Perilous Journeys Across the Seas: the Accounting Logic in Europe’s Agenda for Migration

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**Abstract**

This paper analyses the emergency policy responses that the European Union made during the summer of 2015 to manage the significant numbers of migrants entering Europe. The paper employs Broadbent’s (1998) ideas of “accounting logic” to analyse these policy actions. The paper argues that there are multiple and complex reasons why people migrate, and why in this instance people are prepared to risk their lives by taking perilous journeys. An “accounting logic” leads to decisions being based mainly on financial inputs and expected outputs rather than on the social and humanitarian needs of migrants and refugees. Despite the significant amount of resources provided by the European Union, the crisis continues. The risks associated with employing an accounting logic are that it may preclude a full understanding of situations by silencing other values and logics.

During 2015 the number of migrants[[1]](#footnote-1) appearing on the shores of Europe increased substantially. Such was the scale of people trying to enter Europe that the term “migrant crisis” started to be used in public discourses. Many of the migrants had made perilous journeys from several troubled places in the world including Syria, Libya, Tunisia, Sudan, and Afghanistan often risking their lives in rickety boats, and some having paid substantial amounts of money to people traffickers to facilitate their crossing of the Mediterranean Sea into Europe. Migration and immigration increasingly are seen as crucial issues in contemporary times worthy of accounting research and analysis (Agyemang and Lehman, 2013; Annisette and Trivedi 2013; Lehman, Annisette and Agyemang, 2016 forthcoming; McPhail, Nyamori and Taylor, 2015). The purpose of this paper is to continue to develop this research agenda by analysing responses made to the current “migration crisis” specifically analysing how *accounting logic* isemployed within the debates (Broadbent, 1998; Laughlin and Broadbent, 1993; Power and Laughlin, 1992).

“Accounting logic” represents a way of thinking that reduces decisions and decision-making to the financial. As explained in detail in section 3, it creates and assumes linkages between financial inputs and resulting outputs. Through accounting technical practices, accounting logic is used to provide reports, participate in classifications, and its calculative practices used to justify actions. Accounting creates visibility through calculability (Miller and Rose 1992), and by privileging certain practices, silences others. Accounting logic however includes more than the use of accounting technologies and represents rather a way of thinking about issues. The economic concerns are projected as the most important ones and other values such as social justice, the welfare of people, concerns for human rights and the environment are often ignored or pushed into the background. Thus for this paper, we ask: “what actions are undertaken to manage the ‘migrant crisis’ and what are the consequences of employing an accounting logic to manage migration in a crisis situation?”

Previous accounting research into migration and immigration has focused on several disparate themes attesting to the wide ranging and complex nature of the field. Agyemang and Lehman (2013) reveal the role of accounting in simplifying the complexities that underpin and are subsumed in migration (why people move) and immigration policy debates. Annisette and Trivedi (2013) focus on how immigrant accountants in Canada are treated once they migrate. How accounting calculative practices and audits are employed within the neo-liberalist immigration policies in the UK, Canada and USA, and their consequences on people form the theme within Lehman et al (2016). McPhail et al (2015) discuss the Australian government’s handling of asylum seekers and the lack of accountability entailed in the process. A key message from these accounting papers on migration and immigration is that governments use accounting technologies as part of neo-liberal governance processes to *manage migration* and in so doing tend to ignore the immigrants’ human nature; rather commodifying them as economic goods and economic costs. Many contradictions and tensions ensue from the use of accounting centric approaches. Lehman et al (2016) argue that accounting is employed by the state to define, operationalize and clarify qualities and behaviours considered ideal by the state. Those qualities that are highly valued are then employed to identify who is acceptable as an immigrant. Other accounting technologies such as audits and inspections are employed by the states and governments to ensure that responsible organisations adhere to these definitions of acceptable migrants. Annisette and Trivedi (2013) suggest that, despite high values being placed on immigrant professional accountants by the Canadian state for immigration purposes, once they enter Canada they meet “an enormous devaluing” of their skills by the accountancy labour market (Annisette and Trivedi,2013,page 26). The view of migrants and immigrants as people with hopes and aspirations often gets lost through an accounting centric approach to migration. McPhail et al (2015) shows this clearly when they examine the Australian government’s treatment of undocumented migrants; whilst the Australian government accepts financial responsibility for these people, it has refused human rights accountability for these people. Thus these nascent accounting research papers on migration and immigration have exposed some of the inequities associated with current neo-liberal approaches, often underpinned by accounting logic, to migration management.

This paper examines, in detail, responses made in a particular period at the start of the migrant crisis[[2]](#footnote-2) where there is an imperative to protect lives as people risk their lives to enter Europe. The paper analyses how the European Union (EU) attempted to manage the situation by employing an *accounting logic* approach, providing financial and other resources whilst specifying the expected outcomes from the use of these resources. These outcomes are often couched in terms of the protection of people. Despite this, the paper argues that even in crisis situations where humanitarian values underpin attempts at managing the sizeable flows of migrants, *accounting logic* drives decisions towards controls rather than towards the humane treatment of migrants. The paper contributes to the literature by showing how decisions made through accounting logic may distract from making decisions to recognise more humanitarian needs of vulnerable people.

The paper comprises five sections. It proceeds in section 2 by providing background literature on contemporary migration issues generally and ends with a discussion of critical accounting’s role in exposing accounting myths within migration and immigration debates. An explanation of the notion of “accounting logic” is provided, emphasising what it leads to and what it can silence (Broadbent, 1998; Laughlin and Broadbent, 1993; Power and Laughlin, 1992). I relate this concept to migration arguing that accounting logic risks silencing our understanding about people’s aspirations and capabilities, their vulnerabilities, their fears and the sacrifices associated with moving countries. Section 3 explains the research approach whilst section 4 turns attention to the episode of the European Union’s 2015 “migrant crisis”. In section 4, an examination of the immediate actions taken by the European Union within its policy “EU Agenda for Migration” is made and shows how an accounting logic permeates the actions recommended by the Agenda. The paper analyses the effects of these actions and argues that the accounting logic silences other more humane logics. The final section discusses the findings and concludes the paper.

**Section 2: Migration, border controls and accounting logic**

There are many types of people moving countries for a variety of reasons. The term *migrant* is a generic and an umbrella term that refers to the people moving from one country to another (Castles, 2000; 2004). Some migrants may move legally into other countries but others may attempt to enter countries illegally without the requisite documentation and approval from the receiving countries (De Genova, 2002; Harney, 2011). These people are labelled as “undocumented migrants” or “irregular migrants” though more often the derogatory term, “illegal migrants” is used to describe them (De Genova, 2002; Harney, 2011). Recently some of these undocumented migrants have been labelled as “economic migrants” because the perception is that they are moving from their country of origin purely for economic reasons (Szmagalska – Follis, 2011; De Haas, 2008). Another distinct group of migrants are the refugees and asylum seekers. According to the [1951 UN Refugee Convention](http://www.unhcr.org/pages/49da0e466.html), "a refugee is any person who, owing to a well-founded fear of being persecuted for reasons of race, religion, nationality, membership of a particular social group or political opinion, is outside the country of his/her nationality and is unable, or owing to such fear, is unwilling to avail himself/herself of the protection of that country”. Whilst these terms attempt to classify the different types of migrants, the reality of the situation is that they often overlap and thereby creating difficulties for governments as they try to develop separate processes to manage the different types of migrant movement.

The field of migration studies is diverse, complex and controversial especially since there are different types of migrants and because people move countries for a variety of reasons. Whilst some researchers attempt to explain the factors that encourage the movement of such people, others attempt to explain linkages between migration and development, focussing on inequalities deriving from globalisation (Castles, 2000, 2004; de Genova, 2002; de Haas, 2008, 2011; Papastergiadis, 2000). Papastergiadis (2000) suggests that political and economic factors tend to operate at the macro level as states struggle to control movements of people through the use of laws, structures and practices. Economics remains a dominant factor in this process and is the language of analysis used at this macro level despite the fact that it marginalizes social and cultural factors (Papastergiadis, 2000). Some researchers attempt to explain the challenges governments face as they seek to manage complex issues such as new identities and communities created through the mobility of people (Aliverti, 2012; Annisette and Trivedi, 2013; Fassin, 2011; Recchi, 2008; Smith and Favell, 2006 ). For example, recently in Europe tight immigration policies have been developed and introduced by governments to counter public fears that European countries are “under siege” by an unprecedented wave of new immigrants (de Haas, 2008). Such policies are aimed at curbing and reducing immigration and but often are also made for political reasons such as limiting the success of extreme right parties (Huysmans, 2000; Schain, 2006). Other policies are introduced to enable the selection of skilled and talented migrants, who have “potential for integration” (Holtug, 2011) or are the brightest talents (Brown and Tannock, 2009). Controls at borders have increased as the rich countries have sought to keep out poor people from other countries entering their countries. Holtug (2011) argues that all immigration policies implicitly invoke values including “the value of national self-determination, social cohesion, a national culture, liberty and the welfare state.” (Holtug, 2011, page 4) and values within policies are unavoidable. However often in political discussions about immigration and migration more generally these values are only vaguely stated and often not explicitly justified.

*Securitization of migration and border controls associated with fear*

The migration debates in Europe are interesting because of the lack of internal border controls within the EU[[3]](#footnote-3). The Schengen project of 1985 led to the removal of “internal” border checks within the European Union area, allowing free movement to citizens of EU member states. But at the same time it was matched by increased external controls for non- European migrants (Prokkola, 2013a; 2013b). Many EU governments equate irregular migration with security concerns because of not being able to control their internal borders. The mix of different types of migrants, asylum seekers, and labour migrants is increasingly associated with different types of criminality including social conflicts and terrorism[[4]](#footnote-4) leading to “the securitization of migrations” as a key policy response from the European Union (Petrillo 2013). Fassin (2011) analyses new approaches to immigration control arguing that moral and political panic have led to the policing of immigrants. Fassin suggests that *“the deployment of restrictive and repressive policies of immigration has been accompanied by the development of an administrative apparatus at the borders and within the territory to control immigration and hunt down the undocumented, to adjudicate the refugee status and guard the detained aliens”* (Fassin, 2011, page 218). Asylum seekers and other migrants without legal status have been treated as criminals, and all labelled as “illegal immigrants” and considered candidates for deportation. Fassin (2011) argues that the view of immigrant illegality has been described as a “racial criminalization of migrants” in Europe to underline its almost exclusive focus on African migrants. De Genova (2002) confirms a similar situation in the USA; where also *“undocumented migrant labour has been criminalized as ‘illegal’ and subjected to excessive and extraordinary forms of policing. These undocumented migrants often have been denied fundamental human rights and many rudimentary social entitlements”* (De Genova, 2002, page 439).

Petrillo (2013) provides a theoretical explanation of why migration and immigration have become securitized. She draws on the work of Waever (1995) to suggest that there are no security issues *“but only issues constructed as such by ‘securitizing actors’, through securitising speech acts, namely the public discourse”* (Petrillo, 2013, page 111). Buzan and Wæver (2003) also argue that the concept of securitization is a speech act established by a political community allowing something to be treated as an existential threat to a valued referent object. This then enables *“urgent and exceptional measures to deal with the threat”* (page 491). In other words, by labelling an issue a security issue, the public psyche begins to believe that there are security issues associated with immigration and this gives policy makers the opportunity to devise policies to reduce the possible risks to society. *“It is well recognized, for instance, that the ‘securitized’ terminology that characterizes EU migration policy documents have contributed negatively in depicting persons as ‘illegal’, contributing to the negative discourses on migration, and further reinforcing negative stereotypes of irregular migrants as criminals.”* (Petrillo, 2013, page 112). Policies are announced using the language of security and war such as; *“‘fighting’ and ‘combating’ illegal migration through a crackdown on trafficking and smuggling networks in combination with the intensification of border controls”* (de Haas, 2008, page 1306). Governments attempt to gain and maintain legitimacy from their populations by employing such rhetoric.

The processes of border control and security introduced to deal with these alleged migration threats have been underpinned by neo-liberal governance and a neo-liberalist mentality. Neo-liberalism is the dominant economic and political discourse of the 20th century that believes in the power and logic of the market while neo-liberal governance includes those processes introduced by governments to enable this philosophy to thrive (Olsson and Peters, 2005; Ilcan and Phillips, 2010). Processes of neo-liberal governance dwell on a discourse of targets, best practices, costs and cost-benefit by which individuals, groups and agencies are given freedom and autonomy to act (Ilcan and Phillips 2010:849) but with oversight provided by the state and its agencies. For example, the Smart Border program between the US and Canada in 2001 focusing on border management and information sharing has been characterized as an example of neo-liberal governance where the state *“has rationalized and organized its political, economic and socio-cultural interventions differently (Peck 2001:447)”* (cited in Prokkoa, 2013b , page 1319). Fassin (2011) refers to the “governmentality of immigration in dark ages” (Fassin, 2011, page 213) and argues that repressive immigration policies have been accompanied by the introduction of administrative apparatuses to control immigration, linking control, security and fear. Detention camps at borders have become the new internment camps for *“dangerous others”* (Fassin, 2011, page 219).

*Accounting logic*

Broadbent (1998) defines “accounting logic” as a measurement and communication system that is founded on economic reasoning. Accounting logic gives rise to “conventional accounting practices” used in decision-making and control in organisations and society. Neo-liberal governance draws upon accounting logic, broadly defined, to manage and control activities (Armstrong, 2002; Catchpowle et. al., 2004; Chwastiak and Lehman, 2008; Cooper and Neu, 2006; Everett, 2003; Neu et. al., 2006). Accounting, here, is argued to be more than the technologies associated with financial reporting and include counting, classifications, auditing, accountability systems as well as accounting logic (Ezzamel and Hoskins,2002; Lehman et al, 2016). Accounting logic is founded on the view that the use of finance needs to be evaluated by the outputs created by those financial inflows. Activities are assessed by inputs and outputs translated into finance and money. In effect the thinking is that transfers of money are made with the expectation that something will be achieved for the something (money) given (Broadbent and Laughlin, 2013). Accounting logic is in operation wherever monetary flows are the key content of a regulatory process because of this idea of something to be achieved for something invested (Laughlin, 2007).

Broadbent (1998) in discussing accounting logic argue that it favours hard, dry and impersonal values at the expense of softer values. Accounting logic creates visibilities for those hard, dry objective and impersonal activities that are then deemed to be the most important and creates an aura of completeness. For example, accounting numbers and calculative practices, importantly, help shape economic activities by allowing comparisons and evaluation and control (Miller, 2001). Furthermore, an accounting logic may help to expose inconsistencies in activities and thereby encourage accountability. But by privileging practices such as these, it silences others. Accounting logic projects certain values whilst it ignores others. Broadbent (1998) cites the work of Waring (1988) who argues that a value is placed on death through the valuation of weapons but a value is often not placed on life. Accounting logic silences the social, issues about gender, the environment and human rights. Much in the critical accounting research illustrates accounting’s myths and myopia, exploring different ways of knowing, and challenging conventional accounting -- in which social, economic, and political spheres are perceived as unconnected (e.g., Armstrong, 2002; Broadbent and Laughlin, 2003; Cooper and Neu, 2006; Lehman and Okcabol, 2005).

An accounting logic view of migration implies that the accounting for the movement of people is one to be explained in hard financial and economic terms. The push and pull factors that encourage the movement of people are then mainly boiled down to economic reasons despite the complex reasons underpinning the movement of people. Thus, for example, one such thinking is that there is massive invasion of desperate Africans fleeing poverty and starvation and flooding into Europe and these people are “economic migrants” rather than refugees or asylum seekers (de Haas, 2008) who need to be excluded. Economic migrants are seen as irregular or “illegal” migrants to be prevented from entering richer countries[[5]](#footnote-5). Costs maybe incurred for exclusion purposes and for dealing with migrant problems[[6]](#footnote-6). The 2011 World Population Policies reported that 75 percent of governments are concerned about irregular migration and believe that it leads to more problems than opportunities (Tiessink and Appiah, 2014). Irregular migrants are associated with problems such as; *“unfair labour competition; driving down wages or displacing indigenous workers; undermining power relations between organised workers (trade unions) and employers; tax evasion; illegitimate claims for social services or supposed congestion of the housing market”*  (Duvell, 2011, page 63).

Not all migrants are undocumented or irregular and not all may move countries for economic reasons. A significant number of migrants are refugees, who have fled their countries mainly because they fear for their very survival, and as refugees, they are legally entitled to protection under International Law. These protections involve substantial financial burdens which governments seek to control. For example, according to Ostrand, (2015), *“The amount of aid from states and institutions for the Syrian Regional Response Plan reached only 61 percent of the estimated USD 3.74 billion necessary to cover the needs for Syrian refugees and host communities in 2014 (Ostrand, 2015, page 266).”* Although the large numbers of migrants attempting to enter Europe during 2015 were Syrian refugees fleeing the civil war and conflict in Syria, often all different types of migrants travel together and their differences are not obvious. Using an accounting logic to make decisions about migrants risks the distinction between the different types of migrants and their different needs getting lost in public debates.

An accounting logic approach to decision making creates an “aura” of completeness (Broadbent, 1998, page 272). But it reduces decisions to the financial, and mainly to the short term financial. This is a problem for migration in particular, because if it had more of a longer term presentation, it might estimate the long term economic benefits associated with migration. Furthermore in using this approach to migration decision making governments may seek to gain legitimation from their populace mainly through economic arguments that focus on exclusion, security and border controls. The risk is that an accounting logic silences other voices and ignores the softer and social measures and values that may enable a focus on the human rights and other social issues that underpin the movement of people to be taken into account.

**Section 3: Research methods**

The paper employs a critical interpretive methodology, drawing on documents provided by the EU to manage the “migration crisis”. Jȯnsson and Macintosh (1997) refer to this methodology as “CAT” or critical accounting theory where the goal is to demonstrate how *“accounting systems are part of the control apparatuses of an exploitive and coercive social order”* (Jȯnsson and Macintosh, 1997, page 375). Following Sargiacomo et al (2014), *“we start from the position that accounting exists within a moral economy characterized by vulnerability and suffering, and in this economy accounting actors have a responsibility to act”* (Sargiacomo et al 2014, page 653). The hope in using this methodology ultimately is for a more democratic, humane and less coercive world.

There are several benefits associated with employing documentary analysis in critical qualitative research. As Miller and Alvarado (2005) suggest, they do more than record but additionally reflect social and historical circumstances. They offer social facts that the qualitative researcher can interpret. The focus of this paper is on the period May 2015 to November 2015 when the European Union was faced with having to manage a significant number of migrants and refugees entering Europe. The paper selected a number of policy and communication documents produced by the EU as they attempt to manage the crisis. Most of these documents derived from publications from the European Commission[[7]](#footnote-7). A list of these documents is shown below in Table 1. After reading and analysing these documents, the themes to do with financial inputs and the outcomes expected from the use of these inputs were identified as representing the accounting logics that seemed to underpin the decisions being taken by the EU. It is important to reiterate that accounting logic goes beyond looking at accounting statements and the paper does not analyse financial accounting documents or technical accounting practices.

Within the documentary analysis, references to humanitarian values and other softer values within these official documents was sought as these may be interpreted as alternatives to the harder more objective values associated with accounting logic.

**Table 1: European Union Documents Reviewed**

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| **Documents** | **Produced by, Date and Reference** |
| Communication from the Commission to the European parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: A European Agenda on Migration | European Commission  Brussels, 13.5.2015 COM(2015) 240 final |
| European Commission makes progress on Agenda on Migration | European Commission  Brussels 27 May 2015 IP/15/5039 |
| Implementation of the Eurodac Regulation as regards the obligation to take  fingerprints | European Commission  Brussels, 27.5.2015  SWD(2015) 150 final |
| First measures under the European Agenda on Migration: Questions and Answers | European Commission Fact Sheet  Memo 15/5038 Brussels, 27 May 2015 |
| Migration: EU action and state of play | Council of the European Union Brussels, 9 September 2015 (OR. en) 11782/15 |
| Commission Recommendation of 8.6.2015 on a European resettlement  scheme | Council of the European Union Brussels, 3 July 2015 (OR. en) 10524/15 |
| Managing the refugee crisis: Immediate operational, budgetary and legal measures under  the European Agenda on Migration | European Commission Press Release  Brussels 23 September 2015 IP/15/5700 |
| A European Union Emergency Trust Fund for Africa | European Commission - Fact Sheet Memo/15/6056, 12 November 2015 |

The analysis in the paper drew upon material from printed and online media to show the surrounding tensions and turmoil faced by the EU politicians and policy makers as they wrestle with problems created by the use of accounting logic to manage what essentially is a social issue. The media plays an important role *“as a major arena in which image formation is played out in modern governance”* (Kooiman, 2003, page 40). This image formation is shaped by the communication providers (newspaper, as well as the actual journalists) and recipients (the readers and increasingly also contributors to conversations by way of blogs and tweets and other forms of social media). As Morales et al (2014, page 424) explain *“the press plays a key role in modern democracy by both informing and influencing citizens’ judgment.”* The media, they argue, is powerful in shaping the mind-set of citizens, through “a variety of subtle and not-so-subtle ways should not be downplayed”. Drawing on media articles provides, therefore a sense of the competing viewpoints that surrounded the migration crisis as it unfolded during the period May to November 2015. It enables an investigation of the “counter accounts” or the alternative views that challenged the debates about crises, security and control that the official documents projected through the accounting logic (Gallhofer et al 2006).

**Section 4: The Accounting logic in the European Agenda on Migration**

*The European Agenda on Migration*

The numbers of migrants appearing on the shores of Europe reached enormous amounts during the summer of 2015. Although the numbers are contested, an agency of the EU suggests that in the first 9 months of 2015, 710000 migrants attempted to enter Europe (Frontex website October 2015). A sense of crisis was created by the fact that the numbers of people arriving had doubled when compared to 2014. Also many people were shown to be arriving in the frontline countries of Italy and Greece, having crossed the Mediterranean Sea in boats, in the process risking their lives. In April 2015, 700 migrants drowned of the coast of Lampedusa, Italy, when their boat capsized. In responding to this situation in April 2015, the “European Agenda on Migration” was issued by the EU as a policy document to manage the immediate problems associated with the influx of migrants and refugees. This Agenda established the immediate actions to be taken as well as the more medium and long term goals[[8]](#footnote-8). In this section the immediate actions that were planned to deal with the crisis are analysed, drawing out the accounting logic within the Agenda.

*4.1. Purpose and values*

In its introduction, the “EU Agenda on Migration” recognises the imperative to protect people in need and the people who are putting their lives in peril as they try to cross the Mediterranean Sea into Europe. It recognises the diverse reasons that have led to the movement of people. These include *“globalisation and the communication revolution have created opportunities and raised expectations... the consequence of wars and crises from Ukraine to the Middle East, Asia and North Africa and …the impact of global poverty and conflict do not end at national frontiers”* (European Commission, 2015). The purpose of the Agenda is to tackle the immediate crisis and longer term migration issues. The Agenda articulates its goals as:

*“Europe should continue to be a safe haven for those fleeing persecution as well as an attractive destination for the talent and entrepreneurship of students, researchers and workers. Upholding our international commitments and values while securing our borders and at the same time creating the right condition for Europe’s economic prosperity and societal cohesion is a difficult balancing act that requires coordinated action at the European level.”* (European Commission, 2015a, page 2).

Whilst the Agenda refers to values it is silent on what constitutes these values. Since the 1990s the EU has projected itself as a ‘Community of Values’. The key values that are regarded as fundamental are spelled out in the Consolidated Version of the Treaty of the European Union, as amended by the Lisbon Treaty. Article 2 reads:

*“The Union is founded on the values of respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights, including the rights of persons belonging to minorities. These values are common to the Member States in a society in which pluralism, non-discrimination, tolerance, justice, solidarity and equality between women and men prevail.”*

Other values are identified on Article 3 including peace, freedom, justice and security. Additionally, the European Union also commits to promote these values in its relations with the wider world. A key question is whether these values are apparent in the measures within the Agenda for Migration.

*4.2. Accounting logic within the immediate actions*

The EU Agenda for Migration identifies the immediate actions to be taken in order that lives are not lost as people attempt to enter Europe. Many of the immediate or emergency plans were expressed in accounting logic terms that identified the financial resources to be devoted to actions and the expected achievements from such actions. Headline input of resources included “tripling the capacities and assets for the Frontex operations of Triton and Poseidon; *“mobilising additional €60 million in emergency funding for frontline member states” “providing 30 Million Euros for the Regional Development and Protection Programmes”* and *“50 Million Euros for a resettlement scheme to transfer 20,000 people to Europe.”* These inputs had expected outputs which whilst on the surface aimed at helping people in distress, were more often than not aligned with managing risks and controlling the movement of people in distress.

*4.3. Increased surveillance*

The tripling of resources for Triton and Poseidon activities signalled an increased focus on the surveillance and control of the external EU border. Frontex is the European Agency for the Management of Operational Cooperation at the External Borders of the Member States of the European Union (Frontex) established in 2004 for the purpose of external border control. Triton and Poseidon are two joint operations coordinated by Frontex to combat “illegal immigration” (Frontex website accessed 23 Nov 2015). Operation Triton has a monthly budget of EUR 2.9 million and consists of three open sea patrol vessels, two coastal patrol vessels, two coastal patrol boats, two aircraft, and one helicopter in the Central Mediterranean for the key purpose of border control and surveillance. The tripling of resources was to increase the ability of Frontex in undertaking these activities. Whilst it is commendable that the EU increased the financial and resource capacity to handle the migrant crisis of the summer of 2015, commentators have argued that this action only occurred after significant numbers of people had died trying to cross the Mediterranean Sea.

Philipson, writing for the Telegraph Newspaper in July 2015, suggested

*“The boosting of resources for Frontex came just days after more than 700 people died when a smuggling boat capsized and sank off the Libyan coast. Many of the victims were locked since the hold at the time. Further migrant disasters took the total number of deaths to 1,200 for that week, and 1, 721 for the first few months of 2015.At that time, the search and rescue operation had been scaled down following the closure of Italy’s Operation Mare Nostrum at the end of 2014” (Philipson, The Daily Telegraph, 10, July 2015).*

NGOs and other commentators welcomed the increased budget. Traynor, in the Guardian Newspaper on 23 April 2015, for example, reported that Save the Children commented:

*“The commitment to triple the budget and national offers of significant new search and rescue capacity are critical breakthroughs,” said Save the Children. “Europe took a small step back from the moral abyss today, but it needs to do much more to provide clarity and turn this momentum into lives saved at sea.”*

It seems therefore was that the tripling of resources was a little amount that came too late. The previous search and rescue activities had been undertaken by Italy’s Operation Mare Nostrum had been financed only by Italy on a budget 9 million euros. Italy had been asking for support from other EU member states without success. Several countries of Europe (including UK, Germany, France and the Netherlands) suggested that the Italian search and rescue mission were “pull factors” that encouraged more people to take perilous journeys to Europe. For example, the UK government *“refused to take part in the Triton mission on the grounds that saving lives just encouraged a greater flow of migrants and emboldened the people-smugglers”* (Traynor, the Guardian Newspaper, 23 April, 2015). It seems therefore that the preference was for people to risk their lives at sea in order for others to be deterred from taking such journeys.

The use of accounting logic can be seen in the decision to increase the financing of Triton operations since linked to this investment in resources were expectations of what was to be achieved. The expected outcomes would include increased surveillance and using information to identify and target smugglers. Indeed, Frontex, who are in charge of Triton operations, were expected to “develop profiles of vessels which could be used by smugglers, following patterns to identify potential vessels and monitor their movements”. Another agency, Europol was to be involved in the pooling of information. Europol is the European Union’s law enforcement agency “whose main goal is to help achieve a safer Europe for the benefit of all EU citizens” (Europol website accessed 05 December 2015). Arguably then, the focus of the operations was not necessarily on saving people but on surveillance. Heads of UN Refugee Agency and human rights and the IOM suggested:

*“A tragedy of epic proportions is unfolding in the Mediterranean,” they said. “The EU response needs to go beyond the present minimalist approach which focuses primarily on stemming the arrival of migrants and refugees on its shores. Enforcement alone will not solve the issue of irregular migration, but could increase the risks and abuse faced by migrants and refugees”* (Traynor, the Guardian Newspaper, 23 April, 2015).

*4.4. Emergency funding but coercive fingerprinting*

The “mobilisation of 60 Million Euros” emergency funding was to support frontline member states with the provision of healthcare and other support services as they received the influx of people. The expectation would that that the member state would be responsible for examining applications and processing people. The EU also planned to set up a “Hotspot” approach to support member states with handling the migrant arrivals. This would be for the purpose of identifying, registering and fingerprinting incoming migrants. Key agencies working on these would be Frontex, European Asylum Support Office, and Europol. They would also coordinate the return of migrants.

Again whilst the decision to offer emergency funding is commendable, the focus seemed to be keeping track of migrants rather than seeing to the humanitarian needs of these distressed people. In a document that was released soon after the Agenda for migration, guideline rules about finger printing processes and other processes to be taken were provided. Throughout the document, the migrant is referred to as a “data subject”, thus not recognising their humanity. Some of the instructions are that provided include the following:

1. *The Member State should inform the data-subject of the obligation to be fingerprinted under EU law, and can explain to him/her that it is in his/her interests to fully and immediately cooperate and provide his/her fingerprints.*
2. *If a data-subject who has not applied for asylum continues to refuse to cooperate in*

*being fingerprinted, he/she can be considered to be an irregular migrant and Member States may consider, where other less coercive alternatives to detention cannot be applied effectively, detaining him/her according to the provisions of Article 15 of the Return Directive (2008/115).*

In a commentary on these processes, Statewatch[[9]](#footnote-9) asked

*“Where is the EU going? Migrants, including pregnant women and minors, who have fled from war, persecution and poverty are to be forcibly finger-printed or held in detention until they acquiesce or are expelled and banned from re-entry. To add insult to injury the Commission deliberately withheld publication of the Guidelines yesterday to control news reporting when announcing its new migration plans."*

Emergency funding therefore was provided but what we see is the strong desire to control, monitor and keep tracks on the movement of these people.

*4.5. Stay away!*

Another immediate action to be taken was the plan to “work in partnership” with other non-European countries to stem the flow of migrants. The aim was to introduce measures that would prevent people embarking on “hazardous journeys”. As with the other plans, this involved a financing element, for example, 30 million euros was to provide for Regional Development and Protection Programmes, an input amount for which outputs were expected. These programmes were to be established in North Africa and the Horn of Africa for protection related actions and development related actions. The purpose of these programmes is to enable people in need of international protection to remain in close to their home environment and to support these regional areas as they manage significant numbers of refugees. A list of actions and activities that the Regional Development and Protection Programmes were to be engaged included *“support to legislative and policy framework, building up an administrative structure, training for professionals dealing with refugee issues, support to refugee status determination, improvement of reception conditions, support to vulnerable groups of migrants and refugees, awareness raising on the perils of irregular migration, providing possibilities for local integration and self-reliance, supporting refugees and refugee hosting communities with improved livelihood and education opportunities, providing employment generation schemes and vocational training, and fostering trust and social cohesion between the refugees and refugee hosting communities”.* This list of expected outcomes and objectives of the Regional Development and Protection Programmes quite clearly show policy that is aimed at all migrants, rather than one aimed at a specific groups of migrants. The underpinning logic is a desire to keep migrants, be they irregular migrants or refugees away from Europe.

Commentary on the effectiveness of this plan is hard to come by. However, there have been moves to engage with specific regions in an attempt to stem the flow of migrants from particular regions. In the autumn of 2015, for example, the EU met with African Leaders in Malta and approved a fund of 1.8 billion Euros in the “Emergency Trust Fund for stability and addressing root causes of irregular migration and displaced persons in Africa”. It is to be used to foster projects for development, create employment opportunities for young people, and ensure the provision of basic services for local populations including food, health, education and social protection, as well as environmental sustainability. Additionally, it is to help improve migration management “including containing and preventing irregular migration, effective return and readmission, international protection and asylum, legal migration and mobility, and enhancing synergies between migration and development”. An African development analyst, Abu Sakara, argued that European leaders had opted for a quick-fix solution to the global migration crisis but that "It is too simplistic to simply dish out money and hope that the problem will stop” (Kaledzi, 2015). African leaders at the summit argued that the amounts on offer were inadequate. There was little trust between the two sides with African leaders seeing the purpose of the meeting and the funding as Europe cajoling African countries to agree to policies about returning refugees and irregular migrants.

*4.6. Let’s share the burden of resettlement and relocation*

The final key financial input announced in the Agenda for migration was that an extra 50 Million Euros was to be provided to support a proposed European resettlement scheme. There was a need for Europe to be seen to be contributing and taking responsibility for helping displaced people; their commitment to the UNHCR required there to be legal and safe ways for displaced people to enter Europe. UNHCR had endorsed a target of 20,000 people resettled each year by 2020. The numbers to be taken by member states would be determined by a distribution criteria based on GDP, size of population, unemployment rates and past numbers of asylum seekers. The Agenda explained resettlement as

*‘Resettlement’ means the transfer of individual displaced persons in clear need of international protection, on submission of the United Nations High Commissioner for Refugees and in agreement with the country of resettlement, from a third country to a Member State, where they will be admitted and granted the right to stay and any other rights comparable to those granted to a beneficiary of international protection.”*

People already in Europe would be *relocated* to member states also using a similar distribution which the EU labelled as “objective, quantifiable and verifiable criteria that reflect the capacity of the Member States to absorb and integrate refugees”. Relocation as opposed to resettlement is an “intra-EU process” of redistributing refugees already in the EU. Relocation is undertaken for the purpose of sharing the burden of refugees and asylum seekers among EU member states. The *Agenda for Migration* called this showing *“solidarity... to assist those countries on the frontline”* (page 4). Resettlement on the other hand refers to the selection and movement of refugees from a country outside of the EU (where the refugee may already have protection) to an EU Member State. The Agenda’s proposal was to finance and support member states to be involved in emergency resettlement of refugees that would ensure a legal route for them to enter Europe and ensure the sharing of the burden of the cost of resettlement.

As the numbers of people attempting to enter Europe during 2015 continues to rise, the differences between these two processes of managing asylum and refugee people has become murky and problematic with several countries refusing to be involved in the emergency relocation and resettlement schemes suggested in the Agenda. Europe was not speaking with a common voice. The UK Home Office was adamant about this, saying for example; “we do not believe that a mandatory system of resettlement is the answer. We will oppose any EU commission proposals to introduce a non-voluntary quota…” (quoted in the Guardian Newspaper,15 May, 2015).

This view was criticised by amongst others the Refugee Council of the UK who commented that “it is shameful that the British government seems eager to opt out of doing the right thing by some of the world’s most desperate people.” (Anna Musgrove, Refugee Council, reported in the Guardian Newspaper, 15 May 2015).

The resettlement and relocation schemes were quota systems based on quantitative measures that draw upon accounting logics of objectivity and verifiability to give a semblance of fairness. Relocation especially was problematic. In May 2015, it was agreed that 40,000 refugees were to be relocated from Greece and Italy to other EU member states over two years. But by September 2015, because of the significant numbers of people seeking asylum and refuge, the EU approved plans to relocate 120,000 people over two years from Greece, Italy and Hungary to other EU member states. Resistance[[10]](#footnote-10) to the scheme exposed other factors and values that were supposedly more important to EU member states. For example, in the Czech Republic

*"There's a general fear in this region of societal change manipulated by political leaders," said Milan Nic, director of Bratislava-based think tank, the* [*Central European Policy Institute*](http://www.cepolicy.org/)*. "Our societies are still not very diverse or open. Some Central European countries like Slovakia have had 400 years of emigration and only a few years of immigration," he told the BBC.* (BBC website accessed, 4 December 2015)

Central and Eastern European countries were anxious about the possible impact refugees and migrants would have on their cultures and their national sovereignty. There were significant anti-immigrant feelings. It was also argued that most refugees wanted to relocate to Germany and would not stay in the countries to which they had been allocated. Germany welcomed significant numbers of refugee people and was prepared to absorb more than their quota.

Thus whilst the use of an accounting logic has led to the development of a plan to distribute refugees across Europe, this plan does not take into account the views and values of receiving countries, nor the views and values of refugees themselves. The numbers of people entering Europe through perilous routes still continue to grow.

In summary, the EU *Agenda for Migration* sought to develop emergency plans for managing the number of migrants and refugees arriving in Europe. These plans demonstrate an accounting logic, a way of thinking that dwells upon an input of financial resources with the expectation of managing the migrant crisis as the output. Funding and operational management processes have been the main methods employed to tackle essentially a humanitarian crisis. In the next section we analyse the effects of the use of accounting logic on this issue.

**Section 5: Summary and conclusions**

This paper has argued that in addressing the migrant crisis of 2015, the EU has drawn upon “accounting logic” to frame its plans and activities. An accounting logic seeks to make decisions in terms of the flow of resources: inputs of resources and the consequent outcomes from the use of these resources. Accounting logic aims at a transactional mode of control where resources should lead to outcomes. Thus it is instrumental in approach where something is given for something. Whilst the EU *Agenda for Migration* does not *specifically* mention that it is following an accounting agenda, its focus on something (outputs) for something (financial inputs) is suggestive of such an approach. This focus on something for something is not unreasonable. It only becomes problematic when the outcomes specified are not reflective of the deeper issues at hand. Thus in analysing the immediate plans taken by the EU through the *Agenda for Migration*, the question becomes, what outcomes are being sought and what outcomes are actually being achieved.

The Agenda clearly states that its immediate goal is to protect those in need because “The plight of thousands of migrants putting their lives in peril to cross the Mediterranean has shocked us all”. This is a commendable ambition premised on the needs of people in distress. However, in analysing the actual outcomes of the financial measures introduced there is a clear lack of coherence between the articulated goals and the actions being undertaken as a result of financial inputs. For example, the money injected in to the operations of Triton, through Frontex can be construed to have a dual purpose of policing of the seas to curtail the activities of people smugglers as well as saving lives. The primary purpose should be on saving lives, and helping people in distress and any focus on people smuggling[[11]](#footnote-11) and people trafficking misses the bigger picture. There are primary human obligations, legal obligations and moral obligations to the saving of people in distress as the UN Declaration of Human Rights states in Article 14 (1) *Everyone has the right to seek and to enjoy in other countries asylum from persecution* or as Article 1 extols people “should act towards one another in a spirit of brotherhood”. Decisions based on accounting logics often underemphasize social and humanitarian values, dwelling instead on the harder and more tangible goals. The Agenda falls into this trap, stating as it does that it will *“****better use information to identify and target smugglers”*** (emphasis in the original).

The notion of “better information” is being used also in the relocation quotas that have been devised. Better information according to an accounting logic depends on quantitative information which risks the non-consideration of personal and family circumstances within the relocation practices. The preferences of asylum–seekers and refugees are ignored, and vulnerable people may end up in situations and places that may make them more vulnerable. “Better information” is one that leads to a focus on dealing with the costs of migration rather than the needs of people. The particular needs of specific groups of people get lost in the desire to distribute people to countries by formulae. The premise on which the relocation is being made is to show solidarity and support for member states on the frontline making the needs of the refugees appear often secondary. Tiessink and Appiah (2014) suggest that in governance, the human rights of migrants are often overlooked; this could be due to the accounting logic within decision-making.

Whilst EU is described as a community of values, including the values of respect for human rights, these seem to be lost in the debates about what to do in this emergency situation. European countries have dealt with the crisis in different ways, with Germany welcoming the influx of people and Greece managing over one million people in 2015 providing food, shelter and healthcare. As Holtug (2011) argues, values are implicit in immigration and migration policies. The challenge for the EU member states is to bring discussions about values back into debates in more overt and positive ways. An accounting logic can be made enabling (Broadbent, 1998). For example, accounting metrics that measure how much is spent on supporting refugees by providing food and healthcare etc. in order to show humanitarianism would be useful here. Involving, seeking out and adding the voices of all stakeholders (civil society, NGOs, refugees, and migrants) into the migration debates could help in ensuring information that is provided is holistic and complete (Broadbent, 1998). The pain and fears of migrants and refugees need to be heard through the provision of information that enables these voices to be heard.

People move countries for many reasons economic, political, and sociological reasons making the management of migration complex. The reasons that force refugees and asylum seekers to flee their countries, especially when they are prepared to risk their lives and the lives of their loved ones, are compelling. The EU responses do not seem to give enough recognition of this. The policies that ensue often do not separate the processes for handling the mix of migrants, undocumented migrants and refugees. Some attempts are made to see the associated costs (the financial inputs/outflows) separately for different groups of migrants. The associated payoffs or returns are not readily visible especially when the focus of the policies seems to be on controlling numbers of people moving and restricting the freedom of movement, rather than meeting their particular needs. The challenge for EU politicians and world leaders is to take responsibility for managing the geo-political reasons underpinning why people move and not to use accounting logics, “throwing money at problems”, as a default solution.

Maric (2015) makes an impassioned plea that:

*“…it should be a basic human instinct to offer a helping hand to the ones in need. And then, when they have their basic needs met, we as Europeans should work jointly on a long term solution that could bring this crisis to an end. Compassionate, caring, yet decisive and dedicated to solving the problems – that would be the face of Europe we could show the world and be proud of. Once we lose our humanity, Europe will definitely lose its face, for good.”*

This paper has argued that decisions that are founded mainly by an accounting logic may risk a lack of a holistic understanding of problems and thereby lead to solutions that may mean a loss of humanity and humanitarianism. The migrant crisis continues to make headlines in 2016 as the EU continues to struggle with finding a workable solution[[12]](#footnote-12).

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1. Migrant is defined in the Oxford English Dictionary to mean; “one who moves, either temporarily or permanently, from one place, area, or country of residence to another." A wide ranging vocabulary is used in the media to identify differences between different types of migrants. According to the [1951 UN Refugee Convention](http://www.unhcr.org/pages/49da0e466.html), " a refugee is any person who, owing to a well-founded fear of being persecuted for reasons of race, religion, nationality, membership of a particular social group or political opinion, is outside the country of his/her nationality and is unable, or owing to such fear, is unwilling to avail himself/herself of the protection of that country.” [↑](#footnote-ref-1)
2. This paper analyses Europe’s responses made in the summer of 2015. The migration crisis, however, continues and remains a live and real problem that Europe continues to grapple with. [↑](#footnote-ref-2)
3. The European Union is an economic and political partnership between 28 member countries covering most of Europe. Further details can be found at <http://europa.eu/about-eu/basic-information/about/index_en.htm> [↑](#footnote-ref-3)
4. In November 2015, there was a terrorist attack in France. Investigations showed that one or more of the terrorists had entered Europe as part of the mass migration taking place in the summer of 2015. [↑](#footnote-ref-4)
5. The French city of Calais has had migrant camps since 2002. Rygiel (2011) explains the nature of these camps. “From a governmental perspective, the camp at Calais is similarly designed to control migrant mobility by placing migrants in a state of transience that prevents them from settling in the UK, France or elsewhere. Irregular migrants can then be rendered as objects of control and subject to administrative practices such as police harassment, incarceration, and deportation” – practices that Migreurope includes as part of its broader definition of detention. The Calais ‘jungle’ is part of this extensive governmental system of detention in Europe. This system involves not just enclosed spaces of incarceration but also a network of actors, practices, and policies designed to force migrants back along their ‘pathways of expulsion’ (Rygiel, 2011, page 5). [↑](#footnote-ref-5)
6. In July 2015, Topham reported in the Guardian Newspaper that “Eurotunnel spent €13m on security in the first six months of 2015 and has requested the French and British governments to reimburse it €9.7m, of which one third would be to compensate for the loss of business through delays to its service. [Jaques Gounon, the CEO of Eurotunnel]… said that he expected the [French and British] governments to pay up or face legal action, as a previous claim during a similar crisis in 2002 was eventually upheld by an international court, obliging them to pay a much higher sum. migrants were illegally passing through the tunnel. He added that the company needed more money to install additional fencing, CCTV and infrared barriers “(Topham, 22 July 2015). [↑](#footnote-ref-6)
7. According to European Union (2013) “The Commission is the politically independent Institution that represents and upholds the interests of the EU as a whole. In many areas it is the driving force within the EU’s institutional system: it proposes legislation, policies and programmes of action and is responsible for implementing the decisions of the European Parliament and the Council. It also represents the Union to the outside world with the exception of the common foreign and security policy” (European Union, 2013, page 19). [↑](#footnote-ref-7)
8. Medium and longer term actions built upon four pillars aimed at managing migration. These include reducing the incentive for irregular migration; saving lives and securing external borders; having a strong asylum policy and developing a new policy on legal migration. This paper does not analyse these longer term plans. [↑](#footnote-ref-8)
9. Statewatch is a non-profit-making voluntary group founded in 1991. It is comprised of lawyers, academics, journalists, researchers and community activists. Its European network of contributors is drawn from 18 countries. Statewatch encourages the publication of investigative journalism and critical research in Europe the fields of the state, justice and home affairs, civil liberties, accountability and openness (Statewatch website accessed 4 December 2015). [↑](#footnote-ref-9)
10. Britain, Ireland and Denmark have legal exemptions to opt-outs of the scheme. Britain opted out but Denmark and Ireland offered to participate. [↑](#footnote-ref-10)
11. People smugglers also have their own economic logic that explains their activities. [↑](#footnote-ref-11)
12. In March 2016, the EU entered into a controversial deal with Turkey aimed at stemming the flow of migrants into Europe. The agreement stated inter alia that:

    1)*All new irregular migrants whether persons not applying for asylum or asylum seekers whose applications have been declared inadmissible crossing from Turkey to the Greek islands as of 20 March 2016 will be returned to Turkey;*

    *2) For every Syrian being returned to Turkey from the Greek islands, another Syrian will be resettled to the EU from Turkey directly;*

    *3) Turkey will take any necessary measures to prevent new sea or land routes for irregular migration opening from Turkey to the EU (Memo 16-1221 EU-Turkey Deal)* [↑](#footnote-ref-12)