the rationality/ morality of the market, when inserted into social contexts steeped in other forms of rationality/morality, are bound to produce tensions and contradictions. Such tensions and contradiction are revealed in the variety of ‘accounts’ of Canada’s skilled immigration program (Basran and Zong, 1998; Gilmore and Le Petit, 2008). Such accounts depict the huge loss to the Canadian economy due to the failure of Corporate Canada to recognize the skills of its immigrants:

The Conference Board of Canada estimated that if all immigrants were employed to their proper level of qualifications, $4.97 billion would be added to the economy each year, with the largest share in the Toronto region (Chartered Accountants Institute, 2009).

Failure to recognize foreign academic credentials alone (not to mention foreign work experience) resulted in losses to the Ontario economy due to increased costs to the welfare system and social services; losses to employers who are unable to find employees with the skills and abilities they desperately require; training and retraining costs for foreign-trained individuals (often more than is necessary); loss of potential revenue from foreign-trained individuals who are unable to work and contribute to the tax base and other parts of the economy (Pricewaterhouse, 1998 quoted in Brouwer ,1999, p.6).

*Counter accounting for shattered dreams and opportunities*

Whilst the state measures the cost of the failed policy to the economy, little recognition is given to the “other accounts” provided by the immigrants themselves. These counter accounts speak of broken dreams, failed expectations and untold frustration:

Agreeing to the terms of fate or destiny…. I started working with a temporary agency in night shifts…day time searching for better jobs… babysitting…. Cursing my decision of immigrating to Canada….I saw Engineers, Doctors, Chartered Accountants and other esteemed professional (sic) around the globe, sweeping the factory floors, lifting and sorting in our warehouses…and trying to recreate their shattered dreams in this Promised Land (Nair, 2006).

As limitations of space dictate that we restrict the number of these narratives recounted, in our choice below we demonstrate that the availability of counter-accounts of Canada’s neoliberalist immigration regime is not limited to the specificities of occupation or location. We therefore start with the Zimbabwean-born academic Newman Kusina’s as reported by Lupick (2009).

Reflecting on his move to Canada in January 2008 Kusina recalls that:

‘When I came here, I had all the zeal and expectations of when you arrive in a new country … But it is an absolute nightmare’. Three evenings a week, Kusina works as a guard for Paladin Security in downtown Vancouver…he usually works alone and busies himself by moving smokers away from doorways. He walks the streets and daydreams about classrooms of university students and debates with colleagues. Kusina took the job with Paladin because it offered a two-week first-aid course to new hires. He said that he wanted anything related to biology and Paladin's training was as close as he could get. ‘Despite the minimum challenges in my current job, I have begun to like and respect it,’ he said. ‘It teaches me to be calm, considerate, and humbling when you are confronted by the day-to-day misfortunes of so many who need help’. Kusina has worked as a security guard for Paladin since October 2008 and continues to attend job fairs and drop résumés off all over the city. ‘I can teach, I like to do research, I like to work with communities…. It is painful, it is ridiculous, but I am here and I am not going anywhere’ (Lupick, 2009).

Although our counter accounts focus on non-monetary costs that immigrants suffer, the monetary loss to them should in no way be discounted. Reitz (2001, p.347) for example estimates the opportunity cost due to earnings at $15.0 billion in 1996 dollars.

Immigrants themselves have sought to account for the failure of Canada’s neoliberal immigration policy in terms of their direct out of pocket costs:

Selladurai Premakumaran [. . .] the UK-schooled accountant has been trying to figure out how to recover the $60,000 it cost his family to relocate, how to pay off a $100,000 credit-card debt, why his two professional degrees can’t get him a job and how a growing family of six can survive in a two-bedroom apartment (*The Edmonton Journal*, 2003).

Yet as we insist such accounts pale into comparison with the loss of dignity and sense of failure many skilled immigrants experience in their attempt to put bread on the table for their families. The following counter account is especially poignant. Naseem Ahmed Pasha, 44 from India finished medical school at Mysore University and practiced for three years as a doctor in India, followed by nine in Saudi Arabia. He passed the Canadian exams but could not get into the requisite residency.

Every evening after dinner, Naseem Ahmed Pasha would don his dress pants and dress shirt, and say goodbye to his three boys, telling them he was leaving for work in hospital. By the time Pasha, a family doctor from India, got to his worksite he would change into his uniform, the uniform of a security guard for his 9 pm to 7 am shift a Toronto condominium –for $8.50 an hour. ..In his two years as a security guard here, he studied and passed all the qualifying exams and had his credentials certified. Yet today instead of treating patients and curing diseases Pasha is sweeping floors and lifting heavy merchandise at a Toronto home improvement hardware store on survival wages ‘It’s a very tough pill to swallow…I wasn’t prepared for this kid of jobs. But coming here, you have to survive and put bread on the table’ (Keung, 2012).

As an immigrant doctor in Toronto, Pasha is not alone. Jimenez reports that in Ontario alone there are about 4,000, doctors from around the world most of them still trying to get their medical licenses. Ironically Jimenez (2003) points out “at the same time, there is a shortage of as many as 3,000 physicians across the country, especially in smaller communities in Alberta, British Columbia, Saskatchewan and Ontario.” The case of medical doctors, mirroring that of professional accountants, illustrates the general Canadian trend of un(der) employment of skilled immigrants in an atmosphere of labour shortages of those skills. Whilst the Canadian state adopts market logic to evaluate individuals for the Canadian identity, the Canadian market for skilled labour remains at its most fundamental level imbued with the logic of the social.

**4**. **Conclusions**

Advanced neoliberal governments rule by “governing at a distance”, exercising power through responsibilization. It is responsibilization that connects schemes of neoliberal governance to actual practices as individuals and non-state actors are compelled to take responsibility for their activities and meet the goals of the state. Two key accounting technologies are employed to enable such responsibilization. First, accounting calculative and classification techniques, to identify who is considered an idealized acceptable citizen, and second the use of auditing practices to promote both internal (organisational) and external (regulatory) monitoring and scrutiny of these practices.

In the three case examples, we see counting and classification at work, identifying and internalizing idealized market neoliberal citizens, creating accounts to objectify people so they may be valorized and governed (Miller, 1994; Rose and Miller, 1992). Under the PBS, points determine value, and in a seemingly impartial accounting calculation the extent to which immigrants can be assessed for marketability is completed and rendered logical, appropriate and unbiased. In the UK, the keeping of registers of attendance by universities facilitates the information gathering and profiling of students allowing the state to monitor their movements. In the US employers account for “documented” employees in Form I-9, following procedures to evidence acceptable workers, aware of further scrutiny by the state. These counting and classification techniques whilst not meeting the narrow definition of accounting as financial reporting nevertheless provide ways of accounting-for people and reflect accounting logics (Broadbent and Laughlin, 2013; Ezzamel and Hoskins, 2002; Walker, 2010).

Once these logics of accounting inaugurate rules of acceptability, responsibilized agents are monitored to ensure the goals of neoliberalism are achieved. Auditing practices form the second accounting technology used for the regulation of immigration practices. The responsibilized agents are expected to “self-control” or self-assess their performance within the parameters set by the neoliberal state. As we illustrate, employers in the US and universities in the UK must document that their internal controls support immigration objectives set by the state, which generate further audits and inspections by the state to assess compliance, forming “control of control” (Power, 2000, page 113). Auditing UK university records, the state evaluates university performance against standards implicit to neoliberal goals, identifying who is and who is not an acceptable student and who could be a potential undocumented migrant. US Federal enforcement (ICE) monitors employer immigration documents (I-9) and in this manner federal audits layer responsibility and a continual flow of surveillance, disciplining and scrutiny through audits predominate. Indirect control of responsibilized agents remains a key goal of the state, and audit practices make this operable. Should the state determine compliance with the roles it devises is negligently administered, it will implement coercion, censure and penalties. While powerful, these are temporary resolutions, as the state and responsible agents can attend to only part of the complex whole. The social nature of immigration cannot be eradicated, as counter accounts signal.

The epistemic privilege that neoliberal governance bestows to accounting techniques, audit practices, accounting logic, and accountabilities masks its social impacts. As neoliberalism reifies accounting, the lived experiences of people retreat from governmental policy making. Piketty, elegantly, says of mathematics: “the obsession with mathematics is an easy way of acquiring the appearance of scientificity without having to answer the far more complex questions posed by the world we live in” (Piketty, 2014, p. 31). In this paper we argue in a similar vein that the use of accounting and audit processes in the neoliberal governance of immigration through responsibilization does not allow the complexities of immigration to enter policy debates. By highlighting counter accounts of different immigrants in our cases, we challenge the current trends in immigration policies in these countries and suggest immigrant narratives reveal the social consequences of immigration policies.

These counter accounts illustrate that accounting and auditing processes inherent in responsibilization misrepresent the high social imbalances and inequalities within the immigration policies of the US, UK and Canada. The process of responsibilization whilst creating visibility for the state, only creates illusions of neutrality and fairness. From counter accounting perspectives, the Canadian points based system masks high levels of unemployment, significant underemployment, and injustices amongst Canada’s new immigrants. From the US and UK counter accounting, auditing practices become means of surveillance as people recognize and internalize fear. The narratives of Latinas and their advocates clarify the power of this fear-factor in their counter accounts, shedding light on the hidden nature of immigration policies in which social and cultural factors have been marginalized. By making the less visible more visible, counter accounts of immigrants demonstrate the “fault lines of neoliberalism” (Sikka, 2006, page 760).

The contested terrain of immigration is constantly changing requiring continual vigilance and interrogation. Accounting tools in their various guises correspondingly change and thus there are numerous opportunities for future critical accounting researchers inquiry. Detailing the scope of measurement schemes, probing audit processes, collecting the narratives of immigrants leaving the global south for the global north, and expanding the scope of the accounting-neoliberal-immigration nexus are essential for enabling and furthering the analysis of societal changes on people. This paper has illuminated these contradictions as part of the neoliberal paradigm with a focus on immigration, which remains a major social issue in the 21st century.

**Table 1 Points Based System Over Time**

****

**Table 2 Current Allocation of Points in the Points System**

****

**References**

Agyemang, G. and Lehman, C. (2013) “Adding critical accounting voices to migration studies”

*Critical Perspectives on Accounting*, Vol. 24:(4/5), p. 261-272.

Aliverti, A. (2012) “Making people criminal: The role of the criminal law in immigration enforcement” *Theoretical Criminology*, Vol. 16, No. 4, p. 417-434.

Andrew, J. and D. Cahill (2009) “Value for Money: Neoliberalism and NSW Prisons” *Australian Accounting Review*,Vol. 19(2): 144-152.

Annisette, M. (2003) “The Colour of Accountancy: Examining the salience of ‘race’ in a professionalization project” *Accounting Organizations and Society*, Vol. 28(7/8), p. 639-674.

Annisette, M. and Trivedi, V. U. (2010) “The Experience of Indian Chartered Accountants in Canada”

*Annual Magazine of the Toronto Chapter of the Institute of Chartered Accountants of India,* October.

Annisette, M. and Trivedi, V. U. (2013) “Globalization, paradox and the (un)making of identities: Immigrant Chartered Accountants of India in Canada” *Accounting, Organizations and Society*, Vol. 38: 1-29.

Archibold, R. (2010) “Arizona Enacts Stringent Law on Immigration” *New York Times*, April 23, 2010.

Armstrong, P. (2002) “The Costs of Activity-Based Management” *Accounting, Organizations and Society*, Vol. 27, No. 1-2, p. 99-120.

Arnold, P. (1999) “From the Union Hall: A Labor Critique of the new manufacturing and Accounting Regimes” *Critical Perspectives on Accounting,* Vol. 10, No. 4, p. 399-324.

Aspromourgos, T. (2012) “The Managerialist University: An Economic Interpretation” *Australian Universities Review,* Vol. 54, p. 45-60.

Basran, S. G. and Zong, L. (1998) “Devaluation of foreign credentials as perceived by visible minority professional immigrants” *Canadian Ethnic Studies*, Vol. 30(3), p. 6-23.

Bauder, H. (2008) “Immigration Debate in Canada: How Newspapers Reported 1996–2004” *Int Migration & Integration*, Vol. 9: 289-310.

Bishop, M. & Boden, R. (2008) “Disabling accounting” *Critical Perspectives on Accounting*, Vol. 19(1), p. 1–16.

Bolsmann, C. and Miller, H. (2008) “International student recruitment to universities in England: discourse, rationales and globalization” *Globalisation, Societies and Education,* Vol. 6, No. 1, p. 75-88.

Boucher, A. (2007) “Skill, migration and gender in Australia and Canada” *Australian Journal of Political Science,* Vol. 42, No. 3, p. 383–401.

Broadbent, J. and Laughlin, R. (2013) *Accounting Control and Controlling Accounting: Interdisciplinary and Critical Perspectives*, Emerald Group Publishing.

Brodie, J. (1996) *Rethinking Restructuring: Gender and Change in Canada,* University of Toronto Press, p. 126-140.

Brodie, J. (2007) “Reforming Social Justice in Neoliberal times” *Studies in Social Justice,* Vol. 1(2): 93- 107.

Brouwer, A. (1999) *Immigrants need not apply*, Ottawa, Caledon Institute of Social Policy.

Brown, W. (2005) *Edgework: Critical Essays on Knowledge and Politics*, Princeton, NJ: Princeton University Press.

Brown, P. and Tannock, S. (2009) “Education, meritocracy and the global war for talent” *Journal of Education Policy*, Vol. 24: 377- 92.

Burchell, G. (1993) “Liberal government and techniques of the self” *Economy and Society,* Vol. 22(3),

p. 267-282.

Castles, S. (2004) “Why Migration Policies Fail” *Ethnic and Racial Studies,* Vol. 27: 205-27.

Castles, S. and Miller, M. (2009) *The Age of Migration: International Population Movements in the Modern World 4th Edition*, Basingstoke: Palgrave Macmillan, 2009.

Catchpowle, L., Cooper, C. and Wright, A. (2004) “Capitalism, States and Ac-Counting” *Critical Perspectives on Accounting*, Vol. 15: 1037-58.

Cerny, P.G, Menz, G. and Soederberg, S (2005) “Different Roads to Globalization: Neoliberalism, the Competition State and politics in a more open world” In Soederberg, S, Menz, G and Cerny, P.G, (Eds) *Internalizing Globalization: The rise of Neoliberalism and the Decline of National Varieties of Capitalism* Palgrave MacMillan , New York, pp, 1-30.

Challinor, A.E. (2011) “Canada’s immigration policy: a focus on human capital” *Washington DC: Migration Policy Institute, Migration Information Source* <http://www.migrationinformation.org/feature/display.cfm?ID=853> (accessed 17 May 2014).

Chang, L. (2008) *Factory Girls: From Village to City in a Changing China*, New York: Spiegel & Grau.

Chartered Accountants Institute (2009) [www.casforchange.ca/IT/](http://www.casforchange.ca/IT/) accessed 3/11/09.

Chwastiak, M. (2009) “War by Other Means: Auditing the Deconstruction of Iraq”Interdisciplinary Perspective on Accounting Conference, p. 1-36.

Chwastiak, M. (2013) “Profiting from destruction: The Iraq reconstruction, auditing and the management of fraud” *Critical Perspectives on Accounting,* Vol. 24(1), p. 32-43.

Chwastiak, M. and Lehman, G. (2008) “Accounting for War” *Accounting Forum*, Vol. 32: 313-26.

Citizenship and Immigration Canada (CIC) (1998) *Building on a Strong Foundation for the 21st Century*, Government of Canada.

Citizenship and Immigration Canada (CIC) (2008) Government of Canada, <http://www.cic.gc.ca/english/resources/statistics/facts2008/>

Collins, G. (2009) *When Everything Changed: The Amazing Journey of American Women from 1960 to the Present*, New York: Little Brown and Co.

Cooper, C. (2001) “From Women's Liberation to Feminism: Reflections in Accounting Academia” *Accounting Forum,* [Vol. 25, No. 3,](http://onlinelibrary.wiley.com/doi/10.1111/accf.2001.25.issue-3/issuetoc) p. 214–245.

Cooper, D. and Neu, D. (2006) “Auditor and Audit Independence in the Age of Financial Scandal” *Advances in Public Interest Accounting*, Vol. 12: 1-15.

Dade, C. (2012) “Obama Administration Deported Record 1.5 Million People” *National Public Radio*, December 2012, [www.npr.org](http://www.npr.org) accessed December 23, 2012.

Dambrin, C. and Lambert, C. (2012) “Who is she and who are we? A reflexive journey in research into the rarity of women executives in accountancy” *Critical Perspectives on Accounting,* Vol. 23, Issue 1, p. 1-16.

De Haas, H. (2011) “The Determinants of International Migration: Conceptualising Policy, Origin and Destination Effects” *The IMI Working Papers Series,* Paper 32, April 2011, Oxford: University of Oxford.

Dean, M. (2010), *Governmentality: Power and rule in modern society*, Sage publications.

Deem, R. (1998) “New managerialism and higher education: The management of performances and cultures in universities in the United Kingdom” *International Studies in Sociology of Education,* Vol. 8, No. 1, p. 47-70.

Dey C., S. Russell and I. Thomson (2011) “Exploring the potential of shadow accounts in problematizing institutional conduct” in Osbourne S. and A. Ball (eds) *Social Accounting and Public Management: Accountability for the common good*(Abingdon: Routledge), 64-75.

Dillard, J. and Reynolds, M. (2008) “Green Owl and the Corn Maiden” *Accounting, Auditing & Accountability Journal,* Vol. 21(4), p. 556-579.

Duff, A. and Ferguson, J. (2011) “Disability and the Professional Accountant: Insights From Oral Histories” *Accounting, Auditing & Accountability Journal*, Vol. 25 (1), p. 71-101.

*Edmonton Journal*, October 22, 2003.

Everett, J. (2003) “Globalization and Its New Spaces for (Alternative) Accounting Research” *Accounting Forum*, Vol. 27: 400-24.

Ezzamel, M. and Hoskin, K. (2002) “Retheorizing Accounting, Writing and Money with Evidence from Mesopotamia and Ancient Egypt” *Critical Perspectives on Accounting,* Vol. 13: 333-67.

Foucault, M. (2003) “Technologies of the self” in P. Rabinow & N. Rose (Eds.), *The essential Foucault: Selections from essential works of Foucault, 1954–1984* (p. 145–169), New York: New Press.

Fraser, N. (2010) “Feminist Thinking, Theory and Feminist Action” *Conference: “No Longer in Exile: The Legacy and Future of Gender Studies”,* The New School, New York, March 26, 2010.

Fudge, J. (2005) “After Industrial Citizenship Market Citizenship or Citizenship at Work?” *Relations Industrielles/ Industrial Relations*, Vol. 60, No. 4, p. 631-656.

Gallhofer, S., J. Haslam, E. Monk, and C. Roberts (2006) “The Emancipatory Potential of Online Reporting: The Case of Counter Accounting” *Accounting, Auditing and Accountability Journal* 19(5): 681–718.

Garland, D. (1996) “The limits of the sovereign state: Strategies of crime control in contemporary society” *British Journal of Criminology*, Vol. 36(4), p. 445-71.

Gilmore, J. and Christel, Le Petit. (2008) “The Canadian Immigrant Labour Market in 2007:

Analysis by Region of Postsecondary Education” Statistics Canada, Labour Statistics Division.

Gold, S. J. (2005) “Migrant Networks: A Summary and Critique of Relational Approaches to International Migration” in: Romero M, Margolis E, editors, *The Blackwell Companion to Social Inequalities,* London: Blackwell Publishing Ltd.

Goldberg, M. (2012) “Retrospective look at the social construction of Skilled immigrant workers in Ontario” in Spencer, Brenda, L., Gariepy, Kenneth, D., Dehli Kari and Ryan James (Eds.) *Canadian Education Governing Practices & Producing Subjects* (p.123-130), Rotterdam, Netherlands: Sense Publishers.

Gomez, J. and Ewing, W. (2006) “Learning From IRCA: Lessons For Comprehensive Immigration Reform” *Immigration Daily,* The Immigration Policy Center [http://www.ilw.com/articles/2006,0710-gomez.shtm](http://www.ilw.com/articles/2006%2C0710-gomez.shtm) accessed 2/15/2014.

Graham, C. and Neu, D. (2003) “Accounting for Globalization” *Accounting Forum*, Vol. 27: 449-71.

Gray, R. H., Dey, C., Owen, D., Evans, R. & Zadek, S. (1997) “Struggling with the praxis of social accounting: Stakeholders, accountability, audits and procedures” *Accounting,* *Auditing and Accountability Journal*, Vol. 10(3), p. 325-364.

Green, A. G. and Green, D. A. (1999) “The Economic Goals of Canada's Immigration Policy: Past and Present” *Canadian Public Policy / Analyse de Politiques*, Vol. 25, No. 4, p. 425-451.

Grove, J. (2012) “Home Office 'to Strip' London Met of Highly Trusted Status” *The Times Higher Education Supplement,* 26 August 2012.

Grove, J. (2012) “UK Sector Will Take Hit from London Met Visa Scandal, Senior Figures Warn” *The Times Higher Education Supplement,* 30 August 2012.

Grubel, H. (2012) “Let the job market choose our immigrants” *The Globe and Mail,* May 12, 2012.

Grubel, H. and Grady, P. (2012) “Fiscal Transfers to Immigrants in Canada: Responding to Critics and a Revised Estimate” Studies in Immigration and Refugee Policy, Frazer Institute <http://www.fraserinstitute.org/uploadedFiles/fraser-ca/Content/research-news/research/publications/fiscal-transfers-to-immigrants-in-canada.pdf> (accessed 17 May 2014).

Gutierrez, L. (2012) “Arizona's Law Is State Sanctioned Racial Profiling” *US News and World Report*, April 20, 2012.

Hall, S., Critcher, C., Jefferson, T., Clarke, J. and Roberts, B. (1978) *Policing the Crises: Mugging, the State, and Law and Order*, London: Macmillan.

Hammond, T., Clayton, B. and Arnold, P. (2009) “South Africa’s transition from apartheid: The role of professional closure in the experience of black chartered accountants” *Accounting, Organizations and Society,* Vol. 34, p. 705-721.

Hammond, T., Clayton, B. and Arnold, P. (2011) “An ‘unofficial’ history of race relations in the South African accounting industry, 1968-2000: Perspectives of South Africa’s first black chartered accountants” *Critical Perspectives on Accounting,* 2012.

Hanlon, G. (1999) “International Professional Labour Markets and the Narratives of Accountants” *Critical Perspectives on Accounting,* Vol. 10: 199-221.

Hansen, H. K. (2011) “The Power of Performance Indices in the Global Politics of Anti-Corruption” *Journal of International Relations and Development*, p. 1-26.

Harney, N. (2011) “Accounting for African Migrants in Naples, Italy” *Critical Perspectives on Accounting,* Vol. 22: 644-53.

Hass, C., Henrici, J., & Williams, C. (2011) *Organizations Working with Latina Immigrants: Resources and Strategies for Change*, Washington DC: Institute for Women’s Policy Research.

Hayes, K. and Murray, A. (2013) “‘The Future Women Want’ – Gender Equality and Sustainable Development: Towards an Agenda for Accounting Research” Asian Pacific Inter-disciplinary Perspectives on Accounting (APIRA) Conference, Kobe, Japan.

Higher Education Better Regulation Group (2013) *Cost and benefit analysis project on immigration regulation*, London: Higher Education Better Regulation Group (Ed.).

Ilcan, S. and Phillips, L. (2010) “Developmentalities and Calculative Practices: The Millennium

Development Goals” *Antipode,* Vol. 42, No. 4, p. 844-874.

Jaggar, A. (2002) “Vulnerable Women and Neo-Liberal Globalization: Debt Burdens Undermine Women's Health in the Global South” *Theoretical Medicine and Bioethics,* Vol. 23, No. 6, p. 425-440.

Jimenez, M. (2003) “We are capable people” *Globe and Mail,* October 25th, 2003.

Judt, T. (2010) *Ill Fares the Land,* NY: Penguin Press.

Kelly, U., McNicoll, I. and White, J. (2014) “The impact of universities on the UK economy” in Universities UK (Ed.), *In Focus*.

Keung (2012) *Toronto Star,* Sat 31 March 2012.

Killian, S. (2010) “No Accounting for These People: Shell in Ireland and Accounting Language” *Critical Perspectives on Accounting*, Vol. 21: 711-23.

Kim, S. (2008) “Whose voice is it anyway? Rethinking the oral history method in accounting research on race, ethnicity and gender” *Critical Perspectives on Accounting,* Vol. 19, No. 8, p. 1346-1369.

Kirkham, L. and Loft, A. (2001) “The Lady and the Accounts: Missing from accounting History?” *The Accounting Historians Journal*, Vol. 28, No. 1, p. 67-90.

Klein, N. (2007) *The Shock Doctrine: The Rise of Disaster Capitalism,* New York: Henry Holt and Co.

Komori, N. (2008) “Toward the feminization of accounting practice: Lessons from the experiences of Japanese women in the accounting profession” *Accounting, Auditing & Accountability Journal*, Vol. 21, No. 4, p. 507-538.

Lawson, V. A. (2000) “Arguments within geographies of movement: the theoretical potential of migrants' stories” *Progress in Human Geography*, Vol. 24: 173-89.

Lehman, C. (2006) “The Bottom Line” *Critical Perspectives on Accounting*, Vol. 17: 305-22.

Lehman, C. (2012) “We’ve come a long way! Maybe! Re-Imagining gender and accounting”

*Accounting, Auditing & Accountability Journa*l, Vol. 25, No. 2, p. 256-294.

Leitner, H., Sheppard, E. and Sziarto, K. (2008) “The spatialities of contentious politics”

*Transactions of the Institute of British Geographers,* Vol. 33: 157-172.

Lemke, T. (2001) “‘The birth of bio-politics’: Michel Foucault's lecture at the Collège de France on neo-liberal Governmentality” *Economy and Society*, Vol. 30:2, p. 190-207.

Li, S. (1992) “The economics of brain drain: Recruitment of skilled labour to Canada, 1954-1986” In V. Satzewich (Ed.), *Deconstructing a nation: Immigration, multiculturalism and racism in '90s Canada,* Halifax: Fernwood Publishing.

Lister, R. (1998) *Citizenship: Feminist perspectives*, New York: New York University Press.

Longazel, J. and Fleury-Steiner, B. (2013) “Beware of notarios: Neoliberal governance of immigrants as crime victims” *Theoretical Criminology,* Vol. 17(3): 359-376.

Lupick, T. (2009) “Educated immigrants stuck in survival jobs”, http://www.straight.com/news/educated-immigrants-stuck-survival-jobs.

Marginson, S. (2006) “Dynamics of national and global competition in higher education”

*Higher education,* Vol. 52, No. 1, p. 1-39.

Maurer, R. (2010) “Undocumented Workers Fired, Firms Audited in ‘Silent Raids’”

*HR Magazine,* Vol. 55, Issue 9.

Meikles, J. (2012) “Border Agency Ban Threatens London Metropolitan University” *The Guardian Newspaper,* 29 August 2012.

Mennicken, A. and Miller, P. (2014) "Michel Foucault and the Administering of Lives", in Adler, P. S., Du Gay, P., Morgan, G. and Reed, M. (2014), Oxford Handbook of Sociology, Social Theory and Organization Studies: Contemporary Currents, pp. 11 – 38. Oxford University Press.

Menz, G. (2009) *The Political Economy of Managed Migration*, Oxford: Oxford University Press.

Merino, B., Mayper, A. and Tolleson, T. (2010) “Neoliberalism, deregulation and Sarbanes-Oxley: The legitimation of a failed corporate governance model” *Accounting, Auditing & Accountability Journal*, Vol. 23, No. 6, p.774-792.

Miller, P. (1994), "Accounting as Social and Institutional Practice: An Introduction ", in Hopwood, A. and Miller, P. (Eds.), Accounting as Social and Institutional Practice. Cambridge University Press, Cambridge.

Miller, P. (2001) “Governing by Numbers: Why Calculative Practices Matter” Social Research, Vol. 68: 2, p. 379-396.

Miller, P., Kurunmäki, L. and O’Leary, T. (2008), "Accounting, hybrids and the management of risk", *Accounting, Organizations and Society,* Vol. 33 No. 7, pp. 942-967.

Miller, P. and Power, M. (2013) “Accounting, Organizing, and Economizing:

Connecting Accounting Research and Organization Theory” *The Academy of Management Annals* Vol. 7, No. 1, 557–605.

Miller, P. and Rose, N. (1990) “Governing economic life” *Economy and Society*, Vol. 19: 1- 31.

Monahan (2009) “Identity theft vulnerability: Neoliberal governance through crime construction” *Theoretical Criminology,* Vol. 13(2), p. 155–176.

Morgan, J. and Baker, S. (2012) “Ministers Want to 'Disaggregate' Overseas Students from Net Migration” *The Times Higher Education Supplement,* 13 September 2012.

Nair, P. (2006) “Testimony to the Standing Committee on their deliberations on Bill 124”, Fair Access to Regulated Profession Act accessed at http://immigrant-view-of-canada.blogspot.ca/2007/01/fair-access-to-regulated-professions.html.

Neu, D. (2012) “Accounting and Undocumented Work” *Contemporary Accounting Research,* Vol. 29, No. 1, p. 13-37.

Neu, D., Ocampo, Gomez, E., Graham, C. and Heincke, M. (2006) “Informing Technologies and the World Bank” *Accounting, Organizations and Society*, Vol. 31: 635-62.

Nintzel, J. (2013) “Hispanics Leading Minority Growth in AZ” *Tuscon Weekly,* June 14, 2013.

Nussbaum, M. (2000) *Women and Human Development: The Capabilities Approach*, Cambridge: Cambridge University Press.

Oakes, L. and Young, J. (2008) “Accountability Re-Examined: Evidence from Hull House” *Accounting, Auditing and Accountability Journal*, Vol. 21: 765-90.

Okcabol, F. (2002) “Auditors’ Compliance With Employment Eligibility Verification Form I-9 of the Immigration Reform and Control Act of 1986” *Advances in Public Interest Accountin*g*,* Vol. 9, p. 165-180.

Olssen, M. and Peters, M. (2005) “Neoliberalism, higher education and the knowledge economy: from the free market to knowledge capitalism” *Journal of Education Policy,* Vol. 20: 3, p. 313 - 345.

Ong, A. (2006) *Neoliberalism as Exception*, Durham: Duke University Press.

Ong, A. (2010) *Spirits of Resistance and Capitalist Discipline*, New York: Suny Press.

Orbuch, T. L. (1997) “People's Accounts Count: The Sociology of Accounts” *Annual Review of Sociology*, Vol. 23: 455-78.

O’Shea, E. (2009) *Missing the Point(s): The declining fortunes of Canada’s economic immigration program,* Washington DC: Transatlantic Academy.

Paisey, C. and Paisey, N. (2006) “The internet and possibilities for counter accounts: Some reflections: A reply” *Auditing & Accountability Journal* Vol. 19 No. 5, 2006: 774-778.

Pallitto, R. and Heyman, J. (2008) “Theorizing Cross-Border Mobility: Surveillance, Security and Identity” *Surveillance and Society,* Vol. 5: 315-33.

Papademetriou, D. G., Somerville, W. and Tanaka, H. (2008) *Hybrid Immigrant-Selection Systems: The Next Generation of Economic Migration Schemes,* Washington, D.C: Migration Policy Institute.

Parker, L. D. (2002) “It’s been a pleasure doing business with you: a strategic analysis and critique of university change management” *Critical Perspectives on Accounting,* Vol. 13, No. 5, p. 603-619.

Parker, L. D. (2013) “Contemporary University Strategizing: The Financial Imperative” *Financial Accountability & Management,* Vol. 29, p. 1-25.

Peck, J. (2010) *Constructions of Neoliberal Reason*, Oxford: Oxford University Press.

Penn, S. and Massino, J. (2009) *Gender Politics and Everyday Life in State Socialist Eastern and Central Europe*, NY: Palgrave Macmillan.

Perkiss, S., Bowrey, G. and Moerman, L. (2012) “(Dis)placing the Social in Corporate Social Responsibility: Accounting for environmental refugees” Interdisciplinary Perspectives on Accounting (IPA) Conference, Cardiff.

Picot, G., Hou, F. & Coulombe, S. (2007) “Chronic Low Income and Low-income Dynamics Among Recent Immigrants” *Analytical Studies Branch Research Paper Series,* Statistics Canada, Ottawa.

Piketty, T. (2014) *Capital in the Twenty-First Century* (Translated by A. Goldhammer), Cambridge MA: Harvard University Press.

Plumer, B. (2013) “Congress tried to fix immigration back in 1986. Why did it fail?” *The Washington Post*, January 30, 2013.

Pottie-Sherman, Y. (2012) “Talent for Citizenship and the American Dream: the USA as Outlier in the Global Race for Talent” *Int. Migration & Integration,* DOI 10.1007/s12134-012-0255-3.

Power, M. (1996) “Making things auditable” *Accounting, Organizations and Societ*y, Vol. 21: 289- 315.

Power, M. (2000) “The audit society - second thoughts” *International Journal of Auditing* 4 (1): 111-119.

Power, M. (2004) “Counting, Control and Calculation: Reflections on Measuring and Management” *Human Relations*, Vol. 57: 765-83.

Ramirez, R. (2012) “Poll: Latinos Fear Arizona Law Spurs Racial Profiling” *National Journal,* July 23, 2012.

Reitz, J. G. (1998) *Warmth of the Welcome*, Boulder: Westview Press.

Reitz, J. G. (2001) “Immigrant Skill Utilization in the Canadian Labour Market: Implications of Human Capital Research” *Journal of International Migration and* Integration, Vol. 2, No.3: 347-78.

Rodríguez, C., Chishti, M., Capps, R. & St. John, L. (2010) “A Program in Flux: New Priorities and Implementation Challenges for 287(g)” Washington, DC, Migration Policy Institute.

Rose, N. (1999) *Powers of Freedom: Reframing Political Thought,* Cambridge: Cambridge University Press.

Rose, N. and Miller, P. (1992) “Political power beyond the state: Problematics of government” *British Journal of Sociology*, Vol. 43(2), p. 173-205.

Rose, N., O'Malley, P., Valverde, M. (2006) “Governmentality” *Annual Review of Law and Social Science*, Vol. 2: 83-104.

Schweiker, W. (1993) “Accounting for ourselves: Accounting practice and the discourse of ethics” *Accounting, Organizations and Society*, Vol. 18: 231-52.

Shamir, R. (2008) “The age of responsibilization: on market-embedded morality” *Economy and society,* Vol. 37, No. 1, p. 1-19.

Shearer, T. and Arrington, C. (1993) “Accounting in other wor(l)ds: A feminism without reserve*”* [*Accounting, Organizations and Society*](http://www.sciencedirect.com/science/journal/03613682), [Vol. 18, No. 2-3](http://www.sciencedirect.com/science?_ob=PublicationURL&_tockey=%23TOC%235957%231993%23999819997%23319735%23FLP%23&_cdi=5957&_pubType=J&view=c&_auth=y&_acct=C000050221&_version=1&_urlVersion=0&_userid=10&md5=2e48bd2704b2ed5bb8f003bf4dd3e547), p. 253-272.

Shelley, T. (2007) *Exploited: Migrant Labour in the New Global Economy*, London and New York: ZED Books.

Sikka, P. (2006) “The internet and possibilities for counter accounts: some reflections” *Accounting, Auditing and Accountability Journal,* Vol. 19, No. 5, p. 759-769.

Sklar, H. and Folinsky, S. (1991) *The Immigration Act of 1990 Handbook; The Complete Practice Guide to the 1990 Act,* New York: Thomson Legal Publishing.

Stasiulis, D. and Bakan, A. (2005) *Negotiating Citizenship: Migrant Workers in Canada and the Global System,* Toronto: University of Toronto Press.

Stech, K. (2013) “Immigration Audits Hurt Hispanic-Oriented Grocery Chains” *Wall Street Journal,* July 26, 2013*.*

Tannock, S. (2011) “Points of Prejudice: Education-Based Discrimination in Canada’s Immigration System” *Antipode,* Vol. 43, No. 4, p. 1330–1356.

Trouillot, M. (2003) *Global Transformations,* Basingstoke, UK: Palgrave Macmillan.

UK Border Agency (UKBA) (2012) “Tier 4 of the Points Based System – Policy Guidance” in: the Home Office, editor, London, 2012.

UK Government (2005) “Controlling our borders: Making migration work for Britain Five year Strategy for Asylum and Immigration Cm6472” in Home Affairs (Ed.), HMSO, London.

UK Government (2006) “A Points -based System: Making Migration Work for Britain Cm 6741” in Home Affairs (Ed.), HMSO, London.

United States General Accounting Office (1990) “Immigration Reform: Employer Sanctions and the Question of Discrimination” T-GGD-90-31, March 30, 1990.

United States Government Accountability Office (2005) “Immigration Enforcement: Preliminary Observations on Employment Verification and Worksite Enforcement Efforts” GAO-05-822T, June 21, 2005.

US Department of Homeland Security (2013) <http://www.dhs.gov/office-immigration-statistics> accessed August 2013.

US Immigration and Customs Enforcement (ICE) (2007) “Fact Sheet: Updated Facts on ICE's 287(g) Program” <http://www.ice.gov/news/library/factsheets/287g-reform.htm>.

US Immigration and Customs Enforcement (ICE) (2014a) “Statement of Kumar Kibble Deputy Director”<http://www.ice.gov/doclib/news/library/speeches/012611kibble.pdf>

US Immigration and Customs Enforcement (2014b) “Statement of Waldemar Rodriguez Deputy Assistant Director” <http://www.ice.gov/doclib/news/library/speeches/120418rodriguez.pdf>

Valdes, M. (2012) “Audits of Business for Illegal Immigrants Rising” *Associated Press,* Dec. 23, 2012.

Vineberg, R. (2008) “Selecting Immigrants for Canada’s needs” Canada West Foundation, accessed from<http://cwf.ca/commentaries/selecting-immigrants-for-canada-s-needs>.

Walker, S. P. (2010) "Child accounting and ‘the handling of human souls’", *Accounting, Organizations and Society,* Vol. 35 No. 6, pp. 628-657.

Walsh, J. P. (2011) “Quantifying citizens: neoliberal restructuring and immigrant selection in Canada and Australia” *Citizenship Studies*, Vol. 15: 861-79.

Walsh, J. (2014) “Watchful citizens: Immigration control, Surveillance and Social Participation” *Social and Legal Studies,* Vol.23(2), p. 237-259.

Walters, W. (2012)  *Governmentaly: Critical Encounters* Abingdon, UK: Routledge

Washington Post (2012) “Arizona’s bad immigration law takes effect”, Editorial, September 20, 2012.

Watt, D., Krywulak, T. & Kurtis, Kitagawa. (2008) *Renewing Immigration: Towards a Convergence and Consolidation of Canada’s Immigration Policies and System*, Ottawa, Conference Board of Canada.

Webb, K. (2011) “From De-Responsibilization to Re-Responsibilization: Global Institutionalization of the Social Responsibility Norm -- Exploring the Key Role of Non-State Actors and Rule Instruments in Regulating Multinational Corporations” CRIMT Conference “Multinational Companies, Global Value Chains and Social Regulation” Quebec.

Wiseman, J. and Davies, E. (2013) “Evaluation of the value of Tier 4 international students to FE colleges and the UK economy” in Department for Business Innovation and Skills (Ed.), London.

Zhang, Y., Andrew, J. & Rudkin, K. (2012) “Accounting as an instrument of Neoliberalisation? Exploring the adoption of fair value accounting in China” *Accounting, Auditing & Accountability Journal*, Vol. 25 (8), p. 1-29.

1. Noteworthy exceptions are Agyemang and Lehman, 2013; Annisette and Trivedi, 2013; Graham and Neu, 2003; Hanlon, 1999; Harney, 2011; Lehman, 2006; Neu, 2012; Perkiss et. al. 2012). [↑](#footnote-ref-1)
2. See Cerney et. al., 2005 for a review. [↑](#footnote-ref-2)
3. The IRCA prohibited employers from checking proof prior to hiring. However, employer discrimination became evident, with “about 19 percent of employers not hiring persons with foreign appearances or accents” (United States General Accounting Office, 1990). [↑](#footnote-ref-3)
4. Over a 16-year span (1986 – 2002) most Form I-9 violations were improper paper work, not for hiring ineligible workers. In 1992 there were 1,000 violations; a low point was reach in 2002 with below 100 cases. Underfunding were rationales for problems (United States Government Accountability Office, 2005), yet, the immigration enforcement budget rose from $1 billion in 1985 to $4.9 billion in 2002 while notices of intent to fine issued to employers went from 862 to 3. Companies skirted the rules, and border restrictions were ineffective (Plumer, 2013). [↑](#footnote-ref-4)
5. Eleven days after the September 11, 2001 attacks, a comprehensive national strategy was formed under the jurisdiction of the Department of Homeland Security (DHS), integrating of all or part of 22 different Federal departments. The Immigration Naturalization Service (INS) was reconstituted to become Immigration Customs and Enforcement (ICE), with Homeland Security Investigations (HSI) providing direction for investigating domestic and international activities arising from the illegal movement of people and goods. [↑](#footnote-ref-5)
6. Worksite enforcement investigations in 2010 were more than twice the 1,191 cases initiated in 2008 (US Immigration and Customs Enforcement, 2014(a)). In 2013 the total of $6,956,026 final orders represents the most issued since the creation of ICE in 2003. [↑](#footnote-ref-6)
7. Racial profiling includes the criteria of personal appearance. “Speaking with the wrong accent … could land you in hot water in Arizona (the threat of arrest, Washington Post, 2012). “You can't tell if someone is undocumented by the way someone looks … the way you dress and the shoes you wear are not probable cause for questioning or arrest” (Gutierrez, 2012). [↑](#footnote-ref-7)
8. The law creates “a spiral of pervasive fear, community distrust, increased crime and costly litigation, with nationwide repercussions” (Archibold, 2010). The majority of Latinos, including those born in the US, believe Arizona’s law could lead to racial profiling (Ramirez, 2012). [↑](#footnote-ref-8)
9. A company serving the Latino community, executives put the company’s 11 stores under bankruptcy protection in May 2013, as “singled out for an immigration audit to which no other competitor was subjected,” (Stech, 2013). [↑](#footnote-ref-9)
10. The original focus of local enforcement agencies (LEAs) was in detaining “high-value non-citizens” for “violent crimes, human smuggling, gang/organized crime activity, sexual offenses” (US Immigration and Customs Enforcement (ICE), 2007). [↑](#footnote-ref-10)
11. Misuses included removing noncitizens committing minor offenses (such as speeding). In 2008, 57 percent of the noncitizens in detention were noncriminal - considered a flagrant abuse of the law (Rodríguez et. al., 2010). [↑](#footnote-ref-11)
12. The Washington-based Institute for Women’s Policy Research (IWPR) conducts rigorous research and disseminates its findings to address the needs of women, promoting public dialogue. Founded in 1987, IWPR’s reports and resources have informed policies and programs across the country and internationally. [↑](#footnote-ref-12)
13. 13 With a research base approximating 300 organizations and 460 interviews only a sample is provided here but additional information and quotes relevant to our work is available, see Hass et. al., 2011. [↑](#footnote-ref-13)
14. This is the Tier 4 of the points- based system introduced a way of monitoring the numbers of international students from Non-European Economic Area (EEA) countries. [↑](#footnote-ref-14)
15. Research has shown that there are considerable costs to universities of meeting the Tier 4 requirements. For example, the Higher Education Better Regulation Group in 2013 suggested the annual cost of Tier 4 compliance ranges between £4366 and £ 772,537 per annum (Higher Education Better Regulation Group, 2013, page 3). [↑](#footnote-ref-15)
16. 16 We are focusing on immigration policies and practice for only one aspect of Canadian immigration –the skilled worker program- which at the time of writing is a program within one of the three main classes in which immigrants enter Canada: *family class*, *economic class* and *refugee class* The skilled worker program falls under the economic class which is the major source of contemporary Canadian immigration. For instance in 2007 over 55% of people who migrated to Canada were of the economic class category and more than 75% of that category applied through the *skilled worker program* (Citizenship and Immigration Canada 2008, p. 8). [↑](#footnote-ref-16)
17. 17 Labour market factors are: Experience (the number of years experience in a particular occupation), Specific vocational preparation (the amount of training and education required to work in a particular occupation) Occupational Demand; Labour Market Balance; and Arranged Employment/Designated Occupation. [↑](#footnote-ref-17)
18. 18 Other changes in the 2002 Act that furthered the aim of increasing the balance towards general competencies were extending the age range for which points are rewarded and reducing points for overseas work experience (Conference Board of Canada 2008, p. 12). [↑](#footnote-ref-18)
19. 19 For example see points calculator at http://www.canada-da.com/calculator.html [↑](#footnote-ref-19)
20. 20 Vineberg (2008) reports that the *personal suitability* *factor* had become so litigious that two‐thirds of the casework of the Federal Court related to immigration and refugee cases. [↑](#footnote-ref-20)
21. 21 Although the *adaptability factor* was present in the initial PBS, it could only be used to award an applicant bonus points, which was up to the discretion of the immigration officer (O’Shea, 2009, p.13). [↑](#footnote-ref-21)