



## 2026 CPA

### **Critical Perspectives on Accounting Conference: Toward New Accountings in Troubled Times**

**Rio de Janeiro, Brazil**

#### **Plenary session "Accounts of Genocide – debating accounting and settler colonial violence through the lens of Palestine"**

Genocide and ethnic cleansing have been foundational to the logic and reproduction of colonial expansion. From the European conquest of the Americas and the British Raj in India to the German genocidal campaigns in Namibia and the Belgian terror in Congo, colonialism has repeatedly relied on the systematic extermination, displacement, and dehumanization of Indigenous populations (Wolfe, 2006). These processes have not only aimed to seize territory and resources but also to annihilate social fabrics, cultural memory, and alternative modes of being. Their continuity over five centuries — from Latin America to Africa, from Oceania to Asia — underscores that colonialism is not a historical episode but an enduring structure of domination.

Accounting and accountability systems have always been deeply implicated in this structure. Far from neutral technologies, they have been indispensable instruments of conquest and control. Colonial administrations relied on censuses, registries, and fiscal records to quantify Indigenous populations, classify them as taxable bodies or disposable lives, and rationalize their dispossession (Neu, 2000; Vidwans & De Silva, 2023). Land measurement and property accounting systems transformed communal territories into alienable assets, facilitating expropriation and commodification (Hetherington, 2011; Chwastiak and Lehman, 2008). Budgetary techniques financed armies of occupation and the extraction of wealth. Discourses of "civilization," "development," "order" — helped legitimize violence by recasting domination as responsibility. In the process, accounting has also participated in epistemic violence: privileging colonial narratives, silencing subaltern accounts, and rendering the suffering of the colonized illegible to dominant systems of recognition (Scobie et al., 2024).

This long history continues in the present in new guises and with devastating consequences. The ongoing colonization of Palestine — a project explicitly conceived by early Zionist thinkers as a settler enterprise (Said, 1984; Pappé, 2007; Abed-Rabbo, 2024) — is one of the most documented and contested contemporary examples of this colonial continuum (Shafir, 2016). Since the early twentieth century, the Zionist movement and later the Israeli state have pursued a systematic program of land appropriation, demographic engineering, and political subjugation. The 1948 Nakba — involving the expulsion of more than 700,000 Palestinians from their homes — inaugurated a pattern of displacement, settlement construction, and repression that





persists to this day. Waves of dispossession have been coupled with the erasure of Palestinian presence from maps, records, and legal frameworks — a stark reminder that accounting technologies can serve as tools of disappearance as well as of governance.

The current phase of this project, unleashed after the Hamas attack of 7 October 2023, has reached unprecedented levels of violence. The Israeli state's campaign in Gaza has involved systematic targeting of civilians and infrastructure essential to human survival — water, electricity, healthcare, education — and the repeated forced displacement of more than two million people. Independent observers, including UN agencies and the International Court of Justice, have raised grave concerns about the genocidal character of these actions (O'Brien et al., 2025). The ongoing genocide in Gaza and the inaudible cries of the Palestinians as Rita Segato reminds us, is a paradigmatic case that lays bare the colonial-patriarchal order in its most naked cruelty (Segato, 2009).

The genocide unleashed on Palestinians is backed by an epistemic and institutional framework. Dominant narratives frequently depict Palestinian acts of resistance (enshrined in international law) as terrorism. Likewise, Palestinian suffering is actively marginalized and made invisible. The discourses of Israeli politicians have been one of dehumanizing the Palestinians, denying their existence as a people, denigrating them as subhuman, terrorists, animals and time and again encouraging exterminating them and/or mass displacement. Such discourses mirror those that justified colonial atrocities in earlier centuries, portraying Indigenous peoples as savage or backward and thus unworthy of sympathy or sovereignty (Said, 1978). Dehumanization also relies on accounting logics — from casualty statistics that obscure qualitative dimensions of suffering, to cost-benefit analyses that rationalize mass displacement (Funnel et al., 2024), arms sales and military alliances. Once again, accounting is not peripheral to violence but woven into its fabric.

It is precisely at this juncture that critical accounting scholarship must intervene. Our field is uniquely positioned to interrogate the infrastructures of violence — not only the bombs and bulldozers but also the ledgers, audits, accountability reports, and financial statements that sustain them. We can trace how corporate supply chains and public-private partnerships enable economies of occupation and economies of genocide. We can analyze how state budgets prioritize militarization over welfare, how humanitarian funding is accounted for and distributed, and how discursive framings of “efficiency” or “security” normalize subjugation, and mass death (Alazzeah & Uddin, 2025). We can also seek out, amplify, and learn from alternative forms of accounting — community records, oral histories, testimonies — that resist erasure and insist on the visibility and dignity of oppressed populations. As critical accounting scholars, we have an urgent responsibility to reflect on: what role does accounting play in rendering some lives grievable and others disposable, to the extent of committing genocide against them? How do systems of accountability mask, enable, or even perpetuate structures of domination and genocide? What role can accounting scholarship play in anti-colonial and decolonial struggles?

In response to these urgent questions, we propose to organize a session – including a panel discussion and Q/A - at the Critical Perspectives on Accounting Conference in Rio de Janeiro. This session would aim to:





- Examine the complicity of accounting systems in sustaining genocidal regimes and colonial continuities.
- Situate the genocide in Palestine within a longer genealogy of violence against subaltern populations globally.
- Explore the discursive, material, and institutional roles accounting plays in legitimizing and obscuring structural violence.
- Discuss the complicity of our own academic institutions in genocide(s) and our responsibilities and possibilities to counter it.
- Speculate critically on the future role of accounting in the context of climate-induced mass deaths and the commodification of catastrophe under late capitalism.
- Explore the role of academic institutions, scholarship and academics, including in accounting, in the process of decolonisation and ending complicity in genocide and violence against subaltern population.
- Discuss ways forward to linking anti-colonial and anti-genocide scholarship and activism, including in and through accounting.

We are in the process of inviting panelists. The provisional list we have in mind includes:

1. Rita Segato (University of Brasilia)
2. Shahzad Uddin (University of Essex)
3. Theresa Hammond (Saint Francisco State University)
4. Rania Kamla (University of Edinburgh)
5. Afshin Mehrpouya (University of Edinburgh)

### References

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