

# Critical race theory, counter-accounting, and the emancipatory potential of counter-stories

Erin Jade Twyford and Farzana Aman Tanima

*Faculty of Business and Law, University of Wollongong, Wollongong, Australia, and*

Sendirella George

*School of Accounting and Commercial Law, Victoria University of Wellington,  
Wellington, New Zealand*

## Abstract

**Purpose** – In this paper, the authors explore racialisation through human-centric counter-accounts (counter-stories) to bring together critical race theory (CRT) and counter-accounting.

**Design/methodology/approach** – The authors utilise CRT to demonstrate the emancipatory role of counter-stories in (re)telling racialized narratives, specifically the narrative of asylum seekers who arrive by sea and are subjected to the inhumane and oppressive nature of the Australian government's policy of offshore immigration detention.

**Findings** – Counter-stories, as tools of accountability, can make visible oppressive forces and the hidden practices of racialized social practices and norms.

**Research limitations/implications** – This paper emphasises that we are not in a post-racial world, and racialisation remains a fundamental challenge. We must continue to refute race as an ontological truth and strive to provide a platform for counter-stories that can spark or drive social change. This requires allies, including academics, to give that platform, support their plight, and offer avenues for change.

**Originality/value** – The authors introduce CRT as a theoretical tool for examining racialisation, opening space for a more critical confluence of accounting and race with potentially wide-reaching implications for our discipline. The paper also contributes to the limited accounting literature concerning asylum seekers, particularly in the use of counter-stories that offer a way of refuting, or challenging, the majoritarian/dominant narratives around asylum-seeking.

**Keywords** Counter-accounts, Critical race theory, Asylum seekers, Immigration, Racialisation, Counter-stories

**Paper type** Research paper

For the one thing that his jailers could not destroy in Behrouz Boochani was his belief in words: their beauty, their necessity, their possibility, their liberating power. (Boochani, 2018, p. viii)

## 1. Introduction

Asylum seekers are borne from events such as war and persecution, compelling people to make perilous journeys across the world to find protection in other countries, such as Australia.

© Erin Jade Twyford, Farzana Aman Tanima and Sendirella George. Published by Emerald Publishing Limited. This article is published under the Creative Commons Attribution (CC BY 4.0) licence. Anyone may reproduce, distribute, translate and create derivative works of this article (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this licence may be seen at <http://creativecommons.org/licences/by/4.0/legalcode>

The authors would like to sincerely thank Trevor Hopper, Lee Moerman, Chris Cook, Danture Wickramasinghe, the two anonymous reviewers, and participants at the 13th Interdisciplinary Perspectives on Accounting Conference, Innsbruck, for their encouragement and helpful comments on earlier versions of this paper.

*Further information*; For those seeking avenues for change and wanting to participate further, please email Dr Anton Lewis ([anton.lewis@valpo.edu](mailto:anton.lewis@valpo.edu)) to join the Accounting and Race Forum.



Since 1992, various Australian governments have responded to those seeking asylum with policies requiring the mandatory detention of undocumented migrants (Mitropoulos and Kiem, 2015). This detention takes place in dedicated centres located on several offshore neighbouring islands, including Nauru and Papua New Guinea, with its facility at Manus Island. Initially argued to prevent “deaths at sea” occurring through perilous people smuggling operations, these policies attempt to “cast aspersions on the legitimacy of the claims for protection made by asylum seekers” (Smith, 2019, p. 198; Australian Government, 2017). This rhetoric legitimates an over \$1 billion per year cost to the Australian government for a program that effectively exerts punitive measures on people fleeing violence and oppression. Australian governments have provided little, if any, accountability or disclosures related to detention centres and treatment of asylum seekers (Parliament of Australia, 2013). This paper presents the emancipatory capacity of counter-accounts (Gallhofer and Haslam, 2003; Gallhofer *et al.*, 2006) in the form of counter-stories. This is achieved by introducing and subsequently adopting a critical race theory (CRT) lens, highlighting the terrible effects of offshore detention on people through offering a more human-centric rendering of asylum-seeking while exposing the underlying racialized policy rhetoric of the Australian government.

We conceptualise counter-stories [1] as accounts for the Other by the Other (Shearer, 2002; Tregidga, 2017), that is, counter-accounts, as our methodological approach to present alternate renderings of the “stories” told (and not told) by the Australian government through asylum-seeking policies. These counter-stories are produced by a range of actors, including those produced by activists (such as the Kaldor Centre and the Refugee Council of Australia); NGOs (such as Amnesty International and the Centre for Policy Development), academics, the media; and whistle-blowers (such as the Nauru files, see Farrell and Evershed, 2016). Specifically, we focus on the experiences of people within offshore detention centres through the counter-story of former asylum seeker Behrouz Boochani, a “counter-account of humanity in a system designed to erase it” (Scobie, 2021, p. 125). While imprisoned, he began reporting about experiences in an offshore detention centre through tweets, texts, phone videos, calls, and emails, culminating in the publication of a memoir titled “No Friend but the Mountains”. This counter-story provides one of the most comprehensive accounts of the lives and treatment of asylum seekers detained in centres by the Australian government, despite efforts by the Australian government “which went to extreme lengths to prevent refugee’s stories being told [and] constantly [sought] to deny journalists access to Manus Island and Nauru” (Richard Flanagan, *forward*, Boochani, 2018, p. viii). We adopt as our method a close-reading approach (Amernic and Craig, 2017; Cortese and Andrew, 2020; Twyford, 2021), and in doing so, we follow prior studies using single documents as the primary empirical source (see Amernic and Craig, 2000; Craig and Amernic, 2004; Moerman and van der Laan, 2007; Craig and Brennan, 2012; Pupovac and Moerman, 2017), whilst attending to Scobie’s (2021, p. 125) call that “reading this book [Boochani’s counter-story], and any others in the genre . . . are necessary for any social accounting researchers thinking about borders, prisons and migration, or any researchers thinking about social issues more broadly.”

The accounting literature on issues of accountability and accounting/reporting for immigration detention centres is limited. Those studies that do exist focus on refugees and broader immigration policies to explore issues such as financial and immigration mismanagement in Italy in the context of the recent refugee crisis (Pianezzi and Ashraf, 2020); the “accounting logic” that informed the emergency policy responses in the European Union to manage the significant numbers of migrants entering Europe (Agyemang, 2016); the implication of accounting in immigration policy that responsabilises immigrants (Lehman *et al.*, 2016); how managerialist social accounting in Italy has resulted in African migrants working in the city’s underground economy (Harney, 2011); and, how accounting research contributes to studies of migration by “highlighting the potential for critical researchers to re-define terrains of discourse” (Agyemang and Lehman, 2013, p. 264). In this study, we contribute to this

literature by focussing specifically on asylum seekers as a site where the inherent racialisation in immigration policies is exposed. We extend the work by [Lehman \*et al.\* \(2018\)](#) on racialisation and incarceration to the less visible asylum seekers hidden from public view in offshore jurisdictions, which veils their experience and maintains a level of secrecy. While the particular plight of asylum seekers, as opposed to migrants more broadly, has been addressed by [Andrew and Eden \(2011\)](#) and [McPhail \*et al.\* \(2016\)](#), this paper focuses specifically on the systemic issue of racialisation using the theoretical lens of CRT. This approach gives visibility to the silences in official accounts, such as Parliamentary Hansards, and the inescapable and ever-present issues of race and racialisation woven into the fabric of our lived reality ([Ball, 1994](#)).

To date, the critical accounting literature has had limited engagement with racialisation in contemporary society (see [Lehman, 2016](#); [Annisette and Prasad, 2017](#); [Lehman \*et al.\*, 2018](#) for notable exceptions), and it is apparent that more theoretical tools are required to grapple with race-based concerns. We argue that the Australian government's asylum seeker treatment is underpinned by the racialisation of people that perpetuates "race" constructs similar to the racialized policies seen in the UK (cf. [Hirsch, 2019](#)) and the US (cf. [Bose, 2020](#)). To explore this concept, we use CRT to enable Others to tell their counter-stories on their terms and give accounts that can dispute the dominant "story" told by policymakers. CRT enables us to begin ontologically [2] with the premise that institutions, ideologies, and technologies (such as accounting) are not detached from their racialized origins, and the movement toward a more egalitarian and just society requires the recognition of these endemic barriers. We note that racialisation, as a concept, has recently gained significant traction with the Black Lives Matter marches, protests over police violence and death inflicted onto black bodies such as Ms. Breonna Taylor and Mr. George Floyd, and exposés about the use of big data to racialise black voters, among other instances. We also note the explicit ban by then-President Trump ([White House National Archives, 2020](#)) and similar calls by the Australian government to remove CRT from the national education curricula ([Anderson and Gatwiri, 2021](#)). This signals that the time is right to introduce a "subversive" theory into the critical accounting literature, which can help examine the racialisation of vulnerable people in society.

The paper contributes to the accounting literature in several ways. First, it introduces CRT as a means to explore racialisation as embedded in government policy. Second, the paper is the first – to the best of our knowledge – to make a connection between counter-accounts and CRT, exploring the use of counter-stories as a means to reveal the unspoken in government policy. This enables a more honest account of asylum-seeking to be emphasised, moving beyond the limited representations from the Australian government. Third, this study explores the concept of accountability in an environment of secrecy. The confluence of CRT, accounting and the conceptualisation of counter-stories as counter-accounts offers potentially wide-reaching implications for our discipline beyond the particular illustrative example this paper provides.

The remainder of the paper is structured as follows. In [Section 2](#), we discuss CRT and its contribution to understanding the silences of race, specifically in the area of asylum seekers and immigration policy, prior to a discussion of the role of counter-stories as a methodological approach to reveal that which is not said in government policy. [Section 4](#) provides a brief historical context of the Australian government's response to asylum seekers in offshore detention facilities as a continuation of historically racialized political ideology. Our findings are relayed in [section 5](#) before offering some conclusions and recommendations in [section 6](#).

## 2. Critical race theory

Originating from critical legal studies, CRT seeks to study and transform "the relationship among race, racism and power . . . [and place] them in a broader perspective that includes economics, history, context, group- and self-interest, and even feelings and the unconscious" ([Delgado and Stefancic, 2012](#), p. 3). CRT is informed by an overarching question: What would the

social, legal, and political landscape look like if people of colour were the sole decision-makers (Brooks, 1994). We do not wish to be too prescriptive in how we present or even approach our use of CRT, which for this study informs our work, providing a foundation for analysing our data and signposting the mundane, ever-present, and constant infiltration of racialisation while paying particular attention to the lived experiences of people in offshore detention centres. Using CRT can open up spaces for thinking critically about race, racism, and racialisation beyond the traditional confines or boundaries set by Western ideals of what constitutes “good” data or theory. For this reason, CRT is non-conformist even within its own scholarship. However, there are several tenets through which CRT is practised. We provide a brief introduction to each tenet, assembled from the work of Crenshaw (1988), Crenshaw *et al.* (1995), Delgado and Stefancic (2012), Solórzano and Delgado Bernal (2001) and Howard and Navarro (2016).

### *2.1 Centrality of race and racism*

Research undertaken from a CRT perspective centralises race and racism, ideally in intersections with other marginalising forms such as class, nationality, gender, and sexual preference. CRT rejects the notion of a post-racial world to posit that racism is a normal and ordinary aspect of everyday life. From this notion emerges the belief that race is a social construction. The idea of “race” has assumed pseudo-scientific qualities over time. We thoroughly reject this ontological position. We take the view of other CRT scholars who argue race corresponds “to no biological or genetic reality; rather, races are categories that society invents, manipulates, or retires when convenient” (Delgado and Stefancic, 2012, p. 8). This social construction theory of race indicates that race is a term used to serve the hegemonic interests in society. To reposition race and racism as central to our research, we do not ignore that most asylum seekers are non-White and argue that their imposed “race” and racism are part of a policy designed to segregate White and non-White people. This involves a careful examination of the covert racism that motivates offshore detention.

### *2.2 Challenging the dominant perspective*

CRT is well poised to enter the critical accounting literature, which draws on many different theories to challenge the dominant perspective – that is, neoliberalism, capitalism, and heteronormative institutions and systems. CRT also draws on the familiar works of Gramsci, Foucault, and Derrida to reveal institutional racism as a pervasive feature of society, where existing power structures are predicated on a White supremacy [3] that serves to perpetuate racialisation. There has been minimal engagement by critical accounting scholars with the concept of “race” (Annissette and Prasad, 2017, p. 5, see also Annissette, 2003, 2009), and despite forays into the interrelationships between racism and accounting (see Hammond and Streeter, 1994; Hammond, 1997; Funnell, 1998; Fleischman and Tyson, 2000, 2004; Annissette, 2003; Fleischman *et al.*, 2004; Lippman and Wilson, 2007), these studies have been limited to historical instances of racism (cf. Lehman, 2016; Annissette and Prasad, 2017; Lehman *et al.*, 2018 for contemporary studies). Despite the “salience of race in [the] social life” (Annissette and Prasad, 2017, p. 6) of our current era, the response from critical accounting has largely been one of profound silence. We note this adds credence to Goldberg and Searls-Giroux’s (2014) fear that such silence implies that we live in a post-racial world. We counter that contemporary society is instead hyper-racial, and accounting techniques and practices perpetuate the social construct of “race” with devastating consequences. If we wish to be truly critical in our scholarship, we need to challenge the dominant perspective from all sectors of marginalisation, which absolutely includes race and racialisation.

### *2.3 Commitment to social justice*

CRT research must be motivated by social justice. This aligns with the crux of critical accounting aspirations as articulated by Chua (1986, p. 621):

[critical research is] concerned with the “freedom of the human spirit,” that is, the bringing to consciousness of restrictive conditions. This involves demonstrating that so-called objective and universal social laws are but products of particular forms of domination and ideology. Through such analysis, it is intended that social change may be initiated such that injustice and inequities may be corrected.

Racialisation contributes significantly to social injustice as a form of domination and ideology. To correct this inequity, race and racism require calling out within research rather than remaining an accepted and fixed structure that we work around or even ignore. Instead, we should be smashing racialisation apart with every tool available, which is why we add the emancipatory capacity of CRT to the critical literature.

#### *2.4 Valuing experiential knowledge*

CRT builds on and prioritises the oral traditions of many communities of colour. As such, CRT prioritises storytelling or counter-storytelling (Atwood and Lopez, 2014) to re-centre racialized and marginalised people’s narratives as a means to understand our current inequalities and inequities across various strata of society. There have been tendencies for gatekeepers to determine scientific rigour through replicable methods, with those that fall outside this scope deemed “unscientific” or comprising “weak” data. This inevitably skews all “good” data toward a more Western view of science, disregarding thousands of years of science and research, including the work of the first scientists and researchers – Indigenous people. For many communities of colour, oral stories have formed the vessel of knowledge sharing, a reciprocal construal. When the boundaries are formed around what constitutes good knowledge or data, it often excludes non-Western approaches to scientific rigour, reinforcing racialized research. CRT “does not seek permission or approval from the larger research community . . . what it does seek, however, is a more honest account of the world around us . . . CRT scholarship is searching for honesty” (Atwood and Lopez, 2014, p. 1145). As critical researchers employing CRT, we need to embrace the uncomfortable notion that searching for honesty is messy and contestable work, often situated in the realm of perceived “unscientific” and “weak” data. We push against this assumption to embrace the messiness of social phenomena in efforts to seek better understanding beyond a dominant narrative that reinforces racialized practices.

This paper posits that counter-stories constitute a manifestation of counter-accounts [4], or the particular form of accounting practice developed by researchers seeking radical, emancipatory change that aligns closely with CRT (see Section 3). Counter-accounts encompass a range of information and reporting tools that activists and broader civil society actors can (and do) produce and disseminate. Counter-stories are poised to redress the lack of information, impediments to accessing material, and silences in the official accounts and ideologies around off-shore detention regimes through individual stories. By “systematically creat[ing] alternative representations, new visibilities, and knowledge of existing situations in order to problematise, [and] act as a catalyst for intervention” (Dey *et al.*, 2010, p. 64), these visibilities and problematisations are inherently linked to some vision of emancipatory potential (Solomon and Thomson, 2009, p. 77). While counter-accounts and counter-stories may face “a struggle against powerful forces that would repress, delimit, displace, resist, undermine and appropriate it” (Gallhofer *et al.*, 2006, p. 683), advances in global and electronic information communication technologies and the rise of web and online reporting have created greater possibilities that can lead to emancipatory outcomes [5] (Gallhofer *et al.*, 2006 p. 685). The ability to broadcast one’s counter-story serves to alerts Others to their plight, setting in motion actions that have, in some cases, led to liberation, such as for Boochani.

#### *2.5 Being interdisciplinary*

CRT researchers see the world as multidimensional, which – in critical accounting – necessitates research that reflects multiple perspectives where traditional accounting need

not be the focus. This allows for the peripheral usage of multidimensional accountings vital to other legal, political, and social systems that impact racialized groups. Like [Gendron and Rodrigue \(2021\)](#), we believe that accounting research boundaries vary in time and space and that defining what accounting and accounting research is too narrowly impoverishes our discipline. For us, accounting is not *the* central cause or mechanism of racialisation but rather *a* cause, *a* mechanism, and this clarification should nevertheless be of interest and concern to accounting scholars. We need to take accounting in its socio-politico-legal contexts, which at times is on the margin, in efforts to be more interdisciplinary and view race, racism and racialisation as complex and interconnected social phenomena.

### 2.6 Drawing the tenets of CRT together

To assemble the tenets of CRT into a workable framing of racialisation for empirical studies, it is important in our analysis to ensure that Boochani's words, particularly his naming of certain constructs, be emphasised to counter the narrative espoused by majoritarian views:

The [Australian] government have constructed this system and they create terms to establish and reinforce their power . . . "Australian Border Force", "off-shore processing centre" etc. I avoid using their language as much as I can . . . I create my own discourse and do not succumb to the language of oppressive power. I create my own language for critically analysing the phenomenon of Manus Prison. ([Boochani, 2018](#), p. 369)

In his account, [Boochani \(2018\)](#) renames the offshore detention centres as "Kyriarchal Systems". Boochani utilises the term "kyriarchy" – a neologism from [Fiorenza \(1992\)](#) – "to describe a theory of interconnected social systems established for the purposes of domination, oppression and submission" ([Boochani, 2018](#), p. 124). The concept of kyriarchy is prevalent in Boochani's counter-story, and this naming technique sees Boochani "talk back" to the system in his own words and powerfully denominate the multi-structural nature of Australia's asylum seeker policy for a truer representation of:

multiple, interlocking kinds of stigmatisation and oppression, including racism, heteronormativity, economic discrimination, class-based violence, faith-based discrimination, coloniality, Indigenous genocide, anti-Blackness, militarism, and xenophobia. The term also captures the way that the intersecting systems are perpetually reinforced and replicated. This important aspect connects the prison with Australian colonial history and fundamental factors plaguing contemporary Australian society, culture, and politics. ([Boochani, 2018](#), p. 370)

Within this system, Boochani and Others are dehumanised, their names and individuality stripped from them as they are reduced to a number:

And then they call out my number. MEG45. Slowly but surely I must get used to that number. From their perspective, we are nothing more than numbers . . . Regardless of who I am, regardless of what I think. They are going to call me by that number. ([Boochani, 2018](#), p. 96)

This reconfiguration of humanity is further exemplified by the systemic and authorised violence, routinisation, and degradation of people, fostered by a kind of "administrative evil" ([Dillard and Ruchala, 2005](#)). The Kyriarchal System denotes people as objects of violence, taught to isolate and fear one another, which, Boochani states, is "in addition to the torment produced by the oppressive enclosure of the prison fences, every prisoner creates a smaller emotional jail within themselves – something that occurs at the apex of hopelessness and disenfranchisement" ([Boochani, 2018](#), p. 125). Through the lens of CRT, we adopt Boochani's term to describe offshore detention centres and the broader structures that racialise and marginalise the Other for the remainder of this paper.

### 3. Counter-stories as a methodological approach

Echoing concerns by [Annisette and Prasad \(2017, p. 5\)](#), we note “the paucity of critical accounting scholarship in the contemporary period that can only be deemed hyper-racial”. While critical accounting scholarship has made strides in highlighting accounting’s role in deeper societal structures of inequality, “some inequalities seem to be taken more serious than others” ([Crewe and Fernando, 2006, p. 40](#)) as studies have primarily focused on gender and class struggles with critical accounting remaining silent on contemporary racial phenomena. We argue that this silence leads to a deficiency in critical accounting scholarship’s aspirations for emancipatory and democratised accountings and accountability frameworks. Fundamentally, contemporary critical accounting literature has failed to engage with race – specifically the invisibilisations and politicisations of race in mainstream accounts and failing to recognise the importance of understanding the intersections between race, accounting, and power through the application of race-based theories, such as CRT. At best, critical accounting scholarship remains inherently biased. At worst, it participates in racialized power relations from a CRT perspective by continuing to privilege the voices (and *ways* of speaking) of some at the ignorance of others by singing “praise to the faded myth of a post-racial world” ([Annisette and Prasad, 2017, p. 6](#)). Thus, we seek to address this deficiency in the scholarship by explicitly applying a racial lens to the contemporary issue of asylum-seeking and directly engaging with the voices of racialised people, specifically Behrouz Boochani. While the focus of this paper is on the critical potential of CRT to challenge dominant perspectives through experiential knowledge as counter-stories, we believe that our study operationalises all tenets of CRT. We are often exposed to the dominant/hegemonic narratives, such as the stories governments tell through policies that purport to be true, objective, and in the public interest. “It is interesting that the critics do not acknowledge that Eurocentrism has become the dominant mind-set that directly affects the mainstream stories about race” ([Delgado Bernal, 2002, pp. 119–120](#)). Majoritarian stories predicated on merit, causation, blame, and responsibility “do not seem like stories at all but the truth” ([Delgado, 1993, p. 666](#)). The same critics who reject counter-stories will accept their own dominant stories as absolute truth, including the belief in a race-neutral world, and fail to recognise the flaws in those narratives precisely because they are dominant and therefore normalised ([Atwood and Lopez, 2014](#)). This then “raises questions about what constitutes knowledge [and] whose knowledge matters, and how to arrive at particular knowledge claims” ([Atwood and Lopez, 2014, p. 1146](#), see also [Chadderton, 2013; Parker, 1998](#)). Storytelling calls to context the lived experience of racialized people so “we can all better understand how and why they are racialized and for what reasons” ([Cole, 2016, p. 12](#); see also [Gillborn, 2006; Delgado and Stefancic, 2012](#)). Counter-stories let Others know they do not suffer in isolation as:

Stories can give them voice and reveal that others have similar experiences. Stories can name a type of discrimination; once named, it can be combated. If race is not real or objective, but constructed, racism and prejudice should be capable of deconstruction; the pernicious beliefs and categories are, after all, our own. Powerfully written stories and narratives may begin a process of correction in our system of beliefs and categories by calling attention to neglected evidence and reminding readers of our common humanity ([Delgado and Stefancic, 2012, pp. 49–50](#)).

Counter-stories also serve to “demystify the notion of a racially neutral society and tell another story of a highly racialized social order: a story where social institutions and practices serve the interest of White individuals” ([Atwood and Lopez, 2014, p. 1137](#)). We utilise counter-stories to enrich our understanding of racism from more personal, critical, and reflexive perspectives that dispute arguments of a “post-race” world. It should be noted that counter-stories do not claim to hold *the* truth but offer a version of *a* truth that will complicate our understanding of truth and the world, so we must learn to sit comfortably in the

uncomfortable – namely, a departure from the prescriptive application of theory and openness toward non-traditional forms of data.

This paper contributes to the critical accounting literature by responding to urgent calls for the application of wide-ranging theoretical, analytical, and methodological frameworks toward “a sustained critical accounting research effort focused on contemporary race” (Annisette and Prasad, 2017). Similarly, the paper contributes to the counter-accounting literature as the paper is the first to make a connection between counter-stories as a form of counter-accounting and CRT. Counter-accounts are well established in the critical accounting literature [6], dating back to the 1970s and 1980s (Gallhofer and Haslam, 2003). Counter-accounts are the tools and reporting mechanisms deployed by social movements, civil society groups, and citizens to offer alternative representations, new visibilities, and knowledge of organisations, industries, or governance regimes; and to problematise or “rectify a state of affairs that is considered harmful or otherwise undesirable” (Dey *et al.*, 2010; Vinnari and Laine, 2017, p. 1; George *et al.*, 2021). Fundamentally, counter-accounts offer dissenting perspectives a means of talking back, exposing contradictions, destabilising the taken for granted/status quo, and addressing the silences and absences of hegemonic accountability regimes, mechanisms, and tools (Dey *et al.*, 2010, p. 70). Counter-accounts have the potential to stimulate dialogue and debate regarding the (in)actions and (un)accountability of dominant powerholders and initiate, or increase, pressure for change (Brown and Dillard, 2013a; Brown *et al.*, 2015; Gray *et al.*, 2014; George *et al.*, 2021).

We argue that counter-stories, as a form of a counter-account, are key empirical sources for CRT researchers. Counter-stories as experiential knowledges speak to the “unspoken” racialisation of our society. In line with George *et al.* (2021), we further distinguish counter-accounts from “counter-accounting” and “counter-accountants”: counter-accounting denoting the “set of ideas, values and engagement practises underpinning and associated with counter-accounts”, and counter-accountants as the persons or groups who “conceptualize, design and enact the broader practices and/or the specific counter-accounts” (George *et al.*, 2021, p. 2). Furthermore, we use the term “counter” to broadly represent the “contestatory” aspects of such accountings, rather than narrowly defining them as accountings that directly counter individual or specific accounts (George *et al.*, 2021). Instead, they counter the stories and narratives espoused by governments and policies that seek to perpetuate historic racialized rhetoric and ideology under new guises. While counter-accounting literature has focused primarily on the potential for counter-accounts to challenge corporate reporting [7], researchers have more recently considered counter-accounts beyond the remits of “alternative corporate reporting”. As Laine and Vinnari (2017, p. 1485) argue, counter-accounts do not have to focus on the actions of a single corporation or other organisation and instead can challenge broader institutionalised norms and taken-for-granted practices within society. For example, Contrafatto *et al.* (2015) explore a counter-account produced by pupils at a Peruvian school on the risks and threats of their local community’s unsustainable thinking and practices. Thomson *et al.* (2015) analyse the effective use of counter-accounts by Action on Smoking and Health UK to change tobacco production and consumption. Lehman *et al.* (2016) examine immigrant narratives – specifically, their written stories and oral testimonies – as counter-accounts of neoliberal immigration policies (and the accounting technologies that support them). Vinnari and Laine (2017) and Laine and Vinnari (2017) investigate the transformative potential of counter-accounts against industrial meat and dairy production, specifically in rearticulating the meaning of animal production and “acting as a form of moral and political education, by repeatedly suggesting to their audiences how to feel about, and act publicly on, the suffering of an oppressed group” (Vinnari and Laine, 2017, p. 1). Laine and Vinnari (2017, pp. 1485–1486) highlight “how counter accounts are not necessarily produced and focussed on the actions of a single corporation or other organisation ... [instead produced] to counter broader institutionalized norms and taken-for-granted practices within society”. Himick *et al.* (2019) consider how activists reframe/re-narrate “official”

profit calculations to resist activities deemed immoral (Himick *et al.*, 2019, p. 718). Finally, Stacchezzini *et al.* (2021), explore the potential of “histories” – informed by a genealogical approach – as forms of counter-accounts of dominant discourses. This literature highlights that counter-accounts can develop independently of a specified “account” to instead counter or challenge wider social practices and norms.

We position our study within this subset of counter-accounting literature. We explore the counter-accounts, specifically “counter-stories”, of various “counter-accountants”, including activists, NGOs, academics, the media, whistle-blowers, and asylum seekers. While the objective of this study is not to analyse the counter-accounting processes informing these counter-accounts, we acknowledge their inherently conflictual approach to engagement and clear opposition (if not outright rejection) of Australia’s offshore immigration detention policy. Similar to prior studies, the counter-accounts we explore do not “counter” specific reports or industries but rather highlight what has been made invisible by the silence of various apparatuses that conceal the inhumane and oppressive nature of offshore immigration detention and the lack of accountability provided by the offshore detention policy and governance arrangements. The overall effect of counter-stories is to challenge wider racialized practices inherently taken for granted in society.

We acknowledge the importance of counter-stories by NGOs, social movement organisations, academics, media, and whistle-blowers as important tools that can give voice and a platform to those who are marginalised and oppressed. However, in this study, we focus on the counter-story and lived experience of former asylum seeker Behrouz Boochani. We explicitly seek to privilege and open up spaces for the authentic voices and lived experiences of racialized and marginalised people in critical research, rather than those who seek to represent them (for example, NGOs). In July 2013, Behrouz Boochani – a Kurdish Iranian journalist – made his second perilous journey from Indonesia to Australia in a boat carrying a number of asylum seekers. The Royal Australian Navy intercepted the boat, and Boochani and his fellow asylum seekers were detained on Christmas Island before being transferred to the Papua New Guinean Manus Island offshore detention centre in August 2013. Boochani remained at the centre until 2019 when he was invited to New Zealand for a speaking engagement. Granted a temporary one-month visitor visa by Immigration New Zealand, Boochani remains (as of March 2022) in New Zealand. During his imprisonment, Boochani began reporting about what was occurring on Manus Island, resulting in his manuscript “No Friend but the Mountains”. Boochani has classified his work within “clandestine philosophical literature, prison narratives, philosophical fiction, Australian dissident writing, Iranian political art, transnational literature, decolonial [8] writing and the Kurdish literary tradition” (Boochani, 2018, p. 372). To be true to our CRT aims, we have privileged Boochani’s counter-storytelling throughout our discussion to ensure the voice of Boochani is ever-present, narrating and telling us his story in his own words in the context of Australian detention centres and government immigration policy. We present his counter-story as part of our data set and argue that memoirs, stories, oral histories, and testimonies are vital to ensuring racialized accounts are disputed. Counter-stories can not only make known and visible elements of racialisation but can also be deemed “worthy” of inclusion as rigorous and strong data par excellence.

We apply a close-reading method to offer insights into the lived experiences of those racialized by Australia’s asylum seeker policy. Our approach helps to “reveal the tensions and contradictions in a text, and . . . illuminate moments of experience by placing them in the context of other cultural, artistic or social practices” (Nicholson, 2017, pp. 183–184), primarily through counter-stories. Each author separately read the various counter-accounts and counter-stories numerous times, taking meticulous notes while reflecting on the broader historical and social context. The notes were deconstructed according to thematic analysis based on the theoretical grounding of CRT. This included the themes of Australian offshore

detention as a racialized space/system, domination, control, and the physical and ideological separation of the Other. These notes were then exchanged and reviewed several times between the authors until a narrative was developed around the counter-story told by Boochani. In line with [Amernic and Craig \(2017\)](#), we acknowledge that close-reading produces an interpretive approach, which may produce contestable insights. We believe that this mirrors the multifaceted nature of critical work involving the study of complex social phenomena and strongly aligns with the story-telling emphasis of CRT. In line with CRT, we acknowledge that our interpretation does not claim to be better than others, but “since knowledge of the social world is constructed socially, the views we present are a matter of intersubjective agreement; and the resulting knowledge is an interpretation which is subject to social controls, criticism by peers, and social (re)negotiation” ([Amernic and Craig, 2017](#), p. 68). Our interpretation simply seeks a more honest interpretation of social phenomena.

Our close-reading of Boochani’s counter-story highlights the emancipatory capacity of counter-stories, in their myriad of forms, as tools to dismantle majoritarian assertions. We contextualise his work by using activist and NGO factsheets and reports, academic accounts, news articles, and whistle-blower documents (including, for example, investigative accounts, exposés, and reports prepared by organisations such as the Refugee Council of Australia, the Andrew and Renata Kaldor Centre for International Refugee Law, the Population Council, the Refugee Education Specialist Interest Group, Australian Rationalist, and Amnesty International, and *The Guardian*) to demonstrate the powerful role of counter-accounting in exposing racialized politics. The accounts were sourced through Internet, Factiva and Analysis and Policy Observatory (APS) searches with the terms “offshore detention”, “Nauru” and “Manus Island” and “asylum seeker.” The accounts of a racialized politics comprise Parliamentary Budgets, Estimates and Hansards reports and transcripts. By interweaving these accounts, we attempt to (re)tell the vivid story of Australia’s asylum seeker policy beyond the racist ideology that seeks to conceal the horrific experiences of asylum seekers under Operation Sovereign Borders.

#### 4. Australia’s asylum seeker policy

This space [offshore detention] is part of Australia’s legacy and a central feature of its history – this place is Australia itself – this right here is Australia. ([Boochani, 2018](#), p. 158)

Successive Australian governments have had a controversial relationship with immigration. From inception, British colonised Australian governments have privileged a racialized political rhetoric that has reinforced what “type” of citizen has been valued or cultivated. Following British invasion, the authorised killing and genocide of Indigenous Aboriginals ensued. Those not killed were physically separated from their family groups, placed in mission stations, dominated and controlled through British “education” and farmed as cheap labour. Massacres of Aboriginal people were frequent, followed swiftly by land “settlements” for British immigrants. The Aborigines Protection Board (APB), first established in 1869, gave colonial powers the ability to remove Aboriginal children from their families. This policy remained until the 1970s, resulting in “Stolen Generations” of Aboriginal people, the ramifications of which continues to inflict intergenerational trauma on Aboriginal people today. The APB was headed by a “Chief Protector” – a White male – as the guardian for all Aboriginal and “half-caste” people under 18. One such Chief Protector, Auber Neville, highlights the inherent racism underpinning the APB and governmental policies:

Are we going to have one million blacks in the Commonwealth or are we going to merge them into our white community and eventually forget that there were any Aborigines in Australia?” ([Anderson, 2006](#), p. 246)

Subsequent events, such as the Gold Rush, saw anti-Chinese legislation introduced, effectively imposing a race tax for immigration. When Australia became a single Federation, the Constitution denied citizenship rights to Aboriginal people and people of Asian and African descent. The first act legislated by the new Federal Parliament was the *Immigration Restriction Act (1901)*, which explicitly denied immigration for economic and racial reasons. This Act, known as the “White Australia Policy”, remained in force until the 1960s as part of a broader policy of assimilation, ensuring all migrants effectively shed their cultural roots to adopt a British way of life.

This very brief contextualisation of the intrinsic racism that has imbued Australian governments, policies and legislations from settlement helps situate the asylum-seeking policy this paper attends to. It speaks to a system that has frequently underscored how those who are not White, or not Anglo, or do not speak English, are inherently less valued as people. The policy of offshore detention is simply a continuation of long-held racist views held by the Australian government, where it is not coincidental that the nationalities that seek asylum are not White, instead comprised of people from Iran, Sri Lanka, Pakistan, Bangladesh, Afghanistan and Iraq (Parliament of Australia, 2016, p. 5). Smith (2019, p. 208) argues that those “arriving via boat collectively represent a visceral, racially evocative example of mobile bodies (the “yellow”/ “brown” perils) that threaten [White] order”. It is not simply a person seeking asylum, but a *racialized* Other that speaks to the colonial history of Australia and continued attempts to preserve a “British” character of immigrants – namely White.

In 2001, under bilateral agreements with Nauru and Papua New Guinea (PNG) governments, the Australian government established offshore detention centres (Regional Processing Centres, or RPCs) in Nauru and Manus Island, respectively. In 2013, the government’s hard-line approach to asylum seekers was reinforced through Operation Sovereign Borders, which ensured that “illegal” (formerly termed “irregular”) maritime arrivals, regardless of refugee status, would never be able to find refuge in Australia [9]. Operation Sovereign Borders was a key political tool in securing the Coalition government’s electoral success, reduced to the catchcry “Stop the Boats.” Immigration policy remains a highly visible cornerstone of the Coalition government. The current Prime Minister (and former Immigration Minister) Scott Morrison proudly displays an Asian fishing boat-shaped trophy in his office with the words “I stopped these” emblazoned across it (Davidson, 2018).

The “Stop the Boats” policy not only harks back to similar policies that punctuate Australian colonial history, but it also places Australia in contravention of its commitment to the 1951 Refugee Convention (The Lowy Institute, 2015), a commitment the government claims it is absolved from under outsourcing agreements (Australian Federal Government, 2017). These agreements, which comprise contracts between the Australian government and the companies Canstruct, Broadpectrum and Wilson, effectively delegate the responsibility of running the centres to private providers, a move that the Auditor-General said was made “in circumstances of great haste to give effect to government policy decisions . . . [and] without a documented assessment of value for money” (Australian National Audit Office, 2017, p. 30, see also Knaus and Davidson, 2019). The most recent contracts with Canstruct to manage offshore centres in Nauru were uncontested, extended by 6 months for \$180 million, or \$3.2 million per person held (Doherty and Knaus, 2021). During a Budget Estimates Hearing, the former Commissioner of the Australian Border Force, Roman Quaedvlieg [10] outlined:

The RPC, as has been canvassed in these hearings and other public hearings, is managed by Broadpectrum and a number of subcontractors. I have mentioned that Wilson are subcontracted for security provision . . . *Oversight* is provided by the Immigration and Citizenship Service Authority. (Australian Federal Government, 2017, emphasis added)

Evidence from various groups show that these private multinationals have neglected their protective duties, exhibiting – at best – indifference to, and – at worst – active participation in,

the physical and sexual assault of women and children ([Australian Human Rights Commission, 2014](#); [Main, 2015](#); [Amnesty International, 2016](#); [Farrell and Evershed, 2016](#); [NPR, 2016](#)). The United Nations Committee on the Elimination of Discrimination against Women voiced concerns over Australia's lack of accountability for the assaults, stating that it was:

particularly concerned that women and girls seeking asylum in the State . . . are . . . expose[d] to rape, sexual abuse and physical harm, perpetrated with impunity by security guards, service providers, refugees and asylum seekers and by the local community in Nauru, and that women victims remain without access to justice ([CEDAW, 2018](#), p. 17)

The pervasive culture of violence is further highlighted in 2,000 leaked incident reports known as “The Nauru Files” ([Farrell and Evershed, 2016](#)). The files confirm that Wilson frequently downplays the severity of the reports, with categorisations ranging from “minor” to “major” to “critical” incidents seemingly arbitrarily imposed with little regard to the impact on people. For example, incidents reporting “actual self-harm” were rated as “minor”, while “filming for media distribution” were rated as “critical” ([Farrell and Evershed, 2016](#)). Downgrading by Wilson in cases of serious harm was found in over 100 reports filed by other companies working at the centre ([Farrell and Doherty, 2016](#)), suggesting that private providers moderated human suffering. The brutal acts occurring in the Kyriarchal System, and apparent corporate disregard for the welfare of those discharged to their care through agreements with the Australian government, are imbued with racism that dismisses or minimises the harm inflicted on non-White bodies.

The policy of offshore detention maintains the inherent racism of Australian governments that sought to preserve a “White Australia”, despite the huge personal cost for those interned within. We argue that the psychological and physical trauma these individuals have experienced cannot be justified by the deaths at sea emergency, particularly when information concerning the number of boats, deaths at sea, and operations within the Kyriarchal System have been legislatively shrouded in secrecy ([Australian Federal Government, 2017](#)). This secrecy is exacerbated when unauthorised reports from workers, including mandatory reporters such as doctors and social workers, about rape, child abuse and cruelty carry a penalty of 2 years jail under the Australian Border Force Act (s 42, 2015). Others who have made reports have been removed from the centres and investigated for breaches of the “anti-whistleblowing provision” of the Crimes Act (s 70, 1914; [The Australian Senate, 2015](#), p. 90; [Seuffert, 2015](#)).

The financial cost of Operation Sovereign Borders is as secret as the operations themselves. Actual figures of expenditure are rarely disclosed, and when provided, they reveal little to no information about what activities, transactions, and services the individual costs incurred entailed. Former Prime Minister Tony Abbott justified such secrecy by invoking military euphemism: “If we were at war we would not be giving out information that is of use to the enemy just because we might have an idle curiosity about it ourselves” ([Swan, 2014](#)). Financial information is withheld under public interest immunity claims, furthered by statements that “the exact costs involved in . . . maintaining these centres are difficult to quantify” ([Parliament of Australia, 2013](#)). The physical silencing of people coalesces with the silences in official governmental reports to diminish, or even eradicate, the lived experiences of those within the Kyriarchal System. Piecing together various sources, we conservatively estimate the cost of offshore detention to be \$9 billion from 2013–2021 ([Parliament of Australia, 2013](#); [The Kaldor Centre, 2017, 2019](#); [Refugee Council of Australia, 2021](#)). In this paper, we make visible those who have been dominated, controlled, separated and silenced through the racialized power relations embedded in Australia's Operation Sovereign Borders, offering this critical scrutiny and potential for transformation through the emancipatory potential of counter-stories and the lens of CRT.

## 5. “No Friend but the Mountains”: Boochani’s counter-story/account of racialisation and marginalisation

I can’t analyse and express the extent of the torture in this place. But I think it’s inevitable that for years and years to come I’ll end up opening critical spaces for engaging with the phenomenon of Manus Prison . . . I’m prepared to provide you information about this place so we can begin the necessary research projects (Boochani, 2018, p. xv)

In this section, we outline, intersperse, conceptualise, and analyse Boochani’s counter-story among other NGO, academic, news media, and whistle-blower accounts as forms of counter-accounting to demonstrate how they articulate and rearticulate Australian offshore detention policy as one of racialisation and oppression. In doing so, we highlight the human experience in the Kyriarchal System, which espouses principles of domination and control of non-White bodies while physically separating the Other.

### 5.1 *Domination and control of non-white bodies*

Prison maintains its power over time; the power to keep people in line. Fenced enclosures dominate and can pacify even the most violent person – those imprisoned on Manus are themselves sacrificial subjects of violence. We are a bunch of ordinary humans locked up simply for seeking refuge. (Boochani, 2018, p. 124)

Domination and control are key features of racialized spaces and policies (Prunty, 1985), “related to [the] aggressive extraction and manipulation of natural resources, the destruction of the ecosystem, and exploitation of human bodies” (Boochani, 2018, p. xxv). In seeking to deconstruct or dismantle offshore detention, we need to expose “the systems, structures, and processes that produce and reify social inequities” (Atwood and Lopez, 2014, p. 1136), including the deployment of domination and control as power inflicted unto vulnerable asylum seekers. Aspects of domination and control within the Kyriarchal System include restricted movement governed by guards, a deliberate lack of information about their plight and future, incited violence by the system and workers, and treatment with contempt, torture, and other dehumanising practices (Isaacs, 2015). For an example of CRT in action, Boochani (2018, p. 190) explains a rule instituted by the guards as a means of control and domination over the refugees:

. . . five people need to leave the dining area so that five people can take their places. The community has to wait until five people leave, and then the officer can control the next five with his finger, giving permission to enter. We are like puppets on a string, put in motion with the flick of a finger. Every mind is caught up in a process, a process that has become normalised.

Boochani (2018, p. 90) also recounts numerous acts of violence inflicted on the refugees:

They load us onto a bus. A few days ago in this exact area a bloody battle erupted, right in the place where we are now standing like submissive sheep. Lebanese refugees stood up to defy the guards who wanted to load them on board. But the guards smashed them and beat them down. They annihilated them, beat down on the arms and faces of a few of them. The guards dragged their battered and blood-soaked bodies over the concrete. They banished them to Manus Island. No matter how the refugees tried to resist, they could not alter the political machinations of a government, a government that had just recently taken power, that had gone mad with the mere whiff of power.

Rendering asylum seekers as utterly powerless have seen tragic outcomes, including self-harm, abuse, and suicide (Rimkeviciene *et al.*, 2017). Monash University’s Border Deaths Database (2018) lists details of 17 deaths in offshore facilities between 2000 and 2018, six by suicide. A further seven suicides occurred as “a result of mental health issues from time spent in detention and uncertainty surrounding visa status” (Monash University, 2018). Activist

organisations have been exposing such abuses and mental health deterioration in the Kyriarchal System since its inception. In 2013, five months into Australia's establishment of its offshore detention policy, Amnesty International released a comprehensive report making clear that such policy engendered human rights abuses:

Aspects of detention on Manus Island violate the obligation to treat all persons in detention humanely. The combined effect of the conditions of detention on Manus Island, the open-ended nature of that detention, and the uncertainty about their fates to which detainees are subjected amounts to cruel, inhuman, and degrading treatment or punishment. Moreover, some conditions of detention, particularly the housing of detainees in P Dorm, on their own violate the prohibition on torture and other ill-treatment (Amnesty International, 2013, p. 4)

The report described asylum seekers as facing a “deliberate” and “psychological war” (Amnesty International, 2013, p. 56) waged on them by the Australia Government and provided numerous examples of self-harm, hunger strikes, and attempted suicides by the refugees – all within months of offshore detention policy implementation. Indeed, Amnesty International contended in its report that detention on Manus Island violated the “obligation to treat all persons in detention humanely” and declared that:

Asylum seekers are detained in the absence of any individualised assessment of the need for detention, with no definite date for their release, apparently without any framework in Papua New Guinea law for their detention, and no clear means to seek review of the lawfulness of their detention. The result is arbitrary detention, *prohibited by customary international law* and by treaties to which both Australia and Papua New Guinea are party (2013, p. 4, emphasis added).

Amnesty International's assessment demonstrates how the Kyriarchal System produces spaces that enable the obliteration of the normative aspect of law while contradicting, with impunity, governmental violence that contravenes international law externally. This was made evident in Australian government budget estimates when Senator McKim, Deputy Leader of the Australian Greens party, decried the discriminatory migration policy of the government, to which public servant Mr Pezzullo, The Secretary of the Department of Home Affairs, answered that the policy does not discriminate, but rather, “differentiates” (Australian Federal Government, 2017). This exchange highlights how the Australian government ignores international law and its commitment as a signatory to the 1951 Refugee Convention (Isaacs, 2015; UNHCR, 2017) while devising different measures of dominance and control depending on how asylum seekers arrive, which is inherently linked to their background, all while still claiming to uphold the law through mere “differentiations.”

The Kyriarchal System operates to exert dominance and control over asylum seekers by activating Australian government policy designed to deter Others from seeking refuge in Australia. As Boochani (2018, p. 92) exposes, “the deal is that we have to be a warning, a lesson for people who want to seek protection in Australia”. The Kaldor Centre (2019) concurs, with an examination of the lived human experiences of those within the Kyriarchal System, revealing that rights and wellbeing are “sacrificed to the goal of deterrence”. Asylum seekers who arrive by sea are “being made examples to strike fear into others, to scare people so that they will not come to Australia” (Boochani, 2018, p. 107). The policy of deterrence, with its corollary of punishment for those fleeing war and persecution, is popular with both governments and citizens in the West (Robjant *et al.*, 2009; Rimkeviciene *et al.*, 2017). These policies are purely ideological, based on racialisation and fear of the Other. This is despite numerous studies that show such policies eviscerate the dignity, safety, and physical and mental wellbeing of refugees (Hussein, 2015; McAdam, 2017; UNHCR, 2015, 2016, 2017; Amnesty International, 2019; The Refugee Council of Australia, 2019a) with exorbitant costs. We would further argue that these policies – which inflict suffering and violence on non-

White bodies – are racially motivated and punitive. Indeed, this ideology was questioned during a Budget Estimates Hearing:

**Senator McKim:** So you do not think that detaining people indefinitely is punishing them?

**Mr Pezzullo:** I do not know who has been detained indefinitely ... (Australian Federal Government, 2017).

This exercise in political rhetoric was followed by this exchange:

**Senator McKim:** Are the detention centres on Manus Island and Nauru part of deterring people from getting on boats?

**Mr Pezzullo:** It is certainly the case that Operation Sovereign Borders, as a totality, which involves all the elements that we have been discussing today—strategic communications, offshore disruption, at-sea interceptions, turn-backs, take-backs, assisted returns, removal of persons to offshore processing in the form of regional processing—as a system, does deter persons from making that risky decision to get on those boats.

**Senator McKim:** Specifically, the question was in regard to the RPCs on Manus Island and Nauru.

**Mr Pezzullo:** If you do not have regional processing, you lose a vital element of your deterrence, yes.

**Senator McKim:** Do you accept that harm comes to people who are detained?

**Mr Pezzullo:** No, I do not accept that at all. (Australian Federal Government, 2017)

This policy of deterrence is inextricably linked to the electoral process in Australia. Alongside the demonisation of asylum seekers as “illegals”, “terrorists” or “economic migrants”; at its core, “the issue of asylum seekers who arrive by boat wins and lose elections: votes are more important than morals” (Isaacs, 2015). Both the public and political parties are assuaged of their complicity in the domination and control of non-White bodies by ostensibly “saving” current and future asylum seekers from “deaths at sea” – a disputably worse fate than indefinite detention. This rhetoric persists, including one Australian Senator calling for a “final solution” to what he described as Australia’s immigration problem, a statement with clear racial and genocidal undertones. This was followed by coalition senators voting for Senator Hanson’s infamous “It’s okay to be White” motion in the Senate (Parliamentary Hansards, 2020). This imbues offshore immigration policy with racism and renders asylum seekers as little more than pawns mobilised by Australian politicians for their own political gain. This leaves asylum seekers questioning, “what do other people’s plans to come to Australia have to do with me? Why do I have to be punished for what others might do?” (Boochani, 2018, p. 107). Therefore, we contend that this policy is not strictly about deterrence, which seeks to exile/separate asylum seekers not just from Australia but the human race. Rather, the policy ensures the physical separation of “us vs. them” predicated on race. This separation, sanctioned within the Kyriarchal System, deliberately oppresses and dehumanises.

### 5.2 Separation of the racialized other

I came to Australia and suddenly ended up on a remote island the name of which I have never heard before. And now they are trying to educate me about my new place of habitation. Can it be that I sought asylum in Australia only to be exiled to a place I know nothing about? And they are forcing me to live here without any other options? I am prepared to be put on a boat back to Indonesia; I mean, the same place I embarked from. But I can’t find any answers to these questions. (Boochani, 2018, p. 96)

Internment in the Kyriarchal System injects “one with a heavy despair, the kind of despair associated with diaspora, a despair associated with exile” (Boochani, 2018, p. 82). The policy

of offshore detention is contentious in many ways, but the indefinite separation and banishment of racialized people, including children, has drawn criticism from many human rights groups (see [UNHCR, 2015, 2016, 2017](#); [The Kaldor Centre, 2017, 2019](#); [The Refugee Council of Australia, 2019a, b](#)). These groups have called for the immediate disablement of the Kyriarchal System and the transfer of asylum seekers to Australia or other countries where they can be safe ([Karp, 2018](#)). Their separation physically and geographically from Australia enables action at a distance ([Miller and Rose, 1990](#)), exposing them to “inhumane conditions, solitary confinement, lack of basic essentials and medical care, physical and sexual abuse and severe overcrowding” ([The Refugee Council of Australia, 2018](#)). These human rights abuses are facilitated and shrouded within the Kyriarchal System, which in civil society would see such conditions as untenable, particularly in Western democracies. Yet, it is precisely these institutions that establish and legitimise such anomic spaces. As [Boochani \(2018, p. 83\)](#) laments, it engenders helplessness, “I can do nothing else but accept the reality. And the reality on this day is that they have determined to exile me to Manus Island, exile me nice and peacefully, somewhere out in the middle of the ocean”.

The rhetoric that supports this is couched in terms of that crisis to be avoided at all costs – deaths at sea. As the government states, “the loss of life on dangerous maritime voyages in search of Australia’s protection has been increasing . . . the likelihood that more people will lose their lives is high and unacceptable. These realities have changed the circumstances that Australia now faces” ([Australian Federal Government, 2012](#)). This veiled concern for the lives of asylum seekers sits in stark contrast to the lived human experiences, which narrate a life of powerlessness, hopelessness, abuse, and harm. This also does not justify a policy already in place 20 years prior. This outward concern for deaths at sea is also confronted with cases where unauthorised maritime arrivals can be handed back to authorities in their country of origin – the very country desperate asylum seekers are trying to escape. The responsibility of preventing death is suddenly not a prerogative of the Australian government, ostensibly because this does not happen in “their” sea ([The Refugee Council of Australia, 2019a](#)).

Offshore detention policy “combines disturbing practices, cost blowouts and chaotic administration” ([Mares, 2019](#)), all of which demonstrate the fallacy of a government that feigns concern about the death of people at sea. What began as an “emergency measure” is now a standard operating procedure that continues to segregate racialized bodies, and “once certain thresholds of policy and action were crossed, they became unexceptional, and the administration of Australia’s immigration program and border controls has changed across the board as a result” ([Mares, 2019](#)). Separation is now a permanent securitisation technique of government, highlighted by Boochani’s counter-story:

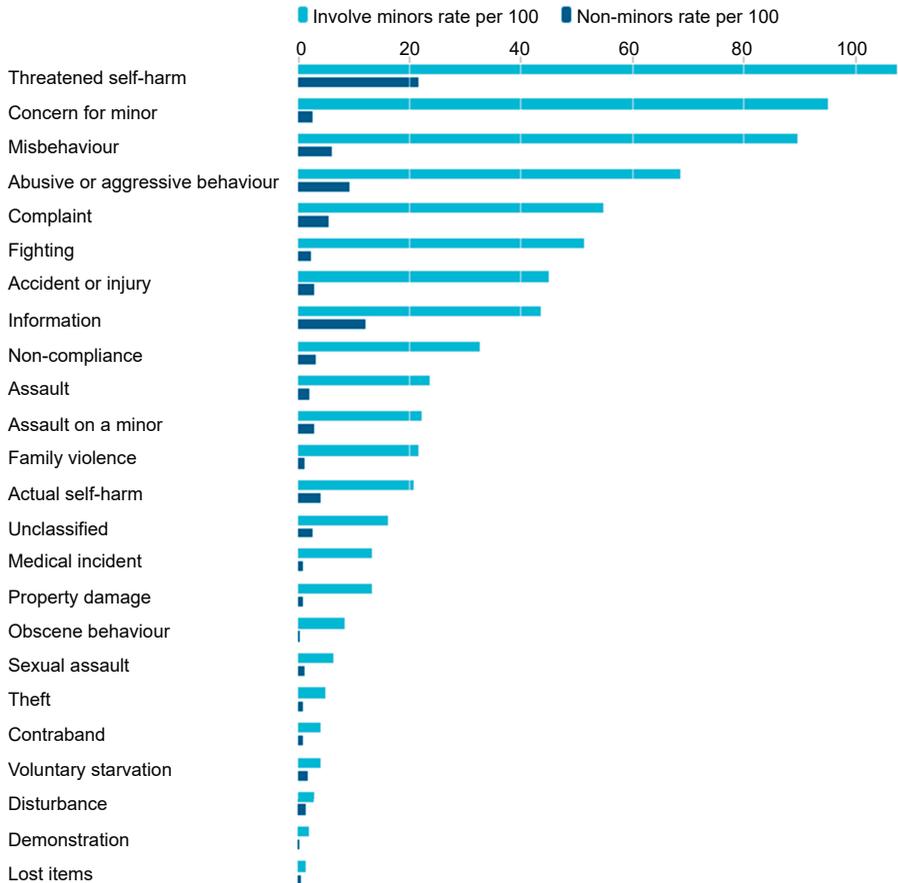
Alienated from home – reflected in the way he stares at those walls of wire/

Alienated from home – reflected in the way he stares at those people whose words he does not understand ([Boochani, 2018, p. 82](#)).

This separation has had a disastrous impact on the asylum seekers within the Kyriarchal System, including many children. There is a general international consensus that “the immigration detention of children is never in their best interests . . . detention of a child because of their or their parent’s migration status constitutes a child rights violation” ([The Refugee Council of Australia, 2019a](#)). Despite over 180 charities and organisations calling for an end to indefinite detention for children ([Davidson, 2018](#)), these children remain imprisoned by the Kyriarchal System. Outside the norms of peacetime law and rights protections, these children are placed in a precarious position ([The Lowy Institute, 2015](#)). The Nauru Files reveal that children in immigration detentions are vastly overrepresented in reported incidents of self-harm and assault – over half of the incident reports on Nauru involved children, despite comprising only 18% of the population (see [Figure 1, Farrell et al., 2016](#)). The files reveal

seven reports of sexual assaults on children, 59 reports of physical assaults on children, 30 reports of children self-harming and 159 reports of threatened self-harm involving children (Farrell and Evershed, 2016; Human Rights Law Centre, 2018). Indeed, the situation is so dire that Save the Children caseworkers responsible for the welfare of the asylum seekers are not permitted to stay on the island for more than five weeks due to the risk of a detrimental impact on their mental health (Farrell, 2016). As CRT scholars would query, what would be done if an institution within Australia received such reports, especially for White children? How tenable would offshore detention be if people of colour, particularly those who comprise most of the Kyriarchal System’s population, including Iran, Sri Lanka, Pakistan, Bangladesh, Afghanistan, and Iraq, made the decisions?

The forced separation perpetuated by the Kyriarchal System has extended beyond the asylum seekers to those tasked with their welfare and support. For example, In October 2014, nine Save the Children staff members were forced to leave Nauru by the Australian government after claiming that women and children at the detention centre were being



**Figure 1.**  
Rate of reported Nauru  
detention centre  
incidents by category

**Source(s):** Farrell and Evershed (2016)

sexually abused (Spencer, 2016). Then-immigration minister Scott Morrison accused the NGO staff of encouraging asylum seekers to self-harm and fabricate stories of abuse for “attention”. An independent review by the immigration department found no evidence to support the government’s accusations. Despite this, one year later, Save the Children had their Nauru office raided with computers, mobile phones, and flash drives confiscated (Spencer, 2016). The Australian government – with opposition support – subsequently enacted legislation making it a punishable offence for anyone directly or indirectly employed by the immigration department to reveal information about the Kyriarchal System. Moreover, in January 2014, the Australian government effectively banned journalists from visiting Nauru and carrying out investigations by raising the cost of visa applications to Nauru from \$200 to \$8000 – a cost that is non-refundable if the visa is (likely) rejected (Spencer, 2016; Isaacs, 2015).

NGOs, activists, and news media have repeatedly criticised what they argue to be repeated attempts at suppressing information and accountability by the Australian government. Indeed, Spencer (2016) argues that:

The removal of the charity workers is one of the many instances that typify the government’s approach to information about its treatment of asylum seekers; prevent information reaching the public; persecute those who reveal information to the public; and fill the information vacuum with its own fabrications.

Nonetheless, NGOs, activists, and media outlets have sustained their attempts to reveal and expose the abuses of the Kyriarchal System through counter-accounts. For example, in addition to their release of the Nauru files, the Guardian Australia continues to publish extensive evidence of child abuse and instances of self-harm. Counter-stories have also shed light on the system, including those from children within the Kyriarchal System. Boochani, who found artefacts of a family that shared the same living space in the past, recalls:

I read one of the inscriptions written on the wall next to my head. It is Nilou. She has written something up there in a child’s handwriting “Oh God, do something, take us to a nice place. Kiss, kiss” (2018, p. 119).

Other inscriptions depicting the hopelessness of children include schoolwork interspersed with writings such as “I want death” and “I need death” (Farrell, 2016). A report from 2014 described a child ripping up his books in anger because his teacher did not put a tick next to his name. The teacher wrote: “He then told me his mother is on hunger strike, refuses to eat and he can’t sleep or think as his mother is so upset. He said she cries all day and refuses to hug him . . . [he] needs his mother” (Farrell, 2016). The Kyriarchal System dominates and controls children for choices they did not make. The children exhibit sexualised behaviour and show innumerable signs of distress (Farrell, 2016, The Nauru Files), the effects of which are severe and lifelong (The Refugee Council of Australia, 2019a) expressed by Boochani’s counter-story of CRT in action:

The mood of sorrow that has tormented us all over the last few days emerges again/

Once again sorrow bears down oppressively/

Once again the questions smash against the rim of my mind/

Why does the Australian government have to exile little girls of six or seven years old? /

Why does the Australian government have to incarcerate them? /

Where in the world do they take children captive and throw them inside a cage? /

What crime are those children guilty of? /

And thousands more questions that have no answers/  
Thousands more questions that cause me more headaches/  
*Even greater headaches* (2018, p. 117).

The Kyriarchal System breaks from the law within a legal space that enables its prolongation, despite repeated condemnation by experts, human rights bodies, medical professionals, and the international community due to the persistent breach of fundamental human rights (Human Rights Law Centre, 2018). Despite claims to uphold the law while at the same time transgressing from it constantly in the operations within the Kyriarchal System, the Australian government has adopted policies to win elections based on fear and racialisation. The government has also sought to absolve itself from the Kyriarchal System, foisting accountability onto multinational corporations and vulnerable individuals, which keeps the Other and their plight out of Australia and, most importantly, out of sight. For Boochani, this policy is operationalised without accountability:

But the greatest difficulty is that no-one can be held accountable, no-one can be forced up against the wall and questioned, no-one can be interrogated by asking them, “You bastard, what is the philosophy behind these rules and regulations? Why, according to what logic, did you create these rules and regulations? Who are you?” (Boochani, 2018, p. 209).

Counter-accounts and counter-stories have described the violence and trauma endured by the asylum seekers detained in these facilities, giving visibility to asylum seekers in exile. This inclusion of the lived human experience is imperative where “Australia has done everything it can to ensure that we’re not perceived as this kind of character, not recognised as professionals, as valuable and insightful contributors to the discourse. The government has tried to suppress us because they know that if we were seen in this light, things would be different” (Boochani, 2018, p. 373). By holding asylum seekers within certain racist stereotypes and promulgating the fear of Others “invading” their land, the Australian government has maintained an inhumane and costly Kyriarchal System in every sense of the word.

## 6. Conclusion

Well he made us see what we wished we never had to see. And he did it with great integrity and honesty. When you read the book, the refugees are not angels at all. Some of them are brutal, some of them are selfish. That’s the power of what he did. He did not seek to glorify them or sanctify them, he presented them as human beings – Richard Flanagan (ABC, 2019).

Applying the lens of CRT and privileging counter-stories has provided space for Others to give an account of their lived human experience, challenging racialized rhetoric that seeks not only to marginalise but to control, dominate and separate. By interrogating the political agenda of successive Australian governments, we have revealed a racist ideology that has been prized above the humane treatment of vulnerable people. The space occupied by Kyriarchal Systems has shown “the rule of law, including transparency and due process, does not apply” (Seuffert, 2015, p. 67). These spaces are instead colonised by multinationals who reap extraordinary levels of profit in the name of violence, starvation, dehumanisation, abuse, torture, and the death of innocent people. The (un)accountability discharged by the Australian government to such private corporations further reinforces the majoritarian logic that sustains and perpetuates the Kyriarchal System as a permanent feature of securitisation to “protect” White bodies.

Throughout this paper, it has been the counter-story, not the political ideology produced by the government, that has shed light on the reality of Australia’s offshore detention policy

in human terms. Without these counter-stories, the lived reality of asylum seekers would be obscured. Even piecing together these counter-stories, we can only reconstitute partial accounts of Nauru and Manus Island. The most complete rendering lies within Boochani's counter-story, his poetic and confronting method for telling his story is a powerful tool for emancipatory outcomes that are needed immediately. As Boochani writes, "this work will attract every humanities and social science discipline; it will create a new philosophical language" (2018, p. xv). Boochani, as mentioned, obtained permission to leave on a limited visa to attend a writer's festival in New Zealand, determined not to return to the Kyriarchal System. Boochani has since successfully applied for asylum in New Zealand, the path open for citizenship (ABC News, 2020). While this chronology of a counter-story is difficult for Others to achieve, it does signal that the counter-stories of Others can achieve emancipatory outcomes.

Using counter-stories as a counter-account to displace or dispute, the narrative espoused or silenced by the Australian government has allowed the hidden issues of race and racialisation to come to the fore. As we sought to reinstate the voice of people within Kyriarchal Systems as "major characters in their own accounts, [instead] of minor characters in the accounts of others" (Arrington and Francis, 1993, p. 122), we have also shed light on a policy that is deeply unhumanitarian and reified that we are not in a post-racial world – racism remains one of the fundamental challenges of our times. Indeed, the mobilisation of Black Lives Matter in the wake of police violence and death delivered onto black bodies emphasises the need for academics to take up this mantle. We must continue to refute race as an ontological truth and strive to give platforms to those who have been silenced by structures or ideologies that seek to replicate colonial systems of domination, control, and servitude.

Accounting continues to serve hegemonic/dominant systems of power. In this paper, we have had to rely on counter-storytellers and counter-accountants to reveal the "costs" and impacts in line with the emancipatory ambitions of CRT. Our findings and analysis demonstrate the powerful role that counter-accounts and counter-stories can play as counter-hegemonic tools of accountability – making visible and offering alternative representations of the hidden practices and impacts of governmental practices and policies. The accounts expose and reveal the extraordinary humanitarian abuses of detention facilities and demonstrate how counter-stories have been, and can continue to be, mobilised to challenge the Kyriarchal System, hold it to account, and give a voice to those who would otherwise be subjugated, marginalised, dehumanised, racialized and ignored. The racialized logic of the Australian government's Kyriarchal System belies the fact that this is part of Australia:

This is what we, Australia, have become.

The ignored begging of a woman on Nauru being raped.

A girl who sewed her lips together.

A child refugee who stitched a heart into their hand and did not know why. (Boochani, 2018, p. iii)

Our paper connects counter-stories in the CRT literature and counter-accounting in the critical accounting literature, contributing to the empirical and theoretical development of the latter literature. We have attempted to apply the tenets of CRT by specifically exploring the powerful role of counter-stories as forms of alternative and experiential knowledge in challenging and exposing the "unspoken" dominant/hegemonic (and racialized) institutional account. This has exposed the centrality of race and racism, and ultimately the violence of Australia's offshore detention policy, while also exploring notions of accountability in the deliberately secretive and obscured environment of Kyriarchal Systems. This need for exposure has been noted by other scholars, who have been disquieted by recent global events which may serve to exacerbate the plight of asylum seekers, as:

... this form of violence, in which accounting is intimately implicated, is not new, but is escalating... a large part of the world remains in lockdown, with ... many other countries having completely closed borders for the foreseeable future. COVID-19 may exacerbate border politics and could be used to further nationalist and xenophobic interests. Ecological and economic crises are already creating mobility of people seeking better lives; COVID-19 will intensify these. Social accountants must follow these politics and trace the accounting and accountability techniques used within, not just to defend the humanity of others being denied theirs but also to preserve our own humanity. (Scobie, 2021, p. 126)

Fundamentally, our paper aligns with the concerns of Scobie (2021) and calls for interdisciplinary and critical accounting research that recognises, advocates for, exposes and takes seriously the multiple and conflictual perspectives and a commitment to social justice and social change, specifically the humanitarian plight and human dignity of asylum seekers. We call for further work that utilises CRT and shines a light on the overt and covert racialisation of people. We also call for more support and coverage of counter-stories for emancipation in the accounting literature, expanding the notion of counter-accounts to experiential knowledge. Academics, particularly critical academics, are well poised for providing platforms for counter-stories, collating them into organised and coherent accounts in a collective sense that brings together diverse accounts to shed light on accounts that do not conform to majoritarian/dominant perspectives (Cooper *et al.*, 2005). We acknowledge that counter-stories on their own are not usually enough to achieve emancipation as providing new “facts” does not necessarily force hegemonic/dominant actors to respond or be held accountable or allow citizens to be effectively heard. Indeed, some citizens will still find it difficult to be heard (Brown, 2009, p. 335). We admit that Boochani’s emancipation is rare for racialized and marginalised people – rare but not impossible. Counter-stories *can* drive emancipatory outcomes, but they require Allies to give that platform, support their plight, and offer avenues for change. We call for academic Allies to participate however they can, whether through listening, learning, research, activism, policymaking, or imparting space for Others to give their account – on their terms.

### Notes

1. In this paper we seek to align with counter-accounting literature but introduce the term “counter-story” to also align with CRT literature.
2. Ontologically here refers to truth claims – race has long been held as a scientific truth, but we seek to challenge this assertion. We do so not by arguing for a “truer” truth, but by embracing the messiness of truth, striving instead for a form of critical honesty (Atwood and Lopez, 2014, p. 1148). This enables us to confront the notion of a post-racial world, and to argue that our society is predicated on, and functioning through, a racialized history that persists. Ignoring this perpetuates the racialisation of people and hides their plight under truth claims of justice and equality. Instead, we need to engage with this “messy” truth, despite ontological difficulties, to seek emancipatory outcomes.
3. White here does not relate to all people bearing white skin, but rather the hegemonic “White” supremacy of Anglo-Celtics.
4. These externally produced accounts have a varying nomenclature and have been referred to in the critical accounting literature as “external accounts”, “social audits”, “anti-reports”, “silent accounts”, and “shadow accounts”.
5. Though we acknowledge that technological platforms are themselves commercialised, contested, and racialized spaces.
6. See Cooper *et al.* (2005), Gallhofer *et al.* (2006), Dey *et al.* (2010), Boiral (2013), Rodrigue (2014), Apostol (2015), Contrafatto *et al.* (2015), Gallhofer *et al.* (2015), Moerman and van der Laan (2015), Rodrigue *et al.* (2015), Thomson *et al.* (2015), Denedo *et al.* (2017, 2019), Laine and Vinnari (2017), Tregidga

(2017), Vinnari and Laine (2017), Himick and Ruff (2019), George *et al.* (2021), and Stacchezzini *et al.* (2021).

7. See for example, scholarship on “silent” and “shadow” reports (Adams, 2004; Collison *et al.*, 2010; Cooper *et al.*, 2005; Dey, 2003, Gibson *et al.*, 2001; Gray, 1997, 2000, 2001); and Boiral (2013). Rodrigue (2014), Apostol (2015), Moerman and van der Laan (2015), and Rodrigue *et al.* (2015).
8. Boochani classifies his writing as “decolonial” (2018, p. 372), among other styles. While this is not defined by Boochani, we align with Sauerbronn *et al.* (2021, p. 2) where decolonial writings “emphasize the structured nature of social reality, marked by the colonisation of social arrangements”, as we “re-learn” knowledge that has been suppressed by the combined forces of racialisation, colonisation, and capitalism.
9. This dogmatic ideology persists today, with the longstanding rule that illegal arrivals can never settle in Australia, despite the finding of a genuine refugee status (Turnbull and Dutton, 2016).
10. The Attorney General dismissed Roman Quaedvlieg in 2018 from his role as Commissioner for abuse of power (Greene and Greg, 2018).

## References

- ABC (2019), “The invisible man, Australian story, transcript of program”, available at: <https://www.abc.net.au/austory/the-invisible-man/10950080> (accessed 26 August 2019).
- ABC News (2020), “New Zealand grants asylum to Behrouz Boochani, Kurdish-Iranian refugee who was detained on Manu Island”, available at: <https://www.abc.net.au/news/2020-07-24/behrouz-boochani-granted-nz-refugee-visa/12484316> (accessed 25 July 2020).
- Adams, C. (2004), “The ethical, social and environmental reporting-performance portrayal gap”, *Accounting, Auditing and Accountability Journal*, Vol. 17 No. 5, pp. 731-757.
- Agyemang, G. (2016), “Perilous Journeys across the seas: the accounting Logic in Europe’s Agenda for migration”, *Accounting in Conflict: Globalization, Gender, Race and Class, Advances in Public Interest Accounting*, Emerald Group Publishing, Bingley, Vol. 19, pp. 1-27, doi: 10.1108/S1041-706020160000019002.
- Agyemang, G. and Lehman, C. (2013), “Adding critical accounting voices to migration studies”, *Critical Perspectives on Accounting*, Vol. 24 Nos 4/5, pp. 261-272.
- Amernic, J. and Craig, R. (2000), “Accountability and rhetoric during a crisis: Walt Disney’s 1940 letter to stockholders”, *The Accounting Historians Journal*, Vol. 27 No. 2, pp. 49-86.
- Amernic, J. and Craig, R. (2017), “CEO speeches and safety culture: British Petroleum before the Deepwater Horizon disaster”, *Critical Perspectives on Accounting*, Vol. 47, pp. 61-80.
- Amnesty International (2013), “This is breaking people: human rights violations at Australia’s asylum seeker processing Centre on Manus Island, PNG”, accessed 2 July 2021, available at: <https://www.amnesty.org/en/documents/ASA12/002/2013/en/> (accessed 2 July 2015).
- Amnesty International (2016), “Island of Despair: Australia’s ‘processing’ of refugees on Nauru”, available at: <https://www.amnesty.org.au/wp-content/uploads/2016/10/ISLAND-OF-DESPAIRFINAL.pdf> (accessed 9 May 2020).
- Amnesty International (2019), “Papua New Guinea: detainees denied lawyers, family access”, available at: <https://www.amnesty.org.au/papua-new-guinea-detainees-denied-lawyers-family-access/> (accessed 26 February 2020).
- Anderson, W. (2006), *The Cultivation of Whiteness: Science, Health and Racial Destiny in Australia*, Duke University Press, Durham.
- Anderson, L. and Gatwiri, K. (2021), “The Senate has voted to reject critical race theory from the national curriculum. What is it, and why does it matter?”, *The Conversation*, 22 June, available at: <https://theconversation.com/the-senate-has-voted-to-reject-critical-race-theory-from-the-national-curriculum-what-is-it-and-why-does-it-matter-163102> (accessed 5 July 2021).

- Andrew, J. and Eden, D. (2011), "Offshoring and outsourcing the 'unauthorised': the annual reports of an anxious state", *Policy and Society*, Vol. 30 No. 3, pp. 221-234.
- Andrew and Renata Kaldor Centre for International Refugee Law (2017), "What Australia's Federal Budget means for refugee policy", *UNSW Law*, available at: <https://www.kaldorcentre.unsw.edu.au/news/what-australia%E2%80%99s-federal-budget-means-refugee-policy> (accessed 18 October 2019).
- Andrew and Renata Kaldor Centre for International Refugee Law (2019), "The Cost of Australia's asylum and refugee policies: a source guide", *UNSW Law*, available at: <https://www.kaldorcentre.unsw.edu.au/publication/cost-australias-asylum-policy> (accessed 18 October 2019).
- Annisette, M. (2003), "The colour of accountancy: examining the salience of race in a professionalisation project", *Accounting, Organizations and Society*, Vol. 28 Nos 7-8, pp. 639-674.
- Annisette, M. (2009), "Race and ethnicity", in Edwards, J.R. and Walker, S.P. (Eds), *Routledge Companion to Accounting History*, Routledge, London, pp. 451-469.
- Annisette, M. and Prasad, A. (2017), "Critical accounting research in hyper-racial times", *Critical Perspectives on Accounting*, Vol. 43, pp. 5-19.
- Apostol, O. (2015), "A project for Romania? The role of the civil society's counter accounts in facilitating democratic change in society", *Accounting, Auditing and Accountability Journal*, Vol. 28 No. 2, pp. 210-241.
- Arrington, C. and Francis, J. (1993), "Giving economic accounts: accounting as cultural practice", *Accounting, Organizations and Society*, Vol. 18 Nos 2/3, pp. 107-124.
- Atwood, A. and Lopez, G. (2014), "Let's be critically honest: towards a messier counterstory in critical race theory", *International Journal of Qualitative Studies in Education*, Vol. 27 No. 9, pp. 1134-1154.
- Australian Federal Government (2012), "Report of the expert panel on asylum seekers", available at: <https://apo.org.au/sites/default/files/resource-files/2012-08/apo-nid30608.pdf> (accessed 2 March 2020).
- Australian Federal Government (2017), "Legal and constitutional affairs legislation committee: estimates: immigration and border protections portfolio", *Department of Immigration and Border Protection*, available at: <https://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;db=COMMITTEES;id=committees%2Festimate%2Fcb2ab671-367b-4059-a0bd-3150ac31359d%2F0002;page=0;query=Estimates%20%20IMMIGRATION%20AND%20BORDER%20PROTECTION%20PORTFOLIO;rec=12;resCount=Default> (accessed 3 March 2020).
- Australian Human Rights Commission (2014), "The forgotten children: national Inquiry into Children in immigration detention", available at: [https://humanrights.gov.au/sites/default/files/document/publication/forgotten\\_children\\_2014.pdf](https://humanrights.gov.au/sites/default/files/document/publication/forgotten_children_2014.pdf) (accessed 9 May 2020).
- Australian National Audit Office – The Auditor-General (2017), "Offshore processing centres in Nauru and Papua New Guinea Contract Management of Garrison support and welfare services, department of immigration and border protection", available at: [https://www.anao.gov.au/sites/default/files/ANAO\\_Report\\_2016-2017\\_32.pdf](https://www.anao.gov.au/sites/default/files/ANAO_Report_2016-2017_32.pdf) (accessed 17 May 2021).
- Ball, S. (1994), *Education Reform: A Critical and Post-structural Approach*, Open University Press, Buckingham.
- Boiral, O. (2013), "Sustainability reports as simulacra? A counter-account of A and A+ GRI reports", *Accounting, Auditing and Accountability Journal*, Vol. 26 No. 7, pp. 1036-1071.
- Boochani, B. (2018), *No Friend but the Mountains*, Pan Macmillian, Sydney.
- Bose, P. (2020), *The Shifting Landscape of International Resettlement: Canada, The US and Syrian Refugees*, Geopolitics. doi: 10.1080/14650045.2020.1781820.
- Brooks, R. (1994), "Critical race theory: a proposed Structure and Application to federal pleading", *Harvard BlackLetter Law Journal*, Vol. 11, pp. 85-113.
- Brown, J. (2009), "Democracy, sustainability and dialogic accounting technologies: taking pluralism seriously", *Critical Perspectives on Accounting*, Vol. 20 No. 3, pp. 313-342.

- Brown, J. and Dillard, J. (2013), "Agonizing over engagement: SEA and the 'death of environmentalism' debates", *Critical Perspectives on Accounting*, Vol. 24 No. 1, pp. 1-18.
- Brown, J., Dillard, J. and Hopper, T. (2015), "Accounting, accountants and accountability regimes in pluralistic societies: taking multiple perspectives seriously", *Accounting, Auditing and Accountability Journal*, Vol. 28 No. 5, pp. 626-650.
- Chadderton, C. (2013), "Towards a research framework for race in education: critical race theory and Judith Butler", *International Journal of Qualitative Studies in Education*, Vol. 26, pp. 39-55.
- Chua, W. (1986), "Radical developments in accounting thought", *The Accounting Review*, Vol. 61 No. 4, pp. 601-632.
- Cole, M. (2016), *Racism: A Critical Analysis*, Pluto Press, London.
- Collison, D., Dey, C., Hannah, G. and Stevenson, L. (2010), "Anglo-American capitalism: the role and potential role of social accounting", *Accounting, Auditing and Accountability Journal*, Vol. 23 No. 8, pp. 956-981.
- Committee on the Elimination of Discrimination Against Women (2018), "Concluding observations on the eighth periodic report of Australia", CEDAW/C/AUS/CO/8 (accessed 9 May 2020).
- Contrafatto, M., Thomson, I. and Monk, E. (2015), "Peru, mountains and Los Niños: dialogic action, accounting and sustainable transformation", *Critical Perspectives on Accounting*, Vol. 33, pp. 117-136.
- Cooper, C., Taylor, P., Smith, N. and Catchpole, L. (2005), "A discussion of the political potential of social accounting", *Critical Perspectives on Accounting*, Vol. 16 No. 7, pp. 951-974.
- Cortese, C. and Andrew, J. (2020), "Extracting transparency: the process of regulating disclosures for the resources industry", *Accounting, Auditing and Accountability Journal*, Vol. 33 No. 2, pp. 472-495.
- Craig, R. and Amernic, J. (2004), "Enron discourse: the rhetoric of a resilient capitalism", *Critical Perspectives on Accounting*, Vol. 15 Nos 6-7, pp. 813-852.
- Craig, R. and Brennan, N. (2012), "An exploration of the relationship between language choice in CEO letters to shareholders and corporate reputation", *Accounting Forum*, Vol. 36 No. 3, pp. 166-177.
- Crenshaw, K. (1988), "Race, reform and retrenchment: transformation and legitimation in antidiscrimination law", *Harvard Law Review*, Vol. 101 No. 7, pp. 1331-1387.
- Crenshaw, K., Gotanda, N., Peller, G. and Thomas, K. (1995), *Critical Race Theory: the Key Writings that Formed the Movement*, The New Press, New York.
- Crewe, E. and Fernando, P. (2006), "The elephant in the room: racism in representations, relationships and rituals", *Progress in Development Studies*, Vol. 6 No. 1, pp. 40-54.
- Davidson, H. (2018), "I stopped these: Scott Morrison keeps migrant boat trophy in office", September 19, *The Guardian*, available at: <https://www.theguardian.com/australia-news/2018/sep/19/i-stopped-these-scott-morrison-keeps-migrant-boat-trophy-in-office> (accessed 1 May 2020).
- Delgado, R. (1993), "On telling stories in school: a reply to Farber and Sherry", *Vanderbilt Law Review*, Vol. 46, pp. 665-675.
- Delgado, R. and Stefancic, J. (2012), *Critical Race Theory: an Introduction*, New York University Press, New York.
- Delgado Bernal, D. (2002), "Critical race theory, Latino critical theory, and critical raced-gendered epistemologies: recognizing students of color as holders and creators of knowledge", *Qualitative Inquiry*, Vol. 8, pp. 105-126.
- Denedo, M., Thomson, I. and Yonekura, A. (2017), "International advocacy NGOs, counter accounting, accountability and engagement", *Accounting, Auditing and Accountability Journal*, Vol. 30 No. 6, pp. 1309-1343.
- Denedo, M., Thomson, I. and Yonekura, A. (2019), "Ecological damage, human rights and oil: local advocacy NGOs dialogic action and alternative accounting practices", *Accounting Forum*, Vol. 43 No. 1, pp. 85-112.
- Dey, C. (2003), "Corporate 'silent' and 'shadow' social accounting", *Social and Environmental Accountability Journal*, Vol. 23 No. 2, pp. 6-9.

- Dey, C., Russell, S. and Thomson, I. (2010), "Exploring the potential of shadow accounts in problematising institutional conduct", in Ball, A. and Osborne, S. (Eds), *Social Accounting and Public Management: Accountability for the Common Good*, Routledge, New York, pp. 64-75.
- Dillard, J. and Ruchala, L. (2005), "The rules are no game: from instrumental rationality to administrative evil", *Accounting, Auditing and Accountability Journal*, Vol. 18 No. 5, pp. 608-630.
- Doherty, B. and Knaus, C. (2021), "Liberal party donor's revenue from uncontested contracts for offshore processing rises to \$1.5bn", *The Guardian*, 21 July, available at: <https://www.theguardian.com/australia-news/2021/jul/21/liberal-party-donors-revenue-from-uncontested-contracts-for-offshore-processing-rises-to-15bn> (accessed 29 July 2021).
- Farrell, P. (2016), "I want death: Nauru files chronicle despair of asylum seeker children", *The Guardian*, available at: <https://www.theguardian.com/news/2016/aug/10/i-want-death-nauru-files-chronicle-despair-of-asylum-seeker-children> (accessed 16 June 2020).
- Farrell, P. and Doherty, B. (2016), "Nauru files show Wilson security staff regularly downgraded reports of abuse", *The Guardian*, available at: <https://www.theguardian.com/australia-news/2016/aug/12/nauru-files-show-wilson-security-staff-regularly-downgraded-reports-of-abuse> (accessed 29 September 2019).
- Farrell, P. and Evershed, N. (2016), "What are the Nauru files? How to read and interpret them – explainer", *The Guardian*, 10 August, available at: <https://www.theguardian.com/news/2016/aug/10/explainer-how-to-read-and-interpret-the-nauru-files> (accessed 23 September 2019).
- Farrell, P., Evershed, N. and Davidson, H. (2016), "The Nauru files: cache of 2,000 leaked reports reveal scale of abuse of children in Australian offshore detention", *The Guardian*, available at: <https://www.theguardian.com/australia-news/2016/aug/10/the-nauru-files-2000-leaked-reports-reveal-scale-of-abuse-of-children-in-australian-offshore-detention> (accessed 22 April 2020).
- Fiozenza, E. (1992), *But She Said: Feminist Practices of Biblical Interpretation*, Beacon Press, Boston.
- Fleischman, R. and Tyson, T. (2000), "The interface of race and accounting: the case of Hawaiian sugar plantations, 1835-1920", *Accounting History*, Vol. 5 No. 1, pp. 7-32.
- Fleischman, R. and Tyson, T. (2004), "Accounting in service to racism: monetizing slave property in the antebellum South", *Critical Perspectives on Accounting*, Vol. 15 No. 3, pp. 376-399.
- Fleischman, R., Oldroyd, D. and Tyson, T. (2004), "Monetising human life: slave valuations on US and British West Indian plantations", *Accounting History*, Vol. 9 No. 2, pp. 35-62.
- Funnell, W. (1998), "Critical perspectives on accounting", *Accounting in the Service of the Holocaust*, Vol. 8 No. 4, pp. 435-464.
- Gallhofer, S. and Haslam, J. (2003), *Accounting and Emancipation*, Routledge, London.
- Gallhofer, S., Haslam, J., Monk, E. and Roberts, C. (2006), "The emancipatory potential of online reporting: the case of counter-accounting", *Accounting, Auditing and Accountability Journal*, Vol. 19 No. 5, pp. 681-718.
- Gallhofer, S., Haslam, J. and Yonekura, A. (2015), "Accounting as differentiated universal for emancipatory praxis: accounting delineation and mobilisation for emancipation(s) recognising democracy and difference", *Accounting, Auditing and Accountability Journal*, Vol. 28 No. 5, pp. 846-874.
- Gendron, Y. and Rodrigue, M. (2021), "On the centrality of peripheral research and the dangers of tight boundary gatekeeping", *Critical Perspectives on Accounting*, Vol. 76, pp. 1-16.
- George, S., Brown, J. and Dillard, J. (2021), "Social movement activists' conceptions of political action and counter-accounting through a critical dialogic accounting and accountability lens", *Critical Perspectives on Accounting*, Vol. ahead of print, doi: [10.1016/j.cpa.2021.102408](https://doi.org/10.1016/j.cpa.2021.102408).
- Gibson, K., Gray, R., Laing, Y. and Dey, C. (2001), "The silent accounts project: draft silent and shadow accounts 1999-2000 (separate publications for Tesco plc and HSBC Holdings plc)", *paper presented at the BAA Scottish Accounting Group Conference, Stirling*.

- Gillborn, D. (2006), "Critical Race Theory and Education: Racism and anti-racism in educational theory and praxis", *Discourse: Studies in the Cultural Politics of Education*, Vol. 27 No. 1, pp. 11-32.
- Goldberg, T. and Searls-Giroux, S. (2014), *Sites of Race*, Polity Press, Cambridge.
- Gray, R. (1997), "The silent practice of social accounting and corporate social reporting in companies", in Zadek, S., Evans, R. and Pruzan, P. (Eds), *Building Corporate Accountability: Emerging Practices in Social and Ethical Accounting, Auditing and Reporting*, Earthscan, London, pp. 201-217.
- Gray, R. (2000), "Current developments and trends in social and environmental auditing, reporting and attestation: a review and comment", *International Journal of Auditing*, Vol. 4 No. 3, pp. 247-268.
- Gray, R. (2001), "Thirty years of social accounting, reporting and auditing: what (if anything) have we learnt?", *Business Ethics: A European Review*, Vol. 10 No. 1, pp. 9-15.
- Gray, R., Brennan, A. and Malpas, J. (2014), "New accounts: towards a reframing of social accounting", *Accounting Forum*, Vol. 38, pp. 319-348.
- Greene, A. and Greg, J. (2018), "Roman Quaedvlieg: who is the ousted Australian Border Force boss and how did he lose his job?", *ABC News*, available at: <https://www.abc.net.au/news/2018-03-15/roman-quaedvlieg-who-is-he-and-how-did-he-lose-his-job/9542626> (accessed 5 May 2020).
- Hammond, T. (1997), "From complete exclusion to minimal inclusion: African Americans and the public accounting industry, 1965-1988", *Accounting, Organizations and Society*, Vol. 22 No. 1, pp. 29-54.
- Hammond, T. and Streeter, D. (1994), "Overcoming barriers: early African-American certified public accountant", *Accounting, Organizations and Society*, Vol. 19 No. 3, pp. 271-288.
- Harney, N. (2011), "Accounting for African migrants in Naples, Italy", *Critical Perspectives on Accounting*, Vol. 22 No. 7, pp. 644-653.
- Himick, D. and Ruff, K. (2019), "Counter accounts of profit: outrage to action through 'just calculation'", *Accounting, Auditing and Accountability Journal*, Vol. 33 No. 4, pp. 699-726.
- Hirsch, S. (2019), "Racism, 'second generation' refugees and the asylum system", *Global Studies in Culture and Power*, Vol. 26 No. 1, pp. 88-106.
- Howard, T. and Navarro, O. (2016), "Critical race theory 20 Years later: where do we go from here?", *Urban Education*, Vol. 51 No. 3, pp. 253-273.
- Human Rights Law Centre (2018), "Nowhere to Turn: addressing Australian corporate abuses overseas", available at: <https://static1.squarespace.com/static/580025f66b8f5b2dabbe4291/t/5c1aa50a8a922db8f09e5c1b/1545250097352/Nowhere+to+Turn.pdf> (accessed 15 March 2020).
- Hussein, Z. (2015), "Statement by UN high Commissioner for human rights, at the interactive Dialogue on the human Rights of migrants at the 29th session of the human rights Council", 15 June 2015, available at: <https://www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=16076&LangID=E> (accessed 27 February 2020).
- Isaacs, D. (2015), "Nauru and the detention of children", *Journal of Paediatrics and Child Health*, Vol. 51, pp. 353-354.
- Karp, P. (2018), "Australia's 'border protection' policies cost taxpayers \$4bn last year", *The Guardian*, available at: <https://www.theguardian.com/australia-news/2018/jan/05/australias-border-protection-policies-cost-taxpayers-4bn-last-year> (accessed 21 June 2020).
- Knaus, C. and Davidson, H. (2019), "5m for Manus healthcare without a contract", *The Guardian*, Company given \$21, available at: <https://www.theguardian.com/australia-news/2019/feb/22/company-given-21m-for-manus-healthcare-despite-poor-track-record> (accessed 14 July 2020).
- Laine, M. and Vinnari, E. (2017), "The transformative potential of counter accounts: a case study of animal rights activism", *Accounting, Auditing and Accountability Journal*, Vol. 30 No. 7, pp. 1481-1510.
- Lehman, C. (2016), "Unshackling Accounting in prisons: race, gender, and class", accounting in conflict: globalization, gender, race and class", *Advances in Public Interest Accounting*, Emerald Group Publishing, Vol. 19, pp. 1-27, doi: 10.1108/S1041-70602016000019002.

- Lehman, C., Annisette, M. and Agyemang, G. (2016), "Immigration and neoliberalism: three cases and counter-accounts", *Accounting, Auditing and Accountability Journal*, Vol. 29 No. 1, pp. 43-79.
- Lehman, C., Hammond, T. and Agyemang, G. (2018), "Accounting for crime in the US: race, class and the spectacle of fear", *Critical Perspectives on Accounting*, Vol. 56, pp. 63-75.
- Lippman, E. and Wilson, P. (2007), "The culpability of accounting in perpetuating the Holocaust", *Accounting History*, Vol. 12 No. 3, pp. 283-303.
- Main, L. (2015), "Former guard on Nauru details allegations against 'corrupt and incompetent' Wilson Security", *ABC News*, available at: <https://www.abc.net.au/news/2015-06-04/nauru-whistleblower-details-allegations-against-wilson-security/6478492> (accessed 9 May 2020).
- Mares, P. (2019), "Australia's own border wall", *Inside Story*, available at: <https://insidestory.org.au/australias-own-border-wall/> (accessed 2 March 2020).
- McAdam, J. (2017), "Manus deportation reports raise legal concerns", *Andrew and Renata Kaldor Centre for International Refugee Law*, available at: <https://www.kaldorcentre.unsw.edu.au/news/manus-deportation-reports-raise-legal-concerns> (accessed 27 February 2020).
- McPhail, K., Nyamori, R. and Taylor, S. (2016), "Escaping accountability: a case of Australia's asylum seeker policy", *Accounting Auditing and Accountability Journal*, Vol. 29 No. 6, pp. 947-984.
- Miller, P. and Rose, N. (1990), "Governing economic life", *Economy and Society*, Vol. 19 No. 1, pp. 1-31.
- Mitropoulos, A. and Kiem, M. (2015), "Cross-border operations", *The New Inquiry*, available at: <https://thenewinquiry.com/cross-border-operations/> (accessed 20 March 2020).
- Moerman, L. and van der Laan, S. (2007), "The rhetoric of shareholder value: the case of James Hardie", *Accounting Forum*, Vol. 31 No. 4, pp. 354-369.
- Moerman, L. and van der Laan, S. (2015), "Silencing the noise: asbestos liabilities, accounting and strategic bankruptcy", *Critical Perspectives on Accounting* Vol. 27, pp. 118-128.
- Monash University (2018), "Annual report on border-related deaths 2018", available at: [https://www.monash.edu/\\_data/assets/pdf\\_file/0008/1703636/BOB-Annual-Report-2018.pdf](https://www.monash.edu/_data/assets/pdf_file/0008/1703636/BOB-Annual-Report-2018.pdf) (accessed 13 March 2020).
- Nicholson, H. (2017), "Close reading, research in drama education", *The Journal of Applied Theatre and Performance*, Vol. 22 No. 2, pp. 183-185.
- NPR (2016), "Ex-aid worker: abuse of refugee Children on Nauru was mostly ignored", *NPR Morning Edition*, available at: <https://www.npr.org/sections/parallels/2016/08/24/491170178/ex-aid-worker-abuse-of-refugee-children-on-nauru-was-ignored> (accessed 9 May 2020).
- Parker, L. (1998), "Race is . . . race Ain't: an exploration of the utility of critical race theory in qualitative research in education", *International Journal of Qualitative Studies in Education*, Vol. 11, pp. 43-55.
- Parliament of Australia (2013), "Australian Government spending on irregular maritime arrivals and counter-people smuggling activity", *Department of Parliamentary Services, Parliamentary Library*, available at: [https://parlinfo.aph.gov.au/parlInfo/download/library/prspub/1277010/upload\\_binary/1277010.pdf;fileType=application/pdf#search=%22background%20note%20\(parliamentary%20library,%20australia\)%22](https://parlinfo.aph.gov.au/parlInfo/download/library/prspub/1277010/upload_binary/1277010.pdf;fileType=application/pdf#search=%22background%20note%20(parliamentary%20library,%20australia)%22) (accessed 8 May 2020).
- Parliament of Australia (2016), "Australia's offshore processing of asylum seekers in Nauru and PNG: a quick guide to statistics and resources", *Department of Parliamentary Services, Parliamentary Library*, available at: [https://parlinfo.aph.gov.au/parlInfo/download/library/prspub/4129606/upload\\_binary/4129606.pdf;fileType=application/pdf](https://parlinfo.aph.gov.au/parlInfo/download/library/prspub/4129606/upload_binary/4129606.pdf;fileType=application/pdf) (accessed 8 May 2020).
- Parliamentary Hansards (2020), "House of representatives official Hansard", Thursday 5 March, available at: [https://parlinfo.aph.gov.au/parlInfo/download/chamber/hansardr/c4e5a38d-acf7-4dac-9dd5-1679e2e74f27/toc\\_pdf/House%20of%20Representatives\\_2020\\_03\\_05\\_7609\\_Official.pdf;fileType=application%2Fpdf](https://parlinfo.aph.gov.au/parlInfo/download/chamber/hansardr/c4e5a38d-acf7-4dac-9dd5-1679e2e74f27/toc_pdf/House%20of%20Representatives_2020_03_05_7609_Official.pdf;fileType=application%2Fpdf) (accessed 5 July 2021).

- Pianezzi, D. and Ashraf, M. (2020), "Accounting for ignorance: an investigation into corruption, immigration and the state", *Critical Perspectives on Accounting*, Vol. ahead-of-print, doi: [10.1016/j.cpa.2020.102147](https://doi.org/10.1016/j.cpa.2020.102147).
- Prunty, J. (1985), "Signposts for a critical educational policy analysis", *Australian Journal of Education*, Vol. 29, pp. 133-140.
- Pupovac, S. and Moerman, L. (2017), "Hybrid accounts: shell's letter to Mr and Mrs shareholder", *Accounting, Auditing and Accountability Journal*, Vol. 30 No. 5, pp. 1184-1201.
- Rimkeviciene, J., O'Gorman, J. and De Leo, D. (2017), "Suicidality in detention centres: a case study", *International Journal of Migration, Health and Social Care*, Vol. 12 No. 1, pp. 106-118.
- Robjant, K., Robbins, I. and Senior, V. (2009), "Psychological distress amongst immigration detainees: a cross-sectional questionnaire study", *British Journal of Clinical Psychology*, Vol. 48, pp. 275-286.
- Rodrigue, M. (2014), "Contrasting realities: corporate environmental disclosure and stakeholder-released information", *Accounting, Auditing and Accountability Journal*, Vol. 27 No. 1, pp. 119-149.
- Rodrigue, M., Cho, C.H. and Laine, M. (2015), "Volume and tone of environmental disclosure: a comparative analysis of a corporation and its stakeholders", *Social and Environmental Accountability Journal*, Vol. 35 No. 1, pp. 1-16.
- Sauerbronn, F., Ayres, R., Silva, C. and Lourenço, R. (2021), "Decolonial studies in accounting? Emerging contributions from Latin America", *Critical Perspectives on Accounting*, Vol. ahead of print, doi: [10.1016/j.cpa.2020.102281](https://doi.org/10.1016/j.cpa.2020.102281).
- Scobie, M. (2021), "No friend but the mountains: writing from Manus prison", *Social and Environmental Accountability Journal*, Vol. 41 Nos 1-2, pp. 124-126.
- Seuffert, N. (2015), "Sexual Minorities and the Proliferation of Regulation in Australia's asylum seeker detention camps", *Law Text Culture*, Vol. 19, pp. 39-83.
- Shearer, T. (2002), "Ethics and accountability: from the for-itself to the for-the-other", *Accounting, Organizations and Society*, Vol. 27 No. 6, pp. 541-573.
- Smith, C. (2019), "'Authoritarian neoliberalism' and the Australian border-industrial complex", *Competition and Change*, Vol. 23 No. 2, pp. 192-217.
- Solórzano, D. and Delgado Bernal, D. (2001), "Examining transformational resistance through a critical race and LatCrit framework: Chicana and Chicano students in an urban context", *Urban Education*, Vol. 36, pp. 308-342.
- Solomon, J. and Thomson, I. (2009), "Satanic Mills?: An illustration of Victorian external environmental accounting", *Accounting Forum*, Vol. 33 No. 1, pp. 74-87.
- Spencer, N. (2016), "Gov't lies on refugees exposed", *Greenleft Organisation*, January 26, available at: <https://www.dropbox.com/home/Nauru%20Files%20Paper?preview=Government+lies+on+refugees+exposed.pdf> (accessed 17 July 2019).
- Stacchezzini, R., Masiero, E. and Lai, A. (2021), "Histories as counter-accounting", *Critical Perspectives on Accounting*, Vol. ahead of print, doi: [10.1016/j.cpa.2021.102397](https://doi.org/10.1016/j.cpa.2021.102397).
- Swan, J. (2014), "Tony Abbott compares secrecy over asylum seekers to wartime", *Sydney Morning Herald*, available at: <http://www.smh.com.au/federal-politics/political-news/tony-abbott-compares-secrecy-over-asylum-seekers-to-war-time-20140110-30lyt.html> (accessed 6 July 2020).
- The Australian Senate, Select Committee on the Recent allegations relating to conditions and circumstances at the Regional Processing Centre in Nauru August (2015), "Taking responsibility: conditions and circumstances at Australia's Regional Processing Centre in Nauru", *Commonwealth of Australia*, available at: [http://www.aph.gov.au/Parliamentary\\_Business/Committees/Senate/Regional\\_processing\\_Nauru/Regional\\_processing\\_Nauru/Final\\_Report](http://www.aph.gov.au/Parliamentary_Business/Committees/Senate/Regional_processing_Nauru/Regional_processing_Nauru/Final_Report) (accessed 9 May 2020).

- The Lowy Institute (2015), "Australia and the 1951 refugee convention", available at: <https://www.lowyinstitute.org/publications/australia-and-1951-refugee-convention> (accessed 17 May 2021).
- The Refugee Council of Australia (2018), "After the boats stopped", available at: <https://www.refugeecouncil.org.au/after-the-boats-have-stopped/> (accessed 1 May 2020).
- The Refugee Council of Australia (2019a), "At what cost? The true cost of Australia's refugee policies", available at: <https://www.refugeecouncil.org.au/at-what-cost-unicef-save/> (accessed 9 May 2020).
- The Refugee Council of Australia (2019b), "Offshore processing statistics", available at: <https://www.refugeecouncil.org.au/operation-sovereign-borders-offshore-detention-statistics/6/> (accessed 9 May 2020).
- The Refugee Council of Australia (2021), "Offshore processing statistics", available at: <https://www.refugeecouncil.org.au/operation-sovereign-borders-offshore-detention-statistics/6/> (accessed 15 July 2021).
- Thomson, I., Dey, C. and Russell, S. (2015), "Activism, arenas and accounts in conflicts over tobacco control", *Accounting, Auditing and Accountability Journal*, Vol. 28 No. 5, pp. 809-845.
- Tregidga, H. (2017), "'Speaking Truth to Power': analysing shadow reporting as a form of shadow accounting", *Accounting, Auditing and Accountability Journal*, Vol. 30 No. 3, pp. 510-533.
- Turnbull, M. and Dutton, P. (2016), "Refugee resettlement from regional processing centres, joint media release", 13 November 2016, available at: [https://parlinfo.aph.gov.au/parlInfo/download/media/pressrel/4934737/upload\\_binary/4934737.pdf;fileType=application%2Fpdf#search=%22media/pressrel/4934737%22](https://parlinfo.aph.gov.au/parlInfo/download/media/pressrel/4934737/upload_binary/4934737.pdf;fileType=application%2Fpdf#search=%22media/pressrel/4934737%22) (accessed 27 February 2020).
- Twyford, E. (2021), "A thanatopolitical visualisation of accounting history: Giorgio Agamben and Nazi Germany", *Accounting History*, Vol. 26 No. 3, pp. 352-374.
- United Nations Human Rights Commission (UNHCR) (2016), "Statement - UNHCR calls for immediate movement of refugees and asylum seekers to humane conditions", 2 May 2016, available at: <https://www.unhcr.org/572862016.pdf> (accessed 27 February 2020).
- United Nations Human Rights Commission (UNHCR) (2017), "Australia should not coerce vulnerable people to return to harm: Statement by United Nations High Commissioner for Refugees Regional Representation in Canberra", available at: <https://www.unhcr.org/en-au/news/press/2017/8/59a558104/australia-coerce-vulnerable-people-return-harm.html> (accessed 26 February 2020).
- United Nations Human Rights Council (UNHCR) (2015), "Report of the Special Rapporteur on torture and other cruel, inhuman or degrading treatment or punishment", March 2015, A/HRC/28/68, p. 5, available at: <https://www.refworld.org/docid/550824454.html> (accessed 27 February 2020).
- Vinnari, E. and Laine, M. (2017), "The moral mechanism of counter accounts: the case of industrial animal production", *Accounting, Organizations and Society*, Vol. 57, pp. 1-17.
- White House National Archives Museum (2020), "Remarks by president Trump at the white House Conference on American history", available at: <https://www.whitehouse.gov/briefings-statements/remarks-president-trump-white-house-conference-american-history/> (accessed 29 September 2020).

### Corresponding author

Erin Jade Twyford can be contacted at: [etwyford@uow.edu.au](mailto:etwyford@uow.edu.au)

---

For instructions on how to order reprints of this article, please visit our website:

[www.emeraldgroupublishing.com/licensing/reprints.htm](http://www.emeraldgroupublishing.com/licensing/reprints.htm)

Or contact us for further details: [permissions@emeraldinsight.com](mailto:permissions@emeraldinsight.com)