

**IMMIGRATION AND NEO-LIBERALISM:
THREE STORIES AND COUNTER ACCOUNTS**

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APIRA 2013 REF: K184

Paper#: K184

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Submitted to APIRA 2013

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ABSTRACT

This paper argues that as states attempt to gain competitive economic advantages under advanced capitalism, contemporary immigration policies are driven by neo-liberalist restructuring and thinking. Accounting technologies are employed to count people, and monitor organisations and people through information profiling, reponsibilization and expanding knowledge networks. These rationalities facilitate the seeing of people only in terms of economics and market rationalities. The paper argues for critical accounting researchers to contribute to immigration debates by unmasking this myth underpinning immigration discourses, and rather to see immigrants as social agents with capabilities and aspirations. The paper suggests that it is through the narratives and stories of immigrants that this counter accounting for immigration may be developed. The paper provides three case studies from the US, the UK and Canada to illustrate the impacts of neo-liberalistic thinking on immigration and to provide counter accounts through immigrant stories.

Keywords: immigration, neo-liberalism, critical accounting, stories, governance.

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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 now seen as a marker for social disadvantage, being highly correlated with poverty, homelessness, and low labour market outcomes. 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 field¹. Yet critical accounting research has led the way in probing accounting's partisanship in the major social struggles of our times. In this paper we explore the ways in which accounting and its related practices have come to intervene in the field of immigration and use immigrant narratives as a means of giving (counter) accounts of the accounting-immigration nexus. By focusing on immigrant stories, we follow a long tradition in critical accounting research in giving voice to the marginalized (see Annisette, 2003; Arnold, 1999; Chwastiak, 2009; Dambrin and Lambert, 2010, Dillard, 2003; Dillard and Reynolds, 2008; Duff and Ferguson, 2011; Gallhofer and Haslam, 2006; Hammond et. al. 2009, 2011; Killian, 2010; Lehman, 2012; Oakes and Young, 2008; Reiter, 1997).

Central to the analysis which follows is our firm belief that immigration policy and practice under advanced capitalism is an integral part of neo-liberal restructuring (Bauder, 2008) and that accounting is a vital technology in the tool box of neo-liberal governance and rule (Miller and Rose, 1990). We argue that contemporary neo-liberal states have singled out the development of a "knowledge-based economy" as a key driver of comparative advantage in the global economy, and to that end many have re-crafted their immigration policy into a skill-based strategy aimed at attracting individuals whose repertoire of skills match critical deficits in their national labour

¹ Noteworthy exceptions are Agyemang and Lehman forthcoming, Annisette and Trivedi, 2013; Graham and Neu, 2003; Hanlon, 1999; Harney, 2011; Lehman, 2006; Neu, 2012; Perkiss et. al. 2012).

markets. Consequently immigrants are often accounted for by the statistical tables, flow charts and annual government reports attempting to document and classify them. Audits and inspections are employed by governments to *manage migration*, to sift and to sort out the acceptable from the unacceptable. On the other hand, written stories, visual images, and the oral tradition of storytelling, reveal immigrants as otherwise silenced people, as human beings in motion with aspirations, unencumbered by the erroneous beliefs of others. Immigrants' stories and their narratives provide more nuanced accounts and offer an alternative means of evaluating and understanding immigration decisions and lives. They highlight the effects of "pushing metrics into more and more areas which are properly the domain of human judgment" (Power, 2004, p. 772).

By tying the current rhetoric of global neo-liberalism to contemporary immigration, and reflecting on the stories immigrants recount, this paper aims to integrate accounting with immigration discourses and to analyse the significant consequences of economic globalization on people. Critically as well, whilst some have pointed to the potential of migrant stories in improving theorization on migration and neo-liberalization (Lawson 1999, 2000, Annisette and Trivedi 2013) we intend also to illustrate how these accounts can contribute to theorization in accounting. The paper achieves its purposes by discussing three immigration episodes from three countries, the US, Canada and the UK.

Our arguments are developed in 5 sections. The next section, Section 2 provides a guide to conceptualizations of neoliberalism. We draw on current debates and policies from the US, the UK and Canada to illustrate the commonalties and varieties of neo liberalist thinking as well as its impacts, showing how accounting technologies are implicated and used. In Sections 3 we discuss alternative accountings through the use of stories and narratives. Section 4 contains three stories from the 3 countries that illustrate both the use of accounting technologies in the context of neo-liberalism and the narratives that immigrants tell about the impacts of specific policies. The final section 5 provides a concluding discussion.

2. Contemporary immigration, neoliberalism and accounting

Canada was among the first to specifically link immigration policy to skill, doing so in a limited way in 1967 and increasingly expanding it over time. Australia, New Zealand, and the UK formally changed to a skill based strategy in 1989, 1991 and 2011 resp. According to Pottie-Sherman (2012), the list of countries that have moved to supply-driven systems now includes Denmark, Finland, France, Germany, Ireland, Japan, the Netherlands, Sweden, the Czech Republic, Singapore, South Africa, Lithuania, and Romania.

Immigration policy in many of these countries is increasingly framed within the context of a “global competition for talent” (Castles, 2000; Castles and Miller, 2009; De Genova, 2002; Dhawan, 2007; Gold, 2005; Li, 1992; Menz, 2009; Ong, 2006, 2010; Papademetriou et. al., 2008; Papastergiadis, 2000; Shelley, 2007; Brown and Tannock, 2009). Brown and Tannock (2009, p. 381) explain the global competition for talent in this way:

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

There are examples in the policy documents from several countries attesting to this focus on skills. In Canada for example, a report of the Conference Board of Canada (Watt et al 2008) stated:

To ensure an adequate supply of talented workers to fuel economic growth and to sustain Canada’s standard of living and quality of life, it is estimated that Canada will need to bring in more than 300,000 immigrants annually after 2011—representing an increase of about 60,000 immigrants per year over the levels that have prevailed since 2000...It is no longer the case that skilled immigrants and international workers are going to “walk in the front door” and plan on working or settling in Canada. There is just too much global competition for top talent. The competition for international talent with tertiary education in science and engineering, for example, is intense, with the U.S. capturing 45 per cent of this professional and technical migration while Canada captures just 10 per cent (Watt et al 2008, p. 5).

Similarly, in the UK in 2006, a policy document stated the following:

We think that there are some high-level benefits that should be delivered by any effective managed migration strategy. These are: Economic and international competitiveness • Identifying, attracting and retaining, those who will increase the skills and knowledge-base of the UK; • Identifying and attracting those who will invest capital or in their education in the UK; enabling employers to fill short-term gaps in the labour market; • Contributing to the UK economy (The UK Government, 2006, CM6741, p. 9).

For the US, Pottie-Sherman (2012) observes the 2007 failure to pass a US Comprehensive Immigration Reform Act (CIRA) (proposed by Republicans) that included a points-based-system based on skills, was argued against (by Democrats) for weakening the moral foundation of the USA, enshrined in its policy of family reunification. However, this is a suspect claim at best, as skills have always been privileged in US immigration policies, status, and legal entry provisions. Politics, discourse, the complexity of neoliberalism, race, and immigration policy in the USA can create a myth that skills are not employed as a criteria, while also recognizing the US need for “less skilled” labor (Pottie-Sherman, 2012; Heyman, 1998).

This framing of immigration policy as a platform for national competitiveness is illustrative of what Ileana and Phillips (2010) refer to as “the neoliberal mentality” characterized by an unremitting extension of market logic and rules into all spheres of social life. The immigration apparatus that we explore in this paper therefore should be considered part and parcel of a wider state apparatus designed to harness and extract life forces according to market principles of efficiency and competitiveness (Walsh 2011). Neo-liberalism, is a “political –rationality” that forces the social realm to operate under the forces of market logic” (Pottie-Sherman 2012, p. 5). In a nutshell therefore, by erasing their capabilities as social and moral agents, contemporary neoliberal states recast immigrants and would-be immigrants, as primarily economic agents (Castles and Miller, 2009; De Haas, 2011; Hansen and Porter, forthcoming; Nussbaum, 2000; Pallitto and Heyman, 2008). Once so defined, they are immediately rendered available for economic measurement and manipulation via a range of calculative technologies of which accounting is one. The ultimate effect of neoliberal immigration policy and practice therefore is to confound prior understandings of citizenship and what it is to be a citizen. As Ong (2006, p. 6-7) points out:

the elements that we think of as coming together to create citizenship –rights, entitlements, territoriality, a nation- are becoming disarticulated and rearticulated with forces set in motion by market forces. On the one hand, 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 and can exercise citizenship-like claims in diverse locations. Meanwhile, citizens who are judged not to have such tradable competence or potential become devalued and this vulnerable to exclusionary practices.

Conceiving of accounting and its related technologies (e.g. the audit) as an important means through which neoliberal immigration policy is made operable, we follow a well-established line of accounting research which views accounting and calculative technologies as a major component in the arsenal of neoliberal governmentality (Armstrong, 2002; Catchpole et. al., 2004; Chwastiak, 2009; Chwastiak and G. Lehman, 2008; Everett, 2003; Ezzamel, 2009; Ezzamel and Hoskin, 2002; Knights et. al., 1987; Laughlin and Broadbent, 1993; Neu and Ocampo, 2007; Neu et. al., 2006; Robson, 1992; Vollmer, 2003; Young, 2006.). Described as “government at a distance” (Rose 1999, p. 49), governmentality under neoliberalism is facilitated and enacted through the creation of neoliberal subjects, who by internalizing the principles of market logic deploy it to measure themselves, their activities as well as that of other social actors and constituencies (Walsh 2011; Ilcan and Phillips 2010). To this end, as many have pointed out, neoliberal governments are associated with a discourse of targets, best practices, costs and cost-benefits which provides the framework within which individuals, groups and agencies are given freedom and autonomy to act (Ilcan and Phillips 2010; Judt, 2010; Klein, 2007; Mitchell, 2002; Leitner et al 2008; Walsh 2011). Relatedly, it is associated with the creation of a plethora of calculable spaces as individuals, groups and agencies are expected to render their activities visible to centers of calculation so as to track progress and monitor outcomes (Leitner et al 2008). However, as accounting creates visibility and calculability by privileging certain practices, it also silences others.

For Ilcan and Phillips (2010), whilst neoliberal rationalities of government take on diverse forms, three are linked to calculative practices: information profiling, responsabilization, and knowledge networks. These rationalities recast social and political issues into technical problems solvable by economic calculus that relies to varying degrees on different forms of accounting. For the

purposes of this paper we briefly review the three, cognizant of their overlaps. *Information profiling* refers to the rudimentary accounting acts of classifying and categorizing human populations thereby transforming them into calculable sites for expert manipulation and interrogation. In the field of development for instance, Ilcan and Philips note that information profiling serves to parse populations into “discrete empirical spaces that are correlated with changing variables such as nutritional status, GNP and genetic endowment, and enmeshed in Western scientific practices, such as statistics” (Ilcan and Philips, p. 851). Thus information profiling is associated with an insatiable demand for numbers producing what Hacking calls an “avalanche of numbers” (Hacking 1990, p. 5). Within the field of immigration, this avalanche of numbers is palpable. The web site Citizenship and Immigration Canada (CIC) boasts of the wealth of statistical information it produces on “permanent and temporary residents as well as immigration and citizenship programs” via a wide range of quarterly, annual and ad hoc publications (see <http://www.cic.gc.ca/english/resources/statistics/index.asp>.)²

In the UK, commentators on migration and immigration constantly reflect on the statistical information issued by the Office of National Statistics, employing them to reflect on the success or otherwise of government policy. One such illustration is the 2012 claim of Immigration Minister Damian Green: “Our reforms are starting to take effect ... Home Office figures from the second half of last year show a significant decrease in the number of student and work visas issued, an early indicator for the long-term direction of net migration. Net migration remains too high but, as the ONS states, it is now steady, having fallen from a recent peak in the year to September 2010” (<http://www.dailymail.co.uk/news/article-2105311/Net-migration-UK-stuck-250-000-despite-Camerons-tough-talk-slashing-numbers.html#ixzz2Je9GBmBe>).

Ilcan and Phillips’ conception of information profiling mirrors Power’s (2004) view of first order and second order measurements, and arguably combines the two. First order measurement, relates to classification and counting, making things visible for monitoring and control. Second

² These include *Facts and figures* an annual publication which provides statistical information about new permanent residents to Canada and temporary residents entering Canada to work, to study, or for humanitarian and compassionate reasons; *Quarterly Administrative Data Release* which provides statistical information about CIC’s operations, the number of permanent and temporary entrants to Canada, and the number of new citizens and *Citizenship and Immigration statistics archives* (1966 to 1996) which provides annual statistical publications describing Canada’s immigration and citizenship programs. Production ceased with the publication of the report for 1996 (<http://www.cic.gc.ca/english/resources/statistics/index.asp>.)

order measurement builds on first order measure becoming techniques for long distance control, and leading to process of reform and regulation. Thus, measuring the number of students within migration statistics (detailed in Section 4) may lead to interpretations about the proportion that leave the UK after qualification, setting in motion actions by the UK Border Agency.

Information profiling means people are counted, measured, profiled and they become subject to examination.

Responsibilization is the ongoing process by which the neoliberal subject is created. It is linked to the set of practices by which social agents are made responsible to care for and govern themselves (Ilcan and Phillips 2010). Calculative practices are employed to see the extent to which this is happening. Ilcan and Phillips (2010) illustrate with Millennium Development Goals: how they are used to build and review the capacities of organisations and individuals responsible for development. Accounting techniques such as budgets and standard costs are well known to be part of a wide array of knowledge and expert systems referred to as technologies of the self (Foucault 2003; Armstrong, 2002; Buck-Morss, 2009; Ezzamel, 2009; Fainstein, 2010; Mitchell, 2002; Nussbaum, 2000; Neu et. al., 2006) which ensure that the goals and interests of the human agents and agencies upon which they are applied become “fully aligned with the politically determined goals of the state” (Graham 2010, p. 33). Within the field of immigration, responsibilization works first and foremost to divest authority for the execution of immigration policy from the state to a variety of private authorities –such as corporations and universities– which via the implementation of accounting, reporting, audits, and accountability devices and come to work on behalf of the state indirectly taking on state-like functions of immigration control. In short “government becomes governance” (Shamir 2008, p. 6). As organisations and people are made responsible for activities, new forms of audit and monitoring are developed to manage the changes in risk that responsibilization introduces. De Genova (2002) illustrates the ways in which surveillance in the United States (i.e. immigration control) has been increasingly transferred among different centers of responsibilities: the police, other state officials (those responsible for housing and welfare benefits), to employers, college admissions officers and the like. Increasingly financial penalties are used to coerce employers into responsible behavior (to not employ undocumented migrants). Target setting has also become a calculative practice used to enforce responsible behavior.

Responsibilization in the field of immigration also works on incoming migrants to transform them into ideal neoliberal citizens who view themselves as “self-sufficient market actors who provide for their needs and those of their families” (Brown 2005, p. 42 in Brodie 2007, p.103). Indeed the process of creating neoliberal subjectivities starts at immigrant recruitment for as Walsh (2011) has shown, the market-based technologies of evaluation currently in use by neoliberal immigration regimes serve to privilege those candidates most likely to exhibit the neoliberal ideals of flexibility, cosmopolitanism, individualism and entrepreneurialism. In other words the system is already biased to selecting those immigrants who already normalize the principles of market logic and rationality. Once having obtained immigrant status, the vision of market rationality as the principle basis of action is further reinforced by a system which “rewards individuals and institutions who enact the vision” (Brown 2005 ,p. 39-40 in Brodie 2007 p. 100). Thus the end result of responsabilization within an immigration regime is to transform the incoming immigrant into a citizen is “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).

Ilcan and Phillips’ third calculative practice of neoliberalism is an ever-growing emphasis on *knowledge networks* for governing, and this applies as an important aspect of the global reach, interacting and overlapping internationalizations of accounting. Whether accounting creates the myth of omnipresence through accounting international financial reporting standards (“IFRS”) or seeks homogeneity in compliance rules, governing, and outreach in globalized-localized firms across the globe, these are illusions of accounting and auditing practices as objective parts of these knowledge networks. Although our subsequent narratives illustrate immigration in three nation states, issues of immigration, competition, border flows, information gathering, and accountabilities are essentially overlapping. Neoliberal and global pressures have eroded the nation-state as sacrosanct, with a corresponding dramatic worldwide growth of global networks, NGOs and international human rights organizations monitoring immigrant deliberations, divergences, and data bases. These knowledge networks operate as a third neoliberal rationality of government, endeavoring to define immigration, codify reports, identify the groups and agencies involved with immigration, and share strategies. Knowledge networks involve a variety of groups including: federal government agencies, private sectors and international organizations,

developing and broadening relations between people, operating within and through various economic, political or market situations. Ilcan and Phillips (2010) observe that information and communications technologies (ICT), link members to each other using technologies as knowledge, proliferating forms of identities, expanding structures of control, and providing rationales for activities. Thus by way of expanded outreach, these information networks create new ways of being in, conceptualizing, and seeing the world of immigration.

While the formation of knowledge networks appears to be a process of simply “appealing to mutual interests”, their formation is better understood as an assembly of allied interests with multiple objectives, through calculation, persuasion, intrigue or rhetoric (Ilcan and Phillips 2010). This process of governing through knowledge sharing, mobile enough to shape efforts across a broad array of territories, does suggest the need for scrutiny in how international organizations are involved in shaping actions, are imagined as operating on global scales, and how knowledge networks facilitate particular forms of knowledge and expertise. Ilcan and Phillips ask: to what extent do they impose limits on conduct? (In the US case that follows the knowledge network between states and federal immigration bodies dispute the uses/ abuses of police conduct and force).

Replicating and reproducing the two other elements of neo-liberalist governing, knowledge networks cultivate the mobilization of new “measureable” subjects, and the control and dissemination of ideas about social and political change. Practices operate through procedures of calculation and classification, and in mobilizing the resources of diverse global actors, may increasingly form loose and temporary policy networks that cut across national, institutional and disciplinary lines. As a rationality of government, knowledge networks in varying degrees use calculative practices to inform or induce knowledge sharing, aim to organize actors, develop information and forge other relations into calculative projects. In the context of development, world-making schemes “and the mentalities of rule in which these schemes thrive, need to be scrutinized for their significance in producing tensions both in development organizations and in people’s daily lives... They are more than a ‘Major Distraction Gimmick’; they are everywhere being put into effect... [and] aim to enforce social transformation” (Ilcan and Phillips 2010, p. 864). We would argue similarly, that in global and national debates about migration generally

and immigration in particular, scrutiny is necessary because of the impact of calculative practices on peoples' lives.

The neoliberal project however is never absolute and is always unfinished. As a political rationality or art of governing (Rose et al 2006), it encounters pockets of resistance. Thus neoliberal governmentality as Miller and Rose (1990, p. 10-11) point out “may be eternally optimistic, but government is a congenitally failing operation [as] 'Reality' always escapes the theories that inform programmes and the ambitions that underpin them”. As they further argue:

Technologies produce unexpected problems...Unplanned outcomes emerge from the intersection of one technology with another, or from the unexpected consequences of putting a technique to work. The 'will to govern' needs to be understood less in terms of its success than in terms of the difficulties of operationalizing it (1990, p.11).

Thus in the three cases which follow we illustrate the role of accounting and related technologies in operationalizing neoliberal immigration policies through their enrolment in neoliberal rationalities, particularly those of information profiling and responsabilization.

We do this in the belief that accounting does not deliver the "true nature" of what prevails and is never neutral and also because Castles (2004) reminds us that:

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. Countering accounting calculative practices through migrant accounts.

Accounting objectivity is routinely claimed by the profession as a means of asserting its legitimacy and ethical high ground, but its factual basis is suspect, its myth making legendary. In contrast to the conventional and expedient view of accounting as a passive data provider, dedicated to unbiased reporting, it contributes to cultural and political life, and it forms part of the social states of ideological persuasion. Accounting practice is a contested terrain in its role as a social force. Much in the critical accounting research illustrates accounting's myths and myopia, exploring different ways of knowing, and challenging conventional accounting and neo-liberalist ideas -- in which social, economic, and political spheres are perceived as unconnected

(e.g., Armstrong, 2002; Arnold, 1999; Broadbent, 2002; Catusus, 2008; Chwastiak, 2001; Cooper and Neu, 2006; Dillard, 2009; Dillard and Reynolds, 2008; Ezzamel, 2009; Ezzamel and Willmott, 1998; Graham and Neu, 2003; Knights and Collinson, 1987; Lehman and Okcabol, 2005; Merino et. al., 2010; Mitchell et. al. 2001; Miller, 1990; Neu et. al., 2006; Oakes and Young, 2008; Parker, 2008; Potter, 2005; Power, 1996; 2009; Saravanamuthu, 2008; Schweiker, 1993; Sikka, 2000; Vollmers, 2003; Young 2006). For example, Chwastiak's (2009) research on accountability, and access to life-needs in the Iraq war suggest, "Auditing does not necessarily contribute to improved transparency or enhanced democracy... information may be transfigured or rendered invisible" (Chwastiak, 2009, p. 6). Similarly Dillard's work (2003) regarding IBM and the Holocaust challenges accounting's use of "technique" while obfuscating human effects. These works demonstrate and are innovative recasting of accounting's consequences. Critical research plumbs the numbers to be informed, socially reflective, and critically self-consciousness and thus the effect of immigration policies and practices as discussed theoretically above requires countering. We do this by focusing on the stories immigrants themselves tell, employing these as alternative accounts (Bamberg, 2006; Hammond and Sikka, 1996; Llewellyn, 1999).

In contemplating migration-research myopias, de Haas (2011) remarks on numerous deficiencies -- including the limited conceptions of migrants as data, ignoring their vitality, dynamism, and aspirations.

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).

Immigration policies that attempt to "turn on and turn off" people "like a tap " through bureaucratic regulation based upon information profiling to select and reject people often fail because they ignore the social processes inherent in the decisions migrants make (Castles, 2004; de Haas, 2011; Hansen, 2011; Hansen and Mullen-Schulte, 2012; Hansen and Porter, forthcoming). Whilst the neo-liberal agenda signals a preference for a particular type of skilled individual the tendency is to ignore the aspirations and capabilities of migrants. In moving toward enhancing our understanding of the movement of people, we recognize this often resides in the stories and experiences, which are the *accounts*, migrants provide themselves. Lawson

(2000) suggests that migrant stories provide a rich account of the social and cultural costs of neoliberal development.

In the next section we introduce three case narratives from the US, the UK and Canada. We explore the idea of immigrant accounts as counter accounts, illustrating that contrary to the neoliberal ideal of *homo-economicus*, the immigrant remains a social /moral being whose sense of social justice has not been captured by neoliberal logic. Through these narratives, which give accounts of immigration experiences alongside the calculative dimension of accounting, we suggest there is a theoretical space to explore the non-calculative dimension of accounting. We argue therefore for a de-coupling of accounting from the calculative and for the theoretical potential of narrative counter-accounts. It should be unsurprising that what follows are not identical but diverse, distinct, and unique stories. Emerging from dissimilar nation-states, political histories, cultures, and writers, revealing complexities of unique individual-immigrants, the following illustrates the richness of multiplicities. Our work departs from conventional technologies of simplified, unyielding and inflexible categories, exposing the suspect nature of neo-liberalism's task of creating static calculative subjects. In what follows, the accounts provide nuanced observations complete with difference.

4. Three case studies and three counter accounts

4.1. US Latina Immigrants in an age of neoliberalist globalization

Audits, verifications and responsabilization

Accounting is inextricably linked to various migration reports, economic factors, and social policies in the US, partly through the ubiquitous I-9 audit form, a federal law requiring that every employer verifies the identity and employment eligibility of their employees. But as audit reports and border controls fail to quell the tide of Latino immigration into the US, new policies have been implemented, and recently a "show me your papers" law pervades local landscapes, particularly in the South and West US. Scrutinizing the mobility of immigrants and using audits as surveillance technology is among neoliberalism's "government at a distance" repertoire, and the contradictions and fraught nature of creating governable and commodified persons is evident in the US case which follows. We note, first, that regulation, rules, and the legal system become

arbitrary while purposing to be objective. Second, audits and accounting data become synonymous with fear, power, and panoptical-like monitoring. Third, a measuring and language system emerges in the knowledge base, a process with words such as illegals and aliens, thus privileging ideas with seamless sterility where in reality subjective managing of immigration takes form -- sifting and sorting out the acceptable from the unacceptable. Fourth, the instabilities continue to manifest: despite the profoundly calculative nature of reports, the data is never objective and the knowledge networks are unjust and discriminatory – particularly in the insidious impacts on women.

The turn to section 287(g) of the Immigration and Nationality Act³ “show me your papers” was arguably motivated by political pressures to address illegal immigration especially since employment verifications have proven limited in accountability and ineffective in controls. Frustrated with Congress’s failure to enact comprehensive immigration reform, local leaders and constituencies, as we will see below, have sought direct participation in enforcement, finding a willing partner in the 2004 – 2008 Bush administration prior (Rodríguez et. al., 2010). In the context of Ileana and Philips’ responsabilization, local enforcement and control devices compete with and replace federal authority, transferring risks, responsibilities, and power and creating new risks, instabilities and vigilance

Recent headlines, reporting that audits of businesses for undocumented immigrants has “Reached An All Time High” (Latino Fox News, 2012), notes inspections increasing from 250 to more

³ In 1996, Congress added section 287(g) to the Immigration and Nationality Act, permitting state, county, and local law enforcement agencies (LEAs) to enter into agreements with US Immigration and Customs Enforcement (ICE) to enable LEAs to perform certain immigration functions. These functions include screening inmates at local jails and state prisons for immigration status, arresting and detaining individuals for immigration violations, investigating immigration cases, and working with ICE on task forces to address immigration-related crimes. Though Congress first authorized collaboration in 1996 as part of the Illegal Immigration Reform and Immigrant Responsibility Act, ICE did not sign the first Memorandum of Agreement (MOA) with a state or local agency until 6 years later, in 2002, when it entered into an agreement with the Florida Department of Law Enforcement. By the end of 2006, ICE had signed only eight agreements. But in 2007, state and local interest in the 287(g) program increased significantly: ICE signed 26 new agreements in 2007 alone, followed by another 28 in 2008. By May 2009, 66 active MOAs had been signed. In July 2009, Homeland Security Secretary Janet Napolitano announced that ICE would sign 11 new agreements, signaling the Obama administration’s intention to continue the program, notwithstanding demands by immigrant rights advocates and some law enforcement organizations that the program be shelved (Rodríguez et. al., 2010).

than 3,000 between 2007 and 2012. "Our goal is compliance and deterrence," said ICE (Immigration and Customs Enforcement) special agent Brad Bench. ICE auditors follow leads from the public, employees, other employers, and perform random audits, reportedly "hitting" ethnic stores, restaurants, catering, etc. Impacting economically and socially, these audits have "pushed workers further underground by causing mass layoffs and [have] disrupted business practices" (Latino Fox News, 2012). An inquiry into one company, resulting in the loss of experienced workers, prompted the CEO to express: [what] I don't like is the roll of the dice... [They should] Level the playing field." This sentiment is paralleled by an immigration policy analyst (Daniel Cost at the Economic Policy Institute), commenting on the \$138 million worksite-enforcement effort, "it doesn't make any sense before a legalization program ... You're leaving the whole thing up to an employer's eyesight ... that's the failure of the law. There's no verification at all... you have the government making a subjective judgment about subjective judgment" (Latino Fox News, 2012).

As fines are imposed on industries across the country reliant on manual labor historically hiring immigrants, the recent data provides a glimpse into a process affecting thousands of companies and thousands of workers nationwide. Commenting on these audits, Julie Wood, former deputy director at ICE claims "It is a huge headache for the company to lose workers" the agency, she suggests, should go after more criminal charges and focus on companies that treat workers inhumanely.

Illustrating the vagaries of neoliberalist policies, and the limits of eradicating personhood, the Washington Post asserts, "Wearing the wrong clothes, speaking with the wrong accent or having the wrong skin color could land you in hot water in Arizona" (Washington Post, September 30, 2012). Erasing personal talents and silencing personal identity, neoliberal rhetoric and enforcement confounds citizenship and belonging, and following Ong (2006), people are devalued and vulnerable to exclusionary and precarious practices. Not only have audits skyrocketed, but a record number of deportations have been reported for 2012 in the US (Dade, 2012). Roughly 55 percent, or more than 225,000 people, were convicted of crimes such as drug offenses and driving under the influence (e.g. of alcohol). But immigrant advocates, including Latino politicians and civil rights groups, criticized the figures as evidence that policy changes

do not sufficiently protect unintended targets. "This is nothing to be proud of," said Rep. Luis Gutierrez, D-Ill., "In the 409,849 deportations are hardened criminals for whom I have no sympathy, but we must also realize that among these ... are parents and breadwinners ... assets to American communities and [people who] have committed no crimes."

To contextualize these policies, the 287(g) program originally focused on identifying and detaining a narrow class of "high-value non-citizens": "absconders," now called "fugitive aliens." In a 2007 Fact Sheet, Immigration and Customs Enforcement (ICE) described the program as targeting noncitizens accused of "violent crimes, human smuggling, gang/organized crime activity, sexual offenses, narcotics smuggling, and money laundering." The fact sheet further emphasized the program was not intended to authorize LEAs (Local Enforcement Agencies) to "perform random street operations" or to address issues such as "day laborer activities" or "excessive occupancy." But the participation of state and local officials has emerged as controversial and by 2009, the US Government Accountability Office (GAO) released a report evaluating 29 of the then-existing agreements.

Concluding that the program lacked certain controls (documentation of objectives, use of authority, mechanisms of supervision) the GAO suggested the program's service to its intended purpose was suspect and the lack of controls was associated with potential misuses of the program. Some participating agencies used their authority to remove noncitizens committing relatively minor offenses, such as speeding. One sheriff expressed the mistaken belief that the individuals -- not suspected of criminal activity -- could be questioned in their homes regarding immigration status. In assessing immigration detention, Dora Schriro, former ICE official documenting the use of 287(g) authority revealed the lack of adherence to its objective. In 2008, 57 percent of the noncitizens in detention were in fact noncriminal, and 72 percent of the initial bookings were noncriminal; for 2009, the percentages were 53 percent and 65 percent -- considered a flagrant abuse of the law.

In Maricopa County, Arizona -- perhaps the most "high-profile 287(g) jurisdiction", investigators believed there were habitual "patterns or practices of discriminatory police practices," such as "unconstitutional searches and seizures" and "national-origin discrimination,"

including failure to provide meaningful access to services for persons of limited English proficiency (Rodríguez et. al., 2010). US Homeland Security Secretary Janet Napolitano announced that the program would be governed by more standardized agreements, designed to provide stricter federal oversight and focus on the detention and removal of serious criminals. Illustrative of the cautions by Ilcan and Philips (2010), the formation of knowledge networks and shared power -- originally conceived as mutually conducive -- had deteriorated, necessitating scrutiny of abuses, and restraints on local conduct. Yet the power of a creating an environment of fear had already manifested, captured below.

Latina migrants seeking safety in an environment of fear: counter accounts

Over the last several decades, the US immigrant population has experienced rapid growth, particularly among new immigrants from Latin America – the largest and most rapidly growing segment of the immigrant population in the United States. While historically the majority of immigrants to the US were men, women have made up a growing proportion of new legal immigrants: between 1990 and 2009 legal immigrants who were women rose from 47 to 55 percent. Although the demographic picture of immigrant women in the US is remarkably diverse, coming from all over the world, the largest group is from Mexico (26.7 percent) followed by the Philippines (5.2 percent) (Hass et. al., 2011). 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) implemented a two-year study 2009-2010 spanning 300 organizations and a total of 460 interviews to analyze and document their challenges, stories and well being (presented below). Noting that their study’s recommendations would assist men, children and families, IWPR reveals that “any attempt to reform the current immigration system must address the special concerns of immigrant women to be fully effective” (Hass et. al., 2011, p. 6)⁴.

Limited income and poverty are significant obstacles faced by many Latina immigrants in the IWPR study where income is well below that for other ethnicities and gender and exacerbating

⁴ Interviewing nearly 300 organizations in the research sites, a total of 460 interviews took place between 2009- 2010. The Institute for Women’s Policy Research (IWPR) reports on findings from a two-year study exploring how to advance the rights, economic standing and overall well-being of low-income Latina immigrants in Atlanta, Georgia; Phoenix, Arizona; and Northern Virginia.

insecurities and hardships. In Atlanta 42% of Latina immigrants have income of less than \$15,000 (compared with 30% of Latino immigrants, 20% of US-born women and 12% of US-born men). In Phoenix, Arizona, 37% of Latina immigrants have income of less than \$15,000 (compared to 21% of Latino immigrants, 20% of US-born women and 13% of US born men). One non-profit organization in Phoenix noted, “a lot of our immigrants ... are by-and-large poverty stricken [and] are exposed to a lot more risk factors...economics is an issue because what we see is they don’t even have two dollars to take the bus” noted a respondent in Atlanta (Hass et. al., p. 23).

The IWPR report confirms intensifying of distrust by Latinas of local and state police due to the 287(g) program “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. As one respondent remarked, ‘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). Civil rights advocates contend it has led to racial profiling and has been used to target undocumented migrants who have not committed serious crimes, creating an environment encouraging citizens to discriminate and abuse people they regard as foreign (National Immigration Law Center, 2012). 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. “The Arizona law, forced on the state by Republicans, is unlikely to result in increased deportations. The more probable outcome will be to deepen the climate of hostility for Hispanics, legal and illegal, in a state heavily dependent on them for its economic well-being” (Washington Post, 2012).

Exacerbating the reduced possibilities for employment, mobility, and quality of life, immigration enforcement practices affect Latinas who are documented as well as undocumented immigrants. “Whether they are documented or not, it doesn’t matter. It’s just the fear of being put on the spot to ask for [their papers], because there have been a lot of real situations where immigrants, legal immigrants, are experiencing the same sort of consequences as illegal immigrants, and 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). This vigilance and panopticon-like scrutiny is ubiquitous, shares one woman, “A pastor, a friend of mine, a really close friend ... had two police cars parked in front of his church on a Sunday morning to intimidate people... people have been made to come out and they have been taken to prison...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).

Thus, information profiling, as part of the calculative practices of neo-liberalism, leads to classifications and investigations of people, transforming persons into calculable sites for expert manipulation and interrogation, and often leading to skewed and unfair classifications. Integral to well-being of women, men and children is security from fear, yet for Latina immigrants the threat or experience of violence at work, in their neighborhood, or in the home is a daily reality. 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’. So you’ve got to be aware of yourself because they’re ashamed of it, they’re embarrassed, 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 and fear are real, one woman 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).

Knowledge networks’ ubiquity is not only in creating new ways of seeing the world of immigration, and these neoliberal practices are more than just a Major Distraction Gimmick (Ilcan and Philips, 2010) -- they are everywhere, creating fear and silences (Hall et. a., 1978). Raids and deportation profoundly affect children, who 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). The rippling social impact, rupturing families, is evidenced by research revealing that immigrant parents lose custody of their children because they do not know about or cannot attend family court proceedings while they are in detention. They "simply do not now know where their children were taken after they were apprehended and detained... Shockingly, we have spoken with women who did not even know that the state was challenging their custody rights until they received notification that the child had been adopted" (Hass et. al., 2011, p. 59).

"It's not only immigrants who may be at risk. Some activists, too, are exposed to threats and possible danger. One person in Phoenix [Arizona] reported that she has received death threats" (Hass et. al., 2011, p. 59). Similarly an advocate in Atlanta said, "I'm watched, we've gotten death threats ... we got a package delivered to our house with a picture of me hanging and a substance inside. We had to be evaluated and the guys came in the hazmat [hazardous material] suits and all" (p. 59).

The newly expanded US local immigration programs conceivably provide power for local enforcement agencies (LEAs) to respond directly to public safety and other concerns produced by illegal immigration. However, it is clear to critics -- particularly civil-rights agencies and law enforcement associations -- that the 287(g) programs increase racial profiling and undermine community trust in local law enforcement, thus compromising public safety. Investigations -- considering whether local deputies have engaged in patterns of discriminatory police practices, unconstitutional searches and seizures, etc. -- suggest that power has been exercised in unintended and callous behaviors generating intense fear among children, women, and workers -- whether documented or not.

The current US restrictions, legal impositions and regulations regarding Latino/ Latina immigration might seem strangely contradictory to the neo-liberal "liaise-faire" agenda. Yet regulation and accountability systems are often fluid and are dichotomized between economic and social issues, and at times they are couched in the language of freedom and democracy for individual interests. Accounting through the reporting on overstrained and burdened budgets, by

providing statistics on non-compliance, and creating categories for reporting without examining the nuances of public programs, contributes to these constructions of an “under siege” mentality.

4.2. Responsibilization in a university setting

In the US Latina story discussed above, local leaders took advantage of opportunities offered by the I-9 audit form and section 287 (g) to use their power and authority to “manage” local immigration. This process of assembling people and organisations as agents responsible for achieving the neo-liberalist agenda amounts to the state finding new ways of calculating and managing risk. As was shown audits begin to take on new functions. In the following UK example, these issues are also apparent. The key difference is that where the state calculates its agents are failing in the management of risks, more draconian steps are taken to achieve the desired effects.

Accountability and coercive control

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 UK Border Agency (UKBA). Three thousand (3000) international students who were studying in the university were given 60 days to find another university or they would be deported. Furthermore the university was told that it could not sponsor, or admit international students from outside the European Union. The university lost its Highly Trusted Status after an audit had found several weaknesses. The Times Higher Education Supplement reported that:

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, Times Higher Education Supplement, 26 August 2012).

The first charge seemed to suggest that the university was assisting in undocumented migration by allowing students to study at the university without student visas. The university therefore was being accused as acting as an illegal entry route for students, and that by not reporting the

non-arrival of such students, the university was also possibly complicit in assisting undocumented migration. This is compounded by the fact the university was being accused of allowing the admission of students who perhaps should not be admitted because of weaknesses in English Language testing. Finally, there were significant weaknesses in the keeping of records for monitoring students. 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. On the other hand the university's vice-chancellor warned that the decision to revoke its license to take non-EU students would create a £30m loss in the University's finances (The Guardian Newspaper, 29 August 2012).

To understand the predicament of London Metropolitan University, one needs to understand the sponsorship requirements and their significance in the context of the immigration policies of the UK Points-Based Scheme (Agyemang and Lehman, forthcoming). Students wishing to study in the UK are only eligible to do so if a sponsor supports them. The sponsor is an education institution that offers courses and has a license to sponsor students to take those courses. Sponsorship entails responsibilities that the sponsor must undertake. Sponsors are accountable to the UKBA and are required to provide information about admissions of students, their presence on courses, as well as their absences and withdrawals. There is a requirement for records to be kept of contact details and biometric (immigration) details of students by the sponsor. Furthermore the UK BA is required to monitor the performance of sponsors, by way of inspections and audits. The expectation is that the sponsor will police the students and the UKBA will also police the sponsor. Section 29 of the guidance for 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 (UKBA, Tier 4 Guidance for Sponsors).

Limits may be set on the number of students who can be sponsored, inspections and audits need not be prearranged but can be undertaken without notice and there are penalties for non-compliance. The sponsorship system is one of shared responsibility for managing and monitoring international students on courses and programmes; and this is stated as one of the key guiding

principles as “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”. There is an initial application license fee required for acting as a sponsor as well as an individual fee charged for each student accepted on to a course (known as the Confirmation of Acceptance for Study, or CAS). To reward and recognise education providers who take the sponsorship responsibilities and accountability situation seriously, there is a highly trusted status (HTS) form of sponsorship. It is provided to education providers who have a proven track record in recruiting genuine international students who comply with immigration rules while they are in the UK. Ilcan and Philips (2010) discuss how responsabilization does not offer choices and how on the contrary it requires the use of management systems that are believed to work. Not using such systems and calculative practices signals high risks. Most universities hold the HTS. Although London Metropolitan University had its HTS revoked in August 2012, two other universities adjudged to be risky had previously been suspended although later their HTS status was reinstated.

The nexus of accounting and immigration is never clear, to the extent that many argue that accounting researchers do not have a role to play in such research. The London Metropolitan University story however highlights the role of accounting and finance issues in three main aspects. Firstly, we have a story of the alleged failure of controls in terms of reporting and monitoring by the university. Secondly, the University response highlights the income effects of the decision and the risks it faced as a consequence of the action taken. Furthermore other commentators have pointed to the significance of international students’ fees in the UK economy as a whole suggesting that the accounting for the effects of this story is far reaching.

Reporting and control issues

The role of sponsorship as defined by the UKBA revolves and depends on the internal control systems of sponsors. In its guide the agency specifies the items that must be maintained by universities as well as the reports that must be prepared by them. Thus the accounting for student migrants is made into an organisational internal control issue. There are risks for the sponsor or university when their internal controls for students break down. Accounting for student migration depends on the self- regulation of the university. This self –regulation is one that includes coercive oversight by the UKBA as it requires universities to in its own words:

“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.” (UKBA, Tier 4 Guidance for Sponsors).

The UKBA’s role with respect to the university is to audit the controls as monitored by the university. Clearly, this is the point made by the Immigration Minister when he stated that there had been earlier systemic failings identified by audits. The London Metropolitan University had its sponsorship revoked because of internal control failings.

Income effects of the LMU international student problems

The Vice-Chancellor of London Metropolitan University has suggested that the income effects of the decision to revoke the sponsorship licence are expected to be £30m. It is not clear whether this is an annual effect or whether this represents the impact on the university for more than one academic year. The annual financial statements for 2010-2011 show the university’s total operating income to be £157,753,000. Assuming that the projected £30,000,000 represents a one-off effect, this would spell serious problems for the university as it represents 20% of its operating income. In its financial projections made in 2011, LMU recognized the possible impact of any UKBA changes in the following manner:

2012-13 recruitment is likely to be very competitive and will be challenging for many HEIs (Higher Education Institutions), including London Metropolitan University. The UK Border Agency’s review of criteria for the Highly Trusted Sponsor status might also have an impact on our recruitment of overseas students. (LMU Annual report and accounts 2010-2011, page 12).

The whole area of student numbers was recognized as a potential and significant risk factor to be managed and this was before the loss in the ability to recruit overseas students. In 2010-11, the overseas students’ population stood as 3155 representing 11.5% of the student population. After the revocation in October 2012, it was reported that less than 45% of continuing overseas students returned to the university and many chose to continue their education elsewhere, thus it seems the risk of losing students and income materialized. The financial situation of the

university has worsened to the extent that several plans it had for development, including a £74m project for shared services/ outsourcing has had to be curtailed.

The accounting for migration has fluid and nebulous boundaries where often the personal, the organisational and even the macro societal are intertwined. At the macro societal level, the problems faced by this university, raised the whole spectre of who is the migrant and whether international students should be included in migration numbers? In the UK , accounting for international students is a highly charged political debate that conflates economics, and xenophobic views about students not wanting to return home after their studies. Information profiling does not seem to help with the definition nor the counting and classification of students. One estimate of the value of the 300,000 overseas students studying in the UK is £5bn, whilst the Mayor of London has said recently that international students contribute £2.5bn in tuition fees paid to universities (The Observer Newspaper, 2 December 2012). Another commentator has put the contribution of international education to £8bn, highlighting the reputational and financial risks to the whole Higher education sector as a result of the London Metropolitan situation.

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. “UK universities will want to re-assure their current and prospective international students that they have taken steps to ensure that they comply with UKBA requirements and that they retain their highly trusted sponsor status.” (Times Higher Education Supplement, 30 August 2012).

Several university vice chancellors have requested that international students (not surprising since many are highly dependent on income from this source) be removed from the official migration figures, since they argue that “the government is using [student] visa policy to help meet its target of cutting net migration by hundreds of thousands”(Morgan and Baker, Times Higher Education Supplement, 13 September ,2012). In June 2012, the Office for National Statistics showed 75,000 fewer student visas were granted in year up to June 2012 around

283,000 in total – a drop of 21 per cent on the previous 12 months, perhaps thereby supporting the claim made by universities that their potential international students and thereby income and contribution to the economy were being held hostage by government policies.

On the other hand there are several politicians and ministers of the UK Coalition government who consider that student numbers are wrapped up with the issue of undocumented migrants and therefore would be monitored and included in the government's overall net migration figures. The government argued that their aim was to reduce abuse in student visa and immigration processes, claiming that “Many colleges were selling not an education but immigration” (Theresa May, Secretary for Home Office, December 2012).” They were concerned, however, also to maintain the income and contribution to the economy from the export of international education. The Universities minister David Willetts organized an advertising campaign in newspapers in several countries in order to reassure potential students that they were still welcome. However, The Independent Newspaper reported in October 2012 that applications from Indian students to study at top UK universities had decreased by 30% from the last academic year (Garner, 2012).

Arguably, this reflects the underpinning complex neo-liberal agenda, driving the immigration policies. Theresa May, in December 2012 suggests that the government was succeeding in all its goals.

Our policies are starting to bite, and they prove the massive scale of abuse in the student visa system. Just by cutting out abuse, we have reduced the number of student visas by 26 per cent – that's almost 74,000 – in the year to September. And what is more, we have cut the overall numbers at the same time as the number of foreign students coming to our universities has increased. **Because we have always been clear that in cutting out the abuse of student visas, we want the best and the brightest minds in the world to come to study in Britain, and we want our world-class universities to thrive [emphasis added].**

With the neo-liberal economic agenda therefore was driving all the immigration policy decisions, 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.

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'm 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. "The Guardian, 31 August 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, within these stories financial issues are interwoven with aspirations. 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. I'd heard that public services and government here were very well organised. 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. I planned to stay for a year and a half before returning to my country to make a new life. I now have no idea what's going to happen (The Guardian, 31 August 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. The opportunity to study in 'amazing' London, gave these students a chance at being part of the globalised world. 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 blunt instrument wielded by the UKBA, and the weak

information profiling, lumped them all together causing despair amongst the legitimate temporary migrant students.

“Those already on courses and with valid visas have 60 days to find another course at another university or college. If they fail to do so, they must leave voluntarily or be "administratively removed". The 60-day clock for each student starts ticking when he or she receives a letter from the UK Border Agency. These are already being sent out. (The Guardian, 30 August 2012).

Although the students could apply to other universities, there were uncertainties associated with this and also the possibilities of having to incur more financial losses. 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.

Dean was a twenty-year-old Nigerian student studying Computer Forensics and was in his second year when the revocation occurred. In a video created by the London Met Students Union he explained how he joined LMU in September 2011, after his parents had paid £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.

The social issues, aspirations, and humanity of these students however at the outset were totally ignored. The LMU students tried to raise their voices in the furor by organising a march to Downing Street and presenting a petition to the Prime Minister.

Epilogue

The University finally recognized that it had to support current and future students in some way, not the least because of the significant reputational risks associated with not doing anything. They sought a legal resolution in the High Court. Luckily the High Court ruled that international students could remain at the university until the end of the 2012-13 academic year. Furthermore,

a student support fund was created by the Higher Education Funding Council for England to support students who were financially disadvantaged.

4.3. The limits of the calculative: Making the neoliberal subject under the Canadian points system

The points-based system (PBS) is a standardized score card for the selection of unsponsored immigrants and has emerged as the most popular tool employed by states to operationalize a neoliberal immigration policy. By introducing its PBS in 1967 Canada became the first of contemporary neoliberal states to subject, aspects of its immigration processes to the discipline and logic of the market⁵. Applications are graded on the basis of a number of quantitative factors. The points are then accumulated and applicants who obtain the required pass mark are admitted on a first come first serve basis. The calculative nature of the PBS rendered it impartial and non-discriminatory; and accompanied with an explicit set of operational guidelines it was seen as “the first major step to limit the discretionary powers of immigration officers” (Green and Green 1999: 431). In this section we focus on features of Canada’s PBS illustrating amongst other things a) how it became increasingly infused with market based logic in its development and hence more "technically driven" "objective" and programmatic b) how it works to select immigrants who already exhibit neoliberal orientations and mentalities, c) how it works to convey the state’s expectation of what the ideal neoliberal citizen is, d) how it is linked to a system that rewards those who share the vision and the ideals of market fundamentalism and e) is fraught with contradiction and tension in its operation.

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

⁵ It is important to realize here that we are focusing on immigration policies and practice for one aspect of Canadian immigration –the skilled worker program. Immigrants enter Canada in three main classifications: *family class*, *economic class* and *refugee class* reflecting the immigration program’s major objectives of reuniting families, contributing to economic development and protecting refugees (Citizenship and Immigration Canada 2008). The skilled worker program falls under the economic class which constitutes 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: 8)

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 it remained peripheral within Canada's wider immigration program (Walsh 2011: 865). This 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 [for it] by no means guaranteed that only highly educated applicants were selected" (Reitz 1998:77). Critically though, in its early years, the PBS served to operationalize the concept of "absorptive capacity" – a concept which implicitly reflected the mentality of a Keynesian welfare state and its associated ideas of citizenship⁶. According to Green and Green (1999) the concept of absorptive capacity had underpinned Canadian immigration policy since 1921 and in explaining it they note:

the ideal rate of absorption depends on the ability of the economy to provide employment for new immigrants at the prevailing nominal wage. Hence, in periods of rising unemployment the absorptive capacity for new immigrants' declines and the government takes steps to limit the number of arrivals. This policy is reversed as the domestic labour market tightens (Green and Green 1999: 427)

Underlying the idea of absorptive capacity therefore is the 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 the factor "Occupational Demand" was given a weight that reflected 30% of the pass rate required for admission to Canada and this remained so until 1986 when its weight dropped to 14%. One could therefore argue that the Keynesian welfare state within which the Canadian PBS was initially conceived did not hold the ideals of competition and flexibility as values for its citizenry or its new immigrants. At the same time implicit in the concept of absorptive capacity is the state seeing its moral responsibility as one of ensuring that the labour market environment was one in

⁶ Fudge (2005) argues that Keynesian and neoliberal states hold competing ideas about citizenship which refer to different views on the mechanisms governing relationships between members of a political community, participation in the decisions governing the community and access to public goods. She posits that the 1960s and 1970s Keynesian welfare state was the "golden age of industrial citizenship" in Canada.

which Canada's incoming immigrants were almost guaranteed to command at least the minimum wage.

Table 1 here

Canadian Points Based System over time

The Canadian state's shift from Keynesian economic management towards a neoliberal agenda was a turning point in the ascendancy of the PBS as a tool for immigrant selection. Firstly 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: 434-435). At the same time was the state's abandonment of the concept of "absorptive capacity" (Green and Green (1999). In the 1998 document *Building on a Strong Foundation for the 21st Century: New Directions for Immigration and Refugee Policy and Legislation* (CIC 1998) in which the Liberal government laid out its proposal for immigration reform, the existing system of using skilled immigration to fill specific labour market niches was criticized as being inconsistent with the requirements of the knowledge based economy. By then the Canadian state had fully begun to articulate the discourse of neoliberal globalization arguing 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 rather than the introduction of rigid pass/fail criteria (CIC 1998: 27)

The system focuses on achieving targets for precise occupational niches rather than looking for the flexible and transferable skills needed in a fluid and rapidly changing society and economy. 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: 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). Specifically the state indicated that the PBS would be modified to "shift

away from the current occupation-based selection model” (CIC 1998: 30). In particular the modified PBS would:

seek to 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: 30).

It was therefore with these objectives in mind that the PBS was further tweaked into becoming a calculative score card aimed at selecting immigrants on the basis of neoliberal ideals and further transform them into responsible self-sufficient neoliberal subjects.

Making the Neoliberal Citizen: Flexibility, adaptability and transferability of skills

The first critical change to the PBS was to bias its scoring towards the possession of general rather than specific competencies and skills. This would serve to attract immigrants with transferable skills rendering them more “flexible, adaptable and capable of translating their human capital into new industries and occupations” (Walsh 2011: 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)⁷. By biasing the points towards these attributes and emphasizing the possession of more general skills in its assessment, the PBS aims to select immigrants with a skill set that allows 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 in Annisette and Trivedi’s survey data of Canadian immigrant Chartered Accountants of India (Annisette and Trivedi, 2010) which revealed that only 51% of those surveyed identified as working in accounting roles whilst 38 % identified as working in related occupations such as Consultants, Financial Analysts, and Managers and IT specialists.

Recall as well that the PBS was also modified to attract immigrants who demonstrated “flexibility and adaptability”. Therefore it also now works to select immigrants who already

⁷ 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: 12).

possess these neoliberal attitudes and mentalities. Firstly it attracts skilled individuals who are willing to traverse the globe pursuing those market opportunities that best remunerate their labour power. Annisette and Trivedi's (2010) survey data again is insightful here for it reveals that 62% of those 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). Further, interview data with members of this group revealed a distinct instrumental rationality underlying their choice of Canada as an immigration destination. Annisette and Trivedi (2013) therefore concluded that this group of skilled immigrants:

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: 21)

Secondly, by redefining the "personal suitability" factor to include elements such as job search skills, resiliency, and positive attitudes toward personal growth, development, learning and change, the PBS is biased towards the individual who bears the hall marks of market citizenship that is "one who recognizes and takes responsibility for her own risk and that of her family" (Fudge 2005:645). Several authors have suggested that the idealized neoliberal subject achieves these ends through a commitment to life-long learning marked by constant investment in their human capita (Basran and Zong, 1998). Again research data confirms that the current PBS has succeeded in attracting this type of skilled immigrant to Canada for in a 2008 Statistics Canada report (Gilmore and Le Petit, 2008) it was revealed that very recent immigrants aged 25 to 54 with a university degree were nearly three times more likely than Canadian-born individuals to be enrolled in school or training programs (19.0% vs. 6.7%, respectively).

Table 2 (insert here)

As the PBS has come more and more to fulfill the role as an optimizing technology for selecting of skilled immigrants, it has become more programmatic and formulaic 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 and its associated score 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 eligibility for Canadian Immigration⁸. A further indicator of the extent to which the PBS has become formulaic is by considering the fate of the “Personal Suitability Factor” throughout the life of the PBS. The factor originally defined as “the personal suitability of the person and his dependents to become successfully established in Canada” was largely used by visa officers to maintain a racist bias in selection in the early years of the PBS. By 1978 more content was added to the factor and it was expanded to read “the personal suitability of the person and his dependents to become successfully established in Canada based on the person’s adaptability, motivation initiative resourcefulness and other similar qualities” (Canadian Immigration Act 1978). In the 1990s the factor was again changed this time to include those elements that would emphasize flexibility and self-reliance. The subjective nature of the personal suitability factor meant that it had become quite the focus of legal action⁹ and over time its point value was reduced. Finally as the PBS aimed at 100% objectivity, the personal suitability factor was eliminated, leaving the allocation of points in the PBS to be entirely mechanically driven.

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

Despite its profoundly calculative nature, the current PBS as a tool of neoliberal governance has not secured the dream of selecting skilled immigrants in an ‘objective’ and ‘non-discriminatory’ manner, nor has the influx of skilled immigrants inspired by it, propelled the Canadian knowledge-based economy in the manner envisaged.

Firstly whilst it is often believed that exclusion based on education represents moral progress over exclusion based on other pernicious bases such as gender race class and nation, and the introduction of the PBS was heralded as such, it has been shown in a variety of literatures, that education very often serves as a proxy for precisely those forms of discrimination (Tannock, 2011: 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*). This gender bias inherent in the PBS is thus borne out by official data which reveals that 75% of

⁸ For example see points calculator at <http://www.canada-da.com/calculator.html>

⁹ Vineberg (2008) reports that had become so litigious that two-thirds of the case work of the Federal Court is related to immigration and refugees.

primary applicants within the Skilled Immigrant class were male (Boucher 2007:390 in Tannock 2011: 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 recent study of 164,200 immigrants who arrived in the 2000-2001 period Statics Canada found that:

70 per cent had problems entering the labour force. Six in every 10 were forced to take jobs other than those they were trained to do. The two most common occupational groups for men were science (natural and applied) and management, but most wound up working in sales and service or processing and manufacturing (Statistics Canada report).

Thus rather than being a boon to Canada’s knowledge based economy, Canadian skilled immigrants are repeatedly characterized as a fiscal burden:

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. It is estimated that the average new recent immigrant is imposing a fiscal burden on Canadians of about \$6,000 annually as they use that much more in government services than they pay in taxes. The total fiscal burden in 2012 was around \$20-billion for immigrants who arrived between 1987 and 2011. Reforms of the present immigrant selection policies are needed to prevent a growing future fiscal burden. (*Globe and the Mail*- Published on May 10 2012).

As Peck argues, the destination of neoliberal projects is always elusive (Peck 2012: 7) and as the governmentality literature suggests, the congenitally failing nature of neoliberal policies is on account of the fact that the social never really disappears. Neoliberal policies and plans inebriated as they are with the rationality and morality of the market, when inserted into social contexts steeped in other forms of 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. On the one hand 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.

(<http://www.casforchange.ca/IT/index.aspx#faq1>, accessed 03/11/09).

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 1999:6).

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. (Prasad Nair, Testimony to the Standing Committee on their deliberations on Bill 124, Fair Access to Regulated Profession Act, 2006)

For some of Metro Vancouver's most intelligent citizens, life is fraught with disappointment and frustration. Take Newman Kusina, for example. Since moving to Canada in January 2008, the Zimbabwean-born academic has spent his nights awake at his computer, unable to sleep.

“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. But they say I don't have enough Canadian experience," Kusina said. "I know what I want. It is going to take time, but I am going to get there. It is painful, it is ridiculous, but I am here and I am not going anywhere." (*Educated immigrants stuck in survival jobs* <http://www.straight.com/news/educated-immigrants-stuck-survival-jobs>)

Some have sought to account for the failure of Canada's immigration regime from the standpoint of opportunity costs to the immigrant. For instance

Earnings deficits of immigrants may arise from: (i) lower immigrant skill quality, (ii) under-utilization of immigrant skills, and (iii) pay inequities for immigrants doing the same work native-born Canadians. In 1996 dollars, the total annual immigrant earnings deficit from all three sources was \$15.0 billion, of which \$2.4 billion was related to skill under-utilization, and \$12.6 billion was related to pay inequity (Reitz 2001: 347).

Whilst 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*, October 22, 2003).

Yet such accounts pale into comparison with the loss of dignity many skilled immigrants feel at the struggles they face and failures they experience in their attempt to put bread on the table for their families. The following story 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 at 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 kind of jobs. But coming here, you have to survive and put bread on the table” (Keung, *Toronto Star* Sat 31 March 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 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 paradoxical case of doctors identified by Jimenez mirrors the case of accountants studied by Annisette and Trivedi (2013). That is, whilst the Canadian process of skilled immigrant recruitment has become increasingly marketized, processes of recruitment and selection in arenas involving skilled labour –and in particular the professional arena- remain at their most fundamental level, imbued with the social.

Table 1: Points system over time

Factors	1967	1974	1978	1986	1993	1996	1999	2001	2003	2009
Education	20	20	12	12	15	20	16	25	25	25
Experience	-	-	8	5	8	9	8	21	21	21
Specific Vocational Preparation	10	10	15	15	17	-	-	-	-	-
Occupational Demand	15	15	15	10	10	-	10	-	-	-
Labour Market Balance	-	-	-	-	-	10	-	-	-	-
Age	10	10	10	10	10	12	10	10	10	10
Arranged Employment or Designated Occupation	10	10	10	10	10	4	10	10	10	10
Language	10	10	10	15	14	20	15	24	24	24
Personal Suitability	15	15	10	10	10	20	10*	-	-	-
Levels	-	-	-	10	6	-	-	-	-	-
Adaptability	5	5	5	-	-	5	5	10	10	10
Destination	5	5	5	-	-	-	-	-	-	-
Demographic Factor	-	-	-	-	-	-	8	-	-	-
Education/ Training Factor							18			
Total	100	100	100	97	100	100	100	100	100	100
Pass Mark	50	50	50	70	67	74	70	75	67	67
Bars on Entry (Green and Green 1999)										
1967- no one category result can be conclusive either way.										
Feb.1974- applicant must either receive at least one unit for occupational demand or get point for arranged employment or designated occupation.										
Oct. 1974 - ten points would be deducted unless the applicant showed evidence of arranged employment or was going to a designated occupation . Removed April 1979 but reimposed September 1979.										
May 1982- only applicants with arranged employment are eligible for admission. Removed in January 1986										
1992- zero units for experience is an automatic bar unless the person has arranged employment.										
(Green and Green 1995),										

Source (Green and Green 1999); * **Personal suitability** is considered as "additional points" that would be rewarded by the visa officer at interview. Applicants, however, are required to have at least 60 points on the other 9 factors (excluding personal suitability) to merit further considerations. (Ngo,2001: 161)

Table 2: Current Allocation of Points in the Points System

EDUCATION		Maximum 25
University Degrees		
PhD, or Master's, AND at least 17 years of full-time or full-time equivalent study		25
Two or more university degrees at the Bachelor's level AND at least 15 years of full-time or full-time equivalent study		22
A two-year university degree at the Bachelor's level AND at least 14 years of full-time or full-time equivalent study		20
A one-year university degree at the Bachelor's level AND at least 13 years of full-time or full-time equivalent study		15
Trade or Non-university Certificate or Diploma		
A three-year diploma, trade certificate or apprenticeship AND at least 15 years of full-time or full-time equivalent study		22
A two-year diploma, trade certificate or apprenticeship AND at least 14 years of full-time or full-time equivalent study		20
A one-year diploma, trade certificate or apprenticeship AND at least 13 years of full-time or full-time equivalent study		15
A one-year diploma, trade certificate or apprenticeship AND at least 12 years of full-time or full-time equivalent study		12
Secondary School Educational Credential		5
LANGUAGE		Maximum 24
1st Lang	High proficiency (per ability^1)	4
	Moderate proficiency (per ability)	2
	Basic proficiency (per ability)	1 to max. of 2
	No proficiency	0
	Possible Maximum (all four abilities)	16
2nd Lang	High proficiency (per ability^1)	2
	Moderate proficiency (per ability)	2
	Basic proficiency (per ability)	1 to max. of 2
	No proficiency	0
	Possible Maximum (all four abilities)	8
EXPERIENCE		Maximum 21
One year		15
Two years		17
Three years		19
Four years		21
AGE		Maximum 10
Maximum 10 points for:		21-49
Less two points for each year:		over 49 or under 21
ARRANGED EMPLOYEMENT IN CANADA		Maximum 10
HRDC-confirmed permanent offer of employment		10
Applicants from within Canada holding a temporary work permit that is:		
Validated by HRDC. Including sectoral confirmations		10
Exempt from HRDC validation under international agreements (e.g., NAFTA) or significant benefit (i.e., intra-company transferee)		10
ADAPTABILITY		Maximum 10
Spouse's or common-law partner's education		3-5
Minimum one year of full-time authorized work in Canada		5
Minimum two years of full-time authorized post-secondary study in Canada		5
Informal job offer in Canada		0
Points received under the Arranged Employment factor		5
Family relationship in Canada		5
TOTAL		Maximum 100

Applicants must also meet minimum work experience and prove they possess the necessary funds to independently support their family for a minimum of six months after arrival (Walsh 2011: 866)

5. Concluding discussion

This paper has sought to demonstrate different aspects of the neo-liberalist rationalities underpinning contemporary immigration policies in three advanced capitalist countries, Canada, the US and the UK, concentrating on how calculative practices and accounting technologies are employed in the process. Information profiling draws upon rudimentary accounting acts of measuring, and classifying immigrants whilst accounting technologies of audit and accountability are employed as part of assigning responsibilities to individual agents for monitoring the movement of people. Whilst neo-liberalism takes the separation of economics and social impacts to a whole new level (Klein, 2007; Merino and Mayper, 2001; Nussbaum, 2000) we have argued that the stories immigrants tell provide an alternative way to account for and to understand the social impacts of immigration policies. However, there is no single story of immigration and migrants, thus this research is in part exploring the unexplored and also telling partial stories. There are economic, social, global, ethnic, religious, and political structures together co-creating and constraining the landscape of immigration.

Miller (2001) argues that “accounting helps to fabricate and extend practices of individualization and responsibility” (page, 381), so information profiling, counting, measuring and classifications directs the neo-liberalist notions of who an acceptable immigrant is. Familiar accounting terms such as evaluating, uncertainty, and decision-making begin to influence the actions of individuals and organizations; in the US story we reveal impacting consequence for Latina immigrants. Current US regulations regarding Latino/ Latina migration might seem strangely contradictory to the conventional neo-liberal “*laissez-faire*” agenda, yet there is growing understanding that often, and in significant and multilayered social-economic spheres of life, neoliberalism is linked to more and not less regulation (Vogel 1996, Schneiberg and Bartley 2008). In this context control is necessary given contemporary anxiety over dividing an increasingly smaller piece of the economic pie. Characterizing the power of the fear factor (Hall et. al., 1978) immigrant reporting is “managed” with official reports failing to shed light on what migration is really about, because of the “marginalize[ing of] social and cultural factors” (Papastergiades, 2000, p. 33). In US immigrant audit practice, surveillance and immigration controls induce apprehension, and by internalizing market logics these controls create an illusion of winners and losers, them

versus us, belonging versus other. The benign and contrasting image of the US is a “melting pot”, a narrative account of a nation of immigrants.

Whilst information profiling leads to exclusion of some individuals, it facilitates the selection of others acceptable to the neo-liberalist agenda. However, even then, we see negative impacts on immigrants as is shown in the Canadian story. Although the skilled immigrants gain visibility through the points based system, the introduction and development of immigration regimes focusing on selecting immigrants on the basis of perceived skill deficits in labour markets, has been accompanied by high levels of unemployment and underemployment amongst the country’s new immigrants. The calculative bases of selecting immigrants ignore the structural inequalities within society that these immigrants face on arrival. The discourse of neo-liberalism has silenced possibilities, controlled the debates, such that even the imagining the contributions of new doctors and other professionals does not enter the debates despite the rhetoric of the global competition for talent.

This global competition for talent would suggest that universities and international students would be of special significance. What we see in the London Metropolitan University case study on the other hand is how responsabilization is often played out in an atmosphere of distrust, with indirect control being the key goal of the audit and accountability practices introduced by the state and its agencies (Power, 2004; Larner et al, 2005). Timely reports are expected from responsible agents like universities; the aim is to facilitate effectiveness and efficiencies through their responsibilities (Ilcan and Philips, 2012). But, not playing the game as devised by the state leads to coercion, threats, censure and penalties (Larner et al, 2005). Few win in this game because the responsible agents (the universities) and the economy by placing their trust on numbers only pay attention a small part of the “complex whole” (Power, 2004; Ilcan and Phillips, 2010). On the contrary, it is through analyzing and understanding the accounts that people (in this case international students) tell that it may become possible to weave together disparate social events about immigration and its impacts (Orbuch,1997).

Relating accounting to storytelling is neither new nor exotic. Conventional accounting textbooks frequently claim that accounting is the language of business, or that “Financial statements tell a

story – a business story” (Dykman, Magee, and Pfeiffer, *Financial Accounting*, 2011, p. 4). It is a myopic and confining story -- limiting possibilities and constraining creativity. The neo-classical model, separating economic and social and used to frame accounting and considered sacrosanct in conventional accounting theorization has a rich tradition of challenge in critical accounting research (Annisette, 2003; Dillard, 2003; Merino et. al., 2010; Neu, 2012, etc.). 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. By making the less visible more visible, critical accounts of immigrants stipulate that these individuals count and matter. Our view of the world, inevitably socially constructed, suggests that history cannot be external to those who reveal and produce it.

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