

Resisting the circular economy: a case study of waste governance in Northern Australia

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Abstract

Purpose – The management of commercial and domestic waste is an environmental priority. In recent years, circular economy (CE) perspectives have emerged, underpinned by an expectation of monetising waste to incentivise the recovery and reuse of valuable materials. Accordingly, a role for accountants is anticipated to support effective waste and resource management strategies. Yet it remains unclear how the transition to a CE can be realised in practice, particularly for populations located outside of urban centres. This study examines the challenges of waste governance in remote Australia and the role of public sector accounting and accountability practices in the CE transition.

Design/methodology/approach – The authors conducted the fieldwork for this study with a municipal council in Northern Australia to evaluate their waste management practices. The five sites – two landlocked communities, two islands and one coastal community – experience low population density, logistical challenges and financial constraints due to their remote location. The authors draw on Foucauldian concepts of power, governmentality and resistance to analyse the case and its implications for waste policy, accounting and accountability.

Findings – This study reveals that in remote regions, the lack of accounting technologies for waste measurement, reporting and costing severely limits accountability and progress toward CE goals. The findings challenge assumptions about the universal applicability of CE models and call for the development of accounting practices that are both contextually grounded and socially responsive. In doing so, the paper emphasises the need for new calculative tools and public accountability mechanisms that reflect the complex realities of waste governance beyond urban centres.

Practical implications – Effective waste management in remote contexts requires calculative infrastructure (weighbridges, systematic reporting) to enable governance. Management control systems are needed to make visible the full environmental and social costs currently externalised to remote communities. Focus should also shift from resource recovery to reducing waste creation through producer responsibility schemes that allocate costs to manufacturers and retailers.

Originality/value – This study examines CE implementation in remote Australia, a novel setting for CE research. The authors demonstrate how geographic isolation, limited infrastructure and absent markets expose CE as an “empty signifier” where material conditions resist policy translation. Examining waste governance through a municipal lens, they reveal how the absence of accounting technologies fundamentally limits governance and how informal accountability practices emerge where formal systems are inadequate.

Keywords Foucault, Governmentality, Circular economy, Waste governance, Public sector accounting

Paper type Research paper



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1. Introduction

Global aspirations for a circular economy (CE) increasingly shape national waste policies, promising both economic growth and environmental sustainability. A CE transition requires a transformation of economic thinking from a linear “take, make, dispose” model to one that maximises resource use and eliminates waste from processes of production and consumption (Jørgensen *et al.*, 2023, p. 553). This transformation demands committed engagement and collaboration across government, industry and society to effect global systemic change (Aureli *et al.*, 2023; Halari and Baric, 2023). However, progress towards a CE and away from a linear economic model is limited, and many national governments are not on track to meet global climate commitments (Monash University, 2020; United Nations, 2023).

National and state governments play critical roles in the CE transition via the introduction and enforcement of waste policy, regulation of industrial production standards, management of resource recovery processes and influence over domestic waste disposal practices (Nadeem *et al.*, 2018). Yet the translation of these ambitions into practice reveals a significant gap between policy rhetoric and operational reality. This gap is particularly acute in remote regions where geographic isolation, limited infrastructure, and economic constraints expose fundamental tensions in how governments exercise power over waste.

Drawing on Foucault’s concepts of power, governmentality and resistance, we examine how governments attempt to exert power ‘at a distance’ (Armstrong, 1994; Law, 1984) through interconnected discourse (CE rationalities) and technologies (waste infrastructure, accounting, surveillance). This translation from policy to practice inevitably generates resistance (Foucault, 1989; McKinlay *et al.*, 2010; McKinlay and Pezet, 2010), producing hybrid and incomplete outcomes that reveal the limits of CE as a governmental rationality. This paper examines what happens when CE policy encounters resistance from material constraints, institutional counter-conduct and competing governmental rationalities in remote Northern Australia.

Our research examines the Northern Regional Council [1] (NRC), a municipal council responsible for waste management across a remote region of Australia’s Northern Territory. NRC provides an ideal case for examining CE translation under constraint and offers unique insights into how power and resistance operate when CE objectives encounter geographic isolation, fiscal constraints and absent market infrastructure. Through interviews with council staff and key stakeholders, observations at five community landfill sites and document analysis, we address two research questions:

- RQ1. How can local governments influence the adoption of CE strategies and what forms of resistance do they encounter?
- RQ2. How are public sector accounting and accountability practices implicated in the process?

Our study makes three contributions. First, empirically, we provide the first detailed examination of CE implementation in a remote Australian context, revealing how power relationships across government levels result in narrow objectives, absent enforcement technologies and competing rationalities. Second, theoretically, we extend governmentality theory to waste governance, showing how the absence of accounting technologies fundamentally limits governmental capacity, but also that resistance can be productive by generating hybrid practices and vernacular accountings. Third, practically, we identify critical roles for public sector economisation strategies in CE transitions and identify that the absence of calculative practices (Quinn and Feeney, 2020) in remote contexts makes certain forms of governance impossible.

Our evaluation of waste governance in Northern Australia proceeds as follows. Section 2 reviews the conceptual underpinnings of the CE and perceived role of public sector accounting in support of a CE transition. Section 3 introduces the theoretical framings of this study, drawing on Foucauldian theories of governmentality, power and resistance. We present our methodology and describe the setting of our case study in section 4, before presenting our findings in section 5. The paper closes with a concluding discussion and avenues for future research.

2. Circular economy and accounting

2.1 *The circular economy*

The prevailing models of industrial production and mass consumption that define global capitalism have largely assumed a linear approach to resource use, characterised by extraction, production, use and disposal (Larrinaga and Garcia-Torea, 2022; Nadeem *et al.*, 2018). Yet these linear economic models and global increases in consumption and production have resulted in the depletion of natural resources at alarming rates, and current resource usage is at least 30% above the earth's rate of replenishment (Nadeem *et al.*, 2018). Alternative economic models are required to displace this dominant, unsustainable approach (Halari and Baric, 2023, p. 425). In response to this global sustainability problem, industry, practitioner and academic audiences are increasingly adopting CE strategies (Aureli *et al.*, 2023; Jørgensen *et al.*, 2023).

At an international level, the United Nations has prioritised efforts to transition to a CE model of consumption and production within its Sustainable Development Goal (SDG) 12 “Responsible Consumption and Production” (United Nations, 2019). The goal encourages actions to address the global ecological footprint by reducing or eliminating unsustainable resource usage. Examples of such actions might include extended producer responsibility legislation and improved materials conservation by the private sector (Paddock, 2023). Progress towards Goal 12 is mixed, with persistently high and growing material footprints per capita across high-income countries (United Nations, 2023). One area of progress is in the reporting of corporate sustainability actions, including disclosures relating to carbon emissions, and water and energy policies, in addition to inter-governmental agreements relating to plastic pollution and climate action (United Nations, 2023).

Two distinct features of the CE approach are of note. First, is that a transition to a CE requires a significant transformation of economic thinking coupled with the reorientation of production and consumption processes (Aureli *et al.*, 2023; Halari and Baric, 2023). A systematic shift in business perspectives is required, redefining value to recognise the worth of discarded items (Arjaliès *et al.*, 2023). This transformation is required because “the capitalist system maintains itself by stimulating consumers to buy more and faster while blatantly externalising socio-environmental costs” (Arjaliès *et al.*, 2023, p. 510). Such transformational change must include a fundamental shift of business models away from a purely financial motivation (Aureli *et al.*, 2023; Larrinaga and Garcia-Torea, 2022). Instead, production processes and supply chains are reoriented to maximise the use of resources by designing out waste and pollution, to keep materials and products in use for as long as possible (Aureli *et al.*, 2023; Nadeem *et al.*, 2018).

Second, such a transition will require committed engagement across multiple actors via partnerships in place of competition (Arjaliès *et al.*, 2023; Aureli *et al.*, 2023; Halari and Baric, 2023). For example, through collaborative mechanisms, government agencies, regulatory authorities and waste managers can learn from one another and end-users to redesign whole of life processes to retain value (Aureli *et al.*, 2023). A pivotal role for government institutions is envisaged to initiate technological advancement, public

participation and private sector engagement (Nadeem *et al.*, 2018). This coordinating role at the government level is required to mount effective resistance to the dominant capitalist mindset and influence consumer reluctance to pay more for sustainably produced goods (Arjaliès *et al.*, 2023).

Hence, the translation of CE principles into practice requires not only business model innovation but also governance mechanisms to coordinate action across multiple levels. Bulkeley *et al.* (2007) identified four distinct “modes of governing municipal waste” in the UK: disposal, diversion, eco-efficiency and waste as resource. Each mode is characterised by specific governmental rationalities (policies and objectives), governing agencies, institutional relations, technologies of governing and governed entities. Their analysis revealed that transitions between modes – from disposal to waste diversion, for example – require not merely new infrastructure, but fundamental shifts in how waste problems are defined and which actors are enlisted in their solution. Critically, they found that governmental technologies such as targets, financial incentives and performance measures were “very effective in enrolling local authorities into the objective of diverting waste from landfill” (Bulkeley *et al.*, 2007, p. 2747), yet these same technologies could deflect attention from broader environmental concerns by focusing narrowly on measurable outputs. This tension between policy ambitions and local implementation suggests that municipal governments occupy a complex position in waste governance, simultaneously subject to state power and responsible for translating that power into practice.

In Australia, the country of focus for this study, the 2018 National Waste Policy (NWP) framework was introduced to harmonise federal and state level waste efforts in accordance with CE principles (Commonwealth of Australia, 2018, 2019). According to the NWP, individuals, industry and all levels of government are expected to take responsibility for reducing the generation of waste and increasing resource recovery rates. These policy priorities have been further enshrined in the Recycling and Waste Reduction Act 2020 (the ‘RDR Act’) that sets out federal legislation designed to support a CE and maximise the use of products and materials over their life cycle (Commonwealth of Australia, 2020). These national policy frameworks position municipal governments as critical intermediaries in the CE transition, responsible for implementing waste collection systems, operating landfills and enforcing waste diversion practices within their jurisdictions. Yet the NWP and RDR Act provide limited guidance on how regional and remote local governments should navigate the logistical and economic challenges of implementing CE strategies in contexts where conventional waste management infrastructure may be absent or inadequate. Furthermore, despite this policy framework and associated targets, as a nation Australia is not on track to meet either its environmental commitments under the Paris Agreement or its 2030 targets for SDG 12 (Monash University, 2020).

The disappointing progress towards CE targets may be associated with a lack of commitment to CE objectives. Larrinaga and Garcia-Torea (2022) caution that CE narratives are a reframing of existing policy and institutions, allowing government and corporate entities to adopt sustainability rhetoric while continuing existing behaviours such as strategies for planned obsolescence. Bekier and Parisi (2023) describe CE as an ‘empty signifier’ with ambiguous vision and objectives, unsuitable for the public sector due to the diversity of stakeholder interests.

The inadequacy of CE rhetoric is particularly evident from waste management efforts in remote regions. Studies of CE adoption in remote parts of North America and Europe highlight challenges including high transportation costs, poor economies of scale, seasonal weather conditions, challenges with operating and maintaining waste management infrastructure, in addition to complex socioeconomic issues which mean conventional waste

management solutions are often not successful (Burns *et al.*, 2021). Yet these remote locations frequently experience rapidly changing environmental and climatic conditions with consequences for releasing toxic gases and chemicals into soils and waterways (Burns *et al.*, 2021). For example, in response to expanding landfill footprints and inappropriate waste infrastructure, communities in Finnish Lapland and northern Canada frequently burn mixed waste (Bharadwaj *et al.*, 2008; Oyegunle and Thompson, 2018; Sustainable Development Working Group [SDWG], 2019), yet these practices may increase the risk of forest fire and toxic emissions (Oyegunle and Thompson, 2018; SDWG, 2019). While diverse approaches to the challenges of waste management have been found to be successful in different contexts, a common finding is that program designs consistent with local beliefs and goals were more likely to achieve successful outcomes than top-down solutions (Keske *et al.*, 2018; SDWG, 2019).

Hence, CE ideals are becoming more widely adopted within waste management discourse, but require a significant systematic shift in consumption and production behaviours, and positioning within local contexts, to be effective. Previous studies indicate a critical role for municipal waste management infrastructure to facilitate material reuse and recycling, while CE adoption can be more challenging in remote locations beset by complexities associated with climate and distance.

2.2 Accounting for the circular economy

Scholarly examinations of the CE have emerged in the accounting literature in recent years. *Accounting Forum*, for example, published a special issue on the CE in 2023, and a small number of articles have appeared in other interdisciplinary journals. These studies interrogate the role of accountants and accounting practices in supporting the transition to circular business models and reach varying conclusions. Accounting renders activities and populations visible, comparable and governable ‘from a distance’ by translating complex social phenomena into calculable formats (Armstrong, 1994; Mihret and Grant, 2017; Miller and Rose, 1990). From a waste governance perspective, accounting technologies such as waste flow measurement, waste audits and performance reports enable distant authorities to monitor, evaluate and discipline local waste practices.

There has been a sense of optimism within the social and environmental accounting literature that new techniques for lifecycle costing and material flow accounting might place accountants at the centre of CE transitions (Halari and Baric, 2023). Existing systems based on linear models of resource use may be inadequate for the CE, and new forms of accounting are required to align business with sustainability objectives (Aureli *et al.*, 2023). Accordingly, Jørgensen *et al.* (2023) focused on the role of accounting in measuring, reporting and managing performance against CE aspirations with a case study of a waste management initiative in Norway. They found that accounting tools and practices were successfully introduced by managers to collect, analyse and report on resource use and influence household behaviour (Jørgensen *et al.*, 2023). A study by Heikkilä (2023) in a Finnish industrial setting further identified the role of vernacular accountings, defined as accounting practices “self-generated by actors in their local task environment” (p. 615) in supporting the implementation of novel managerial work and management control systems, such as the adoption of CE practices.

However, several studies reveal a gap between anticipated accounting systems for the CE and actual accounting practices. Aureli *et al.* (2023) and Du Rietz (2023) identified the emergence of informal calculative practices by non-accountant decision makers in place of formalised accounting systems. Nadeem *et al.* (2018) noted a lack of accounting measures for CE obligations such as extended producer responsibility or take-back programmes.

Accounting technologies may also become sites of resistance when local actors reject, reinterpret or selectively deploy them according to alternative rationalities ([Spanò et al., 2022](#)). This disconnect between CE priorities and accounting practice may be compounded by perceptions that CE strategies represent symbolic rather than substantive commitments ([Bekier and Parisi, 2023](#)). These findings suggest a need to examine not only the role of accounting professionals, but the broader accounting practices and calculative technologies that shape CE implementation.

We note also that much of this extant work on the CE within the accounting literature has focused on the motivations of firms or individuals to engage with circular strategies. In part, this focus on the private sector reflects the privatisation of waste management in many European countries, where much of the extant literature originates ([Bekier and Parisi, 2023](#); [Quinn and Feeney, 2020](#)). For example, [Quinn and Feeney's \(2020\)](#) study of Ireland's privatised domestic waste system demonstrates the powerful role of accounting concepts in creating governable waste "markets." Through detailed historical analysis, they showed how concepts of calculation (price, cost, profit), economy and economisation were mobilised to transform waste from a public service into a commodity. The introduction of "pay-by-weight" systems required extensive calculative infrastructure, for example, weighing equipment, billing systems and performance monitoring, that rendered household waste measurable, comparable and subject to market discipline. Their work reveals that waste governance relies fundamentally on accounting technologies to define what counts, to create calculative spaces and to enforce behavioural change through economic incentives. Yet their Irish case, characterised by private sector provision and relatively dense urban populations, stands in stark contrast to Australian contexts where municipal authorities retain responsibility for waste management and must serve geographically dispersed, remote populations. This raises important questions about whether economisation strategies can function effectively in contexts where market mechanisms are absent or impractical.

Meanwhile, the role of government at a local or regional level remains relatively unknown [\[2\]](#). Unlike private firms that may be motivated by competitive advantage or cost savings, municipal governments operate within distinct accountability frameworks shaped by political mandates, regulatory obligations and public service missions ([Carnegie and West, 2005](#)). Public sector accounting serves not only to calculate costs and benefits but also to render governmental activities visible, measurable and accountable to multiple stakeholders ([Lapsley and Miller, 2019](#)). In Australia, the country of focus for this study, municipal waste authorities continue to play an integral role in the process of diverting resources from landfill for reuse or recycling ([Qian and Burritt, 2007](#)), hence are a key stakeholder in the CE transition.

While the measurement and reporting practices of local waste authorities is critical for identifying resource streams and influencing household behaviour ([Jørgensen et al., 2023](#)), the absence or inadequacy of such practices may fundamentally limit their capacity to implement CE strategies. In the waste management context, [Qian and Burritt \(2007\)](#) surveyed Australian local governments and found that while direct waste flow accounting (measuring waste streams and activities) was relatively common, external environmental cost accounting (capturing impacts such as groundwater contamination, air pollution or greenhouse gas emissions) was rarely practiced. This absence of comprehensive environmental accounting in the public sector limits the capacity to make informed decisions about waste management investments and fails to account for the full social and environmental costs of disposal practices.

Accordingly, [Arjaliès et al. \(2023\)](#) has encouraged further work on the governance mechanisms that can support collective action towards the CE and the consequences of CE

initiatives on marginalised and remote populations. We aim in this research to contribute deeper insights into the role of municipal authorities in supporting the CE transition by addressing two research questions: First, how can local governments influence the adoption of CE strategies and what forms of resistance do they encounter? Second, how are public sector accounting and accountability practices implicated in the process?

For our examination of the public sector's role in the CE, we draw on Foucault's related concepts of power, governmentality and resistance. These ideas are explored further in the next section.

3. Relational power, governmentality and resistance

Critical accounting scholars with an interest in how power is exerted and resisted in modern capitalist societies first adopted the ideas of Michel Foucault in the mid-1980s ([Armstrong, 1994](#); [Bowden and Stevenson-Clarke, 2021](#); [Lapsley and Miller, 2019](#)). Within the realm of public sector accounting, scholars have applied Foucauldian theories to a range of public sector audit, accounting and accountability functions ranging from public health care settings to universities (see [Lapsley and Miller, 2019](#) for a review of this literature).

Foucault theorised that all social relations can be understood through a lens of power. He characterised power as relational, productive and diffuse. *Relational* meaning that power is a set of relations exercised between individuals, groups, institutions and practices. Power is *productive* not merely repressive because it is used to generate new practices and enable (or enforce) desired actions. Finally, power is *diffuse* because it is exercised in many different contexts and can be challenged at different points ([McPhail, 1999](#); [Pickett, 1996](#)). Power operates simultaneously at three levels: the macro level, which refers to the state, for example via policy frameworks; the meso level, where institutions such as professional organisations, businesses, local levels of government operate; and the micro (or individual) level, characterised by everyday practices and self-regulation by individuals ([Raffnsøe et al., 2019](#)).

At the macro or 'state' level, power is not held by any single institution but is held across multiple sources of power and creates fields of possible action rather than simply prohibiting behaviour ([Foucault, 1990](#); [Gordon, 1991](#)). Foucault labelled the exercise of modern state power as 'governmentality' ([Foucault, 1991, 1995](#)), i.e. the shaping, guiding or orienting of behaviour by aligning individual behaviours with desirable social outcomes ([Gordon, 1991](#); [Mckinlay and Pezet, 2010](#); [Seger et al., 2023](#)). Governmentality is not about direct instruments of power, but "refers to the way in which behaviours are oriented: 'la conduite des conduites', the guidance, not control, of how people conduct or orient, perhaps manage, themselves" ([Mckinlay and Pezet, 2010](#), p. 487). This form of state power allows liberal democratic governments to control the population 'at a distance' ([Armstrong, 1994](#); [Law, 1984](#)). Specific forms of technology and technical knowledge are adopted to make this form of governance possible. For example, and in relation to accounting specifically, indirect forms of control such as metrics, incentives and self-regulation render individual and organisational actions governable ([Mihret and Grant, 2017](#); [Seger et al., 2023](#)). Accounting calculations facilitate public sector performance measurement ([Ahrens and Ferry, 2025](#); [Lapsley and Miller, 2019](#)), while accounting tools may be mobilised in resistance to public sector reforms ([Spanò et al., 2022](#)). Hence, mechanisms of translation, such as performance targets, reporting requirements and professional expertise, enable the exercise of government power at a distance. To understand this further, we must distinguish between the rationalities that frame governmental objectives and the technologies through which those objectives are pursued.

Foucault describes governmentality as comprising both discursive and technological dimensions (Miller and Rose, 1990). Political rationalities (the discursive aspect) define the objects and purposes of government, articulating what is to be governed and how. These rationalities make certain problems visible while rendering others invisible, shaping how issues are understood and addressed. The discourse of the “circular economy,” for example, frames waste as a resource to be recovered rather than a problem to be disposed of, thereby redefining the purpose and practices of waste governance. Yet discourse alone cannot govern; it requires technologies of government i.e. the mechanisms, instruments and techniques through which governmental rationalities are enacted in practice (Miller and Rose, 1990). Technologies might include regulatory frameworks, performance targets, financial incentives, infrastructure systems or calculative practices such as material recovery incentives. These technologies translate abstract policy ambitions into concrete interventions that shape conduct at specific sites. Critically, both discourse and technology are necessary for effective governmentality; discourse without technology remains rhetorical, while technology without coherent rationality produces incoherent or contradictory governance (Bulkeley *et al.*, 2007).

Among the most powerful technologies of government is surveillance and the creation of visibility (Foucault, 1995). Foucault’s analysis of the Panopticon – an architectural design enabling constant observation with minimal effort – illustrates how disciplinary power operates through the possibility of being watched. Individuals who believe they may be under surveillance modify their behaviour accordingly, even in the absence of actual observation. Within contemporary governance, surveillance need not be continuous or comprehensive to be effective; the belief that one’s actions are visible and subject to scrutiny can induce self-regulation and compliance with desired norms (Mihret and Grant, 2017). In waste governance, surveillance mechanisms including waste audits or performance reporting systems render local practices visible to central authorities.

Furthermore, this translation of discursive rationality into practice is never neutral or mechanical; meanings shift as policies move from the centre to the periphery. Local actors reinterpret, adapt or repurpose governing technologies, meaning that translation produces hybrid practices rather than faithful replicas of central intent (McKinlay *et al.*, 2010; McKinlay and Pezet, 2010). This mistranslation is not simply implementation failure but an inherent feature of how power operates across distance and through multiple levels of governance (Bulkeley *et al.*, 2007).

These processes of translation inevitably give rise to resistance. Foucault’s works on power and resistance have been interpreted to reveal a co-constitutive relationship between these concepts: relationships of power give rise to the possibility of resistance. Resistance is itself a form of power, exercised by less powerful actors, and emerges when power is exercised. As Foucault explained, “As soon as there is a power relation, there is the possibility of resistance” (Foucault, 1989, p. 156). For example, surveillance efforts have limits and can provoke resistance. If observation is perceived as illegitimate, intrusive or disconnected from achievable objectives, governed subjects may resist through avoidance, subversion or open defiance.

Understanding resistance requires moving beyond common misinterpretations of Foucault’s work. Resistance is not futile; to the contrary, Foucault insisted that power relations inherently and inevitably generate possibilities for resistance (Heller, 1996; McKinlay and Pezet, 2010). Power is relational and operates through free subjects who can choose between courses of action, hence resistance is always possible and often productive (Papi *et al.*, 2019). Resistance generates new practices, exposes contradictions in governing rationalities, forces those in power to adapt their strategies and creates hybrid forms of

governance that differ from original policy intent (McKinlay and Pezet, 2010). In this sense, resistance is a creative force that shapes how power ultimately operates in practice. This perspective is essential for understanding policy implementation as a process of ongoing negotiation between competing forms of power, where outcomes emerge from complex interactions rather than centralised control.

Resistance takes several forms, including counter-conduct and ethical or self-resistance. Counter-conduct means resisting how one is governed, demanding to be governed differently or contestation of governing rationalities rather than rejecting governance itself. Counter-conduct typically operates through selective compliance or tactical accommodation and is often a form of institutional rather than individual resistance (Foucault, 2007; Heller, 1996; Pickett, 1996). At an institutional level, resistance occurs when individuals or groups within organisations delay or dilute implementation, selectively enforce rules or mobilise alternative forms of expertise. These struggles are best understood as conflicts between competing governmental rationalities or disputes over legitimate knowledge. Miller and Rose (1990) note that multiple rationalities often coexist within complex systems of governance, creating tensions between economic efficiency, environmental sustainability, social equity, among others. When rationalities conflict, such conflicts become sites of resistance as actors selectively prioritise certain rationalities over others, justifying their choices through appeals to resource constraints, practical feasibility or alternative values.

At an individual level, resistance may occur on subjective ethical grounds. Ethical resistance occurs when individuals refuse imposed subject positions, act according to alternative moral commitments and practise “the art [...] of not being quite so governed” (Foucault, 1997, p. 57). This form resistance of resistance is every day and often invisible, yet can lead to profound change (Pickett, 1996; McPhail, 1999).

In connection with the current study, we draw on Foucault’s ideas of power, governmentality and resistance to analyse our empirical materials. In line with Foucauldian scholarship, power is studied through practices, not intentions (McKinlay and Pezet, 2010), hence we adopt an interpretive analytical approach to our case study. We analyse the productive nature of power and resistance by examining interactions at the macro, meso and individual level in a case study of waste governance in remote Australia. We provide further details of our empirical approach in the next section.

4. Methodology and case setting

“To study processes of governmentalisation requires us to attend not just to the programmes of the powerful but to their operation and to the manifold ways that individuals, groups and populations absorb, comply and resist these projects.” (McKinlay and Pezet, 2010, p. 494)

Our exploration of waste governance followed a case study approach to provide rich insights into the phenomenon of study from multiple perspectives (Llewellyn, 2007; Patton, 2015). Case studies in accounting offer unique opportunities to learn about groups and organisations in their natural environments and for researchers to immerse themselves in a particular context (de Villiers *et al.*, 2019; Kaczynski *et al.*, 2013). This immersive approach was particularly important for understanding waste governance in remote communities where practices may differ substantially from urban contexts and where informal processes and local knowledge play significant roles.

The focus of our case is NRC [1], a municipal council located within Australia’s Northern Territory. NRC was established in 2007 as a local government institution and municipal service provider and is governed by a board of 12 elected Councillors. NRC provides public services including road and airstrip maintenance, waste collection, parks and recreation facilities for a 50,000 km² region and with a population of approximately 6,300 people

(NRC, 2023): a population density of less than eight people per km². This remote region encompasses coastal and outback landscapes, with much of the population residing in five main townships (known locally as ‘communities’). Economic activity in the region is typically limited to one or two grocery stores, a fuel station, school, clinic and community centre in each community. One of the communities is a centre of tourism in the area, located within a national park that attracts more than 200,000 visitors annually and is the closest community to a recently decommissioned mine. These tourism and mining activities mean that the community receives significantly higher volumes of waste at its landfill sites than the others in the region. The region provides a suitable setting for a case study of waste governance in a remote region and the pressure to address waste issues in an area of unspoiled natural beauty.

In accordance with the case study methodology outlined by Stake (2005) and Yin (2009), our study included multiple fieldwork approaches, including waste data collection, semi-structured interviews, unstructured interviews, site visits and documentary analysis. The motivation for collecting data via multiple methods was to offer triangulated perspectives on the governance of waste in our chosen setting, allowing a detailed evaluation of NRC’s accounting and accountability practices in connection with waste and the CE transition.

Access to the case site was negotiated as part of a consultancy project conducted for NRC by the research team, to review strategic waste options for the council. NRC in turn agreed to the creation of academic outputs to share their experiences with wider audiences. Our research commenced with a desktop review of waste data provided by NRC and relevant academic and policy literature. We then arranged site visits to each of the five communities in the region, allowing for up to one day in each location. These site visits provided essential context that formal interviews alone could not capture. During these community site visits, we spent several hours with staff at the council office, visited each of the community waste facilities and other sites of interest (such as the barge unloading area, health centre or community store) and were given a tour of the community by the Council Services Manager or landfill officer. We kept a voice recorder running during most of our time in the community to capture our informal conversations with council staff such as works teams and landfill staff (with their permission) as they explained waste management processes, demonstrated equipment operation and discussed practical challenges they encountered. These informal conversations provided rich observational data that were complemented by more formal semi-structured interviews, lasting between 30 and 60 min, with key waste management staff identified by each community’s management. Following these community visits, we wrote extensive field notes to capture our reactions and observations at each site. These notes documented visual observations of landfill operations, waste-sorting practices, infrastructure conditions, signage and community contexts, to support our interpretation of interview data. This process of ‘writing the field’ (Baxter and Chua, 2008), combined with lengthy conversations as we travelled between field sites, formed the start of our interpretive analysis.

We followed up our field visits with further contacts via email or video call to clarify details, verify observations or request additional information from several participants, deepening our understanding of local practices and constraints. We also conducted semi-structured interviews with key external stakeholders in the waste management sector such as transport companies and recycling/resource recovery companies to provide triangulating perspectives on the economic and logistical barriers to CE implementation in the region. All interviews were recorded and transcribed in full, with each participant’s permission. A full list of interview participants is given in Table 1. We completed our data collection with a careful review of NRC’s annual reports and strategic plans from 2018 to 2023 in addition to

Table 1. Anonymised list of interview participants

Interviewee reference	Job title/description
CSM1	Council Services Manager, Community 1
LO1	Landfill Officer, Community 1
LO2	Landfill Officer, Community 2
CSM2	Council Services Manager, Community 2
LO3	Landfill Officer, Community 3
CSM3	Council Services Manager, Community 3
CSM4, DCSM4, WMO4	Council Services Manager, Deputy Council Services Manager, Waste Management Officer, Community 4
CSM5	Council Services Manager, Community 5
Stakeholder 1	Sustainability manager, neighbouring municipal council
Recycler 1	Regional Manager
Recycler 2	Northern Territory manager
Recyclers 3 and 4	Business Development Manager, managing director
Transporters 1 and 2	CEO, General Manager
Transporter 3	Branch Manager

the Northern Territory Government's regional waste strategy documents 2015–2022 and 2022–2027.

Our participant sample, while appearing modest in number, represents substantial coverage of waste management personnel in these remote communities. At each community, the Council Services Manager identified the most knowledgeable staff members responsible for waste operations, typically the landfill officer(s) and other works team members directly involved in waste collection and disposal. In small remote communities with limited staff, this approach captured the perspectives of those most closely involved with daily waste management practices. The variation in interview numbers across communities (Table 1) reflects differences in staffing arrangements and operational responsibilities.

Our combined data set, comprising interview transcripts, field notes, annual reports, strategic plans and policy documents, was analysed abductively and iteratively by both researchers to interpret our findings in the context of Foucauldian concepts of governmentality, power and resistance. Our analytical approach involved reading the data through the lens of our research questions about local government influence on CE adoption and the role of accounting practices, while remaining open to emergent themes and unexpected findings. Following Charmaz (2014), Braun and Clarke (2006) and Clarke and Braun (2017), we undertook a manual process of coding interview transcripts, field notes and documents. We began by reading each transcript and document carefully, identifying segments of text that spoke to our research questions or revealed relevant themes. Initially, we created first-order codes that stayed close to the language used by participants and captured in field notes, for example, “cost pressure on contractors,” “running out of space for landfill,” “investments in infrastructure,” or “illegal dumping.” As coding progressed across multiple transcripts and documents, we looked for patterns and connections between these initial codes, grouping related codes and identifying higher-order themes. We moved abductively between these codes and our theoretical framework, exploring themes relating to power, resistance and translation from Foucault's writings. For instance, codes related to burning waste, depositing recyclables in landfill, and maintaining frequent collections were reorganised under the conceptual theme of “counter-conduct” as we recognised these as instances where staff maintained formal compliance while subverting policy intent. We

continued iterating between empirical data and theoretical concepts, refining our understanding of how power and resistance operated in this setting. We continued this process of reorganising and refining our thematic coding until we reached a point of conceptual clarity in our analysis. We present the overarching themes from our analysis in section 5.

5. Findings

We begin our presentation of findings by establishing the institutional and operational context within which NRC operates, before examining the role of local government in the adoption of CE strategies and the forms of resistance encountered through the lens of Foucault's theories of power, governmentality and resistance. We also consider the role of accounting practice in enabling or undermining these strategies.

5.1 Waste governance in the Northern region

In Australia, waste management responsibilities are divided across three levels of government – municipal, state/territory and federal. Municipal (local) governments such as NRC are primarily responsible for the collection and disposal of household waste and recycling, and for operating landfills. State and territory governments oversee the regulatory framework for waste management and pollution control, including licensing, compliance and strategic planning for waste reduction. The Commonwealth (federal) government plays a coordinating and policy leadership role, particularly in areas of national significance such as product stewardship, CE policy and international obligations.

NRC operates a landfill at each of the five communities in the region to process waste collected on a weekly basis from domestic and commercial wheelie bins. The region's extreme remoteness shapes every aspect of waste management. Communities are located up to 500km from Darwin and are accessible by road only during the dry season, but during the wet season (November to April), they may be isolated for up to six months. Two island communities and one coastal community are accessible year-round by sea or air. This geographic isolation creates significant logistical and economic challenges for waste management, as removing materials from landfills requires costly transportation by barge, truck or air freight. The lack of nearby recycling markets and processing facilities means that waste diversion strategies viable in urban centres are often impractical or uneconomical in this remote context.

Waste in the region is generated from multiple sources including commercial operations (particularly grocery stores producing large volumes of cardboard and packaging materials), intermittent construction waste from private contractors undertaking government-funded building projects, public sector facilities such as schools, clinics, aged care and childcare centres and domestic households. NRC provides regular kerbside collection services, with frequencies varying by community and waste type, typically 2–3 collections per week for domestic waste and up to 3 collections per week for commercial premises. At the time of study, there was no separation of recyclable materials (plastic, cardboard, glass) or composting of food waste brought to landfill. The primary landfill process involves compacting waste using machinery, burning mixed waste in excavated pits to reduce volume and capping with locally-sourced soil to prevent wind-blown litter and control vermin. Hazardous waste streams (e.g. car batteries, tyres, paints), scrap metal and construction waste are separated and stored at the landfill sites.

NRC's waste management infrastructure and information systems reflect the constraints of operating in a remote, under-resourced context. We observed there was no weighbridge at any of the landfills, and only one site was charging for waste, based on estimated cubic

meterage visually assessed by landfill staff. NRC does not systematically collect data on waste volumes, composition or disposal rates, limiting its capacity to track progress toward waste diversion goals or identify opportunities for improvement. Despite efforts to divert certain materials through sorting bays, most separated waste remained stockpiled at the landfill sites without clear pathways for removal. As one CSM explained, “There’s a lot of stuff that’s been there probably since the 1920s. Nothing has ever been taken off the island. Everything that has ever been here is still here”. These operational realities frame the challenges NRC faces in translating CE policy into practice, as we explore in subsequent sections.

Funding for municipal services including waste management is sourced from ratepayers or directly received in exchange for services, combined with additional funding from state and federal government. For NRC, the region has a small population of ratepayers; hence, the \$6m [3] annual budget for municipal services is primarily funded by Northern Territory and Commonwealth government grants, which represent on average 48% of the council’s income [4], while 22% of NRC’s income is generated by annual rates and charges, and 30% is other income including user charges and fees. This compares with the nearby city of Darwin, where 69% of city council income comes from ratepayers and just 7% from grants [5].

Despite these financial and geographic constraints, NRC’s strategic planning documents articulate commitments to environmental sustainability and waste management improvement. However, as a small council serving a dispersed population with limited rate base, NRC must balance environmental priorities against competing demands for housing, infrastructure and essential services within a constrained budget. NRC’s relative dependence on grant funding restricts its autonomy in spending decisions and requires strategic alignment with state and federal government priorities to secure ongoing funding (Dollery and Grant, 2011). This financial dependence positions NRC as subject to higher levels of government through funding mechanisms, even as it retains responsibility for delivering waste management services. This dynamic shapes the power relationships we examine in the following sections.

5.2 *Governmental rationalities and waste technologies*

As noted above, waste policy and governance in Australia, much like many other neo-liberal economies, operates across multiple levels of government. Our case study of NRC reveals diffuse sources of power at the macro, meso and micro levels to establish CE objectives and translate policy into action. Consistent with Foucault’s characterisation of power as relational and distributed rather than centralised (Foucault, 1990, 1995), these complex power relationships draw together a network of agents, including national and state governments, municipal councils, private sector entities and community members, who collectively constitute the waste governance ecosystem. Our analysis indicates that waste governance in this remote region is shaped by multiple, sometimes competing, sources of power and highlights the positioning of NRC as an intermediary institution, simultaneously subject to state power through policy mandates and grant funding and responsible for translating that power into local practice through its waste management operations. This positioning creates what Foucault termed a “field of possibilities” (Foucault, 1982, p. 789) shaped by competing demands and practical constraints.

At the macro level, strategic waste objectives are set at the state and federal level, in line with evolving global attitudes to waste. The Northern Territory government (NTG) (the level of government above NRC) released its “Circular Economy Strategy 2022–2027” to align with the national framework (NTG, 2022). The strategy redefines waste as a resource, identifying opportunities to derive economic benefit from the waste and recycling industry,

and “play a key role in building the Territory’s economy” (NTG, 2022, p. 2). This strategic CE approach is expected to “boost the population beyond 300,000, create 35,000 more jobs and achieve a \$40bn economy by 2030” (NTG, 2022, p. 2). This strategy should also “enhance resource efficiency, reducing the extraction of new material for industrial and household use and preventing waste” (NTG, 2022, p. 3). The strategy further outlines intended policy approaches to achieve these economic benefits through grant funding for CE initiatives, regulation of waste and pollution and supporting markets for material recovery and reuse. These macro-level objectives are translated into practice at a local level, for example, through NTG funding to upgrade and remediate waste facilities (NTG, 2022, p. 4).

NRC, as an intermediary institution, interprets and implements these federal and state CE rationalities within its local context. NRC’s strategic plans reflect this governmental discourse, committing to “recycling and waste initiatives which protect and preserve community natural resources and the local environment” (NRC, 2021, p. 39) and positioning itself as “leading by example” with a responsibility for “safeguarding our environment for future generations” (NRC, 2024, p. 35). Yet translation from national policy discourse to local practice involves reinterpretation, selective emphasis and tactical accommodation as NRC navigates competing demands within its constrained resources and remote operational context.

Following Miller and Rose (1990), governmental rationalities require material technologies to translate discourse into practice. In NRC’s case, these technologies include physical infrastructure, surveillance systems and private-sector partnerships. NRC staff had undertaken significant efforts to create physical infrastructure for waste diversion, establishing sorting bays and signage at several landfills to direct commercial operators and community members to separate waste streams such as scrap metal, construction materials and hazardous waste. This infrastructure rendered different waste categories visible and governable. One landfill officer described the success of this approach: “It’s going awesome. Just a few of the contractors that are coming up [...] they didn’t know there was a pit down there, so everything was going in this section. So I had a word to them the other day and I’ve seen them going down there every time” (LO1). Hand-written signage directing landfill users to specific stockpiling areas demonstrates the agency of individual staff to shape local practices.

Surveillance technologies, both formal and informal, enabled NRC to monitor and influence waste behaviours. Two landfill sites had CCTV installed to deter illegal dumping. Even without formal surveillance systems, staff exercised power through local knowledge and observation:

“I can read the rubbish. Sodexo, I know the boxes, the canteen area. I know who it is” (LO2).

This informal surveillance illustrates how power operates through everyday practices in contexts where formal calculative technologies (such as weighbridges or waste tracking systems) are absent.

Private sector partnerships represent a third technology through which NRC sought to extend its governmental capacity. NRC partnered with a Darwin-based scrap metal dealer to coordinate removal of metal waste. At the time of our fieldwork, three road trains had transported more than 200 tonnes of scrap metal from Community 1, while Community 2 had removed 420 tonnes including approximately 100 car bodies through an arrangement to collect metal in 200-tonne batches. These partnerships demonstrate how governmental power extends beyond the municipal council itself, enrolling private sector actors in waste governance.

Power in this waste governance system is fundamentally relational, depending on the cooperation and self-regulation of multiple actors. At the micro level, NRC staff exercised agency in determining local waste management practices, while community members made daily decisions about waste disposal and diversion. Community response to the Northern Territory's Container Deposit Scheme illustrates the potential for self-regulation when governmental technologies align with individual incentives. In one community, residents enthusiastically participated in the \$0.10 rebate scheme, with one staff member observing: "you don't get a tin can or a bottle anywhere, everyone has got them. You hardly see one here now. Everyone is recycling" (LO2).

Similarly, landfill users in Community 3 responded positively to new signage and sorting instructions, surprising staff who had expected resistance: "everyone was saying good luck out there. Everyone just chucks it where they do" (LO3).

Yet this relational power had limitations. The effectiveness of NRC's waste governance depends on the willingness of stores, contractors, transport companies, recycling operators and households to participate in waste diversion efforts. This cooperation cannot be assumed and often fails to materialise. Where these network relationships break down, where economic incentives misalign or where actors refuse imposed subject positions, resistance emerges. We explore these dynamics in the following sections.

5.3 Forms of resistance

The networked power relationships described above give rise to multiple forms of resistance. Foucault conceptualised resistance as inseparable from power: where there is power, there is resistance (Foucault, 1998). In the context of waste governance in Northern Australia, we observed resistance at institutional and individual levels, manifesting as counter-conduct, competing governmental rationalities and ethical refusal. These forms of resistance produced hybrid practices and revealed fundamental contradictions in how waste is governed in remote contexts. In this section, we analyse three interrelated forms of resistance that emerged from our fieldwork.

5.3.1 Counter-conduct: institutional resistance through selective compliance. Counter-conduct refers to ways of resisting how one is governed, rather than rejecting governance entirely (Foucault, 2007). It involves tactical accommodation, selective compliance and the reinterpretation of governmental directives in ways that suit local conditions or priorities. We observed multiple instances of counter-conduct by NRC staff who formally complied with waste regulations while simultaneously subverting their environmental intent.

The most striking example involved the burning of waste in landfill pits despite environmental regulations against this practice. Landfill staff explained that burning was necessary given the constraints they faced in terms of space, and to prevent flies and feral animals from feeding on the waste:

I know everyone says don't burn but there's about 100 pigs live out in that area, wild pigs, and if you don't burn, even if you bury it, they dig it up. It's just an absolute nightmare. The area where we bury it is only quite a small area so if we were to bury it, we would have no room left in probably six months. (CSM3).

This practice represents counter-conduct rather than non-compliance. Staff were not rejecting the need for waste regulation; rather, they were resisting the *form* of regulation that failed to account for the practical realities of managing waste in remote locations without adequate infrastructure or resources. The burning continued because alternative

technologies, such as waste compaction, frequent removal or systematic recycling, were not available. According to Foucault (2007) counter-conduct emerges when governed subjects find the prescribed methods unworkable but remain committed to the underlying objectives.

A second example of counter-conduct involved household recycling. In one community, NRC had introduced separate recycling bins for households, with materials collected separately from general waste. Yet the collected recyclables were ultimately deposited in the landfill. One staff member told us “It goes to landfill. This is not to be said loudly.” In this example, staff maintained the form of recycling (bins distributed, separate collections, household participation) while abandoning its substance. Without viable pathways for processing or removing recyclable materials from the remote community, staff continued collections to avoid confrontation with policy directives while depositing materials in landfill because indefinite stockpiling was untenable. This example illuminates how governmental technologies fail when supporting infrastructure is absent. The recycling bins functioned as a technology designed to shape conduct and demonstrate CE alignment, yet produced unintended effects because the broader network required for resource recovery (transport infrastructure, processing facilities, viable markets) did not exist. The bins became symbols of incomplete translation: a CE technology without a CE to support it.

5.3.2 Competing rationalities: conflicts between economic and environmental objectives. Miller and Rose (1990) describe political rationalities as the ways governments define problems and justify interventions. Our analysis revealed persistent conflicts between economic and environmental rationalities at multiple levels of government, creating structural barriers to CE implementation. These competing rationalities manifested in budgetary decisions, procurement processes and strategic priorities that consistently privileged cost minimisation over environmental outcomes.

At the state government level, the Northern Territory Government’s public commitment to CE principles contrasted sharply with its procurement practices. State government contracts for construction and housing in remote communities prioritised lowest-cost bids, creating perverse incentives for contractors to leave waste materials in communities rather than covering the cost of removal. Construction companies would bring materials to dump at the landfills, often creating additional waste management burdens. This practice was tacitly enabled by NRC management in Darwin, who would override local waste management rules when dealing with government contractors. One Council Services Manager explained:

[The contract] states that all contractor’s waste that they bring in and don’t use has to be taken out and all building waste from extensions and whatever all has to be taken out, okay, so that’s what it says on our rules. I talked to our people in Darwin that do all this, that send the contractors in and I say to them what’s going on with the waste, they’re supposed to take it out. Oh no they don’t, it’s going to the dump. They’ll just leave it out the front, you fellows take it to the dump. (CSM3).

This disconnect between environmental stewardship and procurement efficiency reveals competing rationalities within the same level of government. The NTG’s CE strategy positions waste recovery as environmentally and economically beneficial, yet its contracting practices treat waste removal as an unnecessary expense. This contradiction demonstrates that economic rationality consistently dominates decision-making when practices of social and environmental accounting are absent, undermining the state’s capacity to enforce its own CE objectives.

At the municipal level, NRC faced similar tensions between environmental aspirations and budgetary constraints. The council’s strategic plans articulated strong commitments to sustainability and waste reduction, yet actual resource allocation told a different story. According to NRC annual reports, environmental protection, including all waste

management, represented 5% of annual expenditure in 2023, down from 8% in 2017. Staff expressed frustration at being encouraged to pursue waste diversion while receiving contradictory signals about priorities. One CSM approached NRC management with ideas to manage waste in more sustainable ways but was told “you don’t have to worry about that, that’s our problem. You just keep doing what you’re doing” (CSM3).

The council’s reluctance to invest in waste measurement technologies, processing equipment or systematic resource recovery programs reflected an economic rationality that viewed waste management as a cost centre rather than a strategic priority. Even modest investments, such as equipping each landfill with appropriate equipment such as containers for transporting hazardous materials, were not forthcoming, despite their potential to enable better waste governance.

Beyond government, the tension between economic and environmental logics was reproduced in a different form among commercial actors, whose participation in CE-related initiatives remained contingent on whether these activities could be reconciled with their commercial priorities. These actors were not responsible for enacting public policy in the same way as NRC. Nevertheless, their cooperation was necessary for the practical operation of resource recovery in the region, particularly given the volume of commercial waste entering local landfill sites and the distance between remote communities and recycling infrastructure. Waste management companies declined to establish backloading arrangements that would have facilitated resource recovery, as transporting materials from remote communities to Darwin processing facilities could not generate sufficient revenue to offset costs. One CSM explained that “they’re not making any money so it would have to be only out of good spirits that you want to clean communities up” (DCSM4). The high cost of waste removal was confirmed by Darwin-based transport and recycling companies, commenting that removing co-mingled recycling from the communities “it just becomes expensive [...] if we got out there and only had one tonne of waste [to collect], you’re still going to pay for eight hours of transport to collect one tonne of waste” (Recycler 1). Meanwhile, transport companies expressed a reluctance to extend their services to backloading waste, explaining “that’s not our core business. Our core business is moving freight to the communities and bringing back back-freight. I don’t really want to get into the recycling business” (Transporter 1).

Grocery stores, responsible for significant volumes of cardboard packaging waste, similarly resisted waste reduction and removal initiatives. NRC staff identified cardboard and packaging from the two grocery stores as among the largest waste streams entering the landfill, yet efforts to engage stores in waste reduction or baling initiatives were unsuccessful:

I’ve spoken to [the store] over the time I’ve been here about getting a baling machine, so it could be baled up and sent back but there has really been no interest by [them] in doing that (CSM5).

The sustainability manager for a neighbouring council described a similar experience with grocery store owners who were refusing to separate their recyclable waste; “at this stage they’re just not wanting to talk to us or do it” (Stakeholder 1).

These examples show that commercial actors did not necessarily contest CE objectives directly, but resisted the practical obligations through which those objectives would need to be enacted. Backloading, sorting, baling and removing recyclable materials were treated as peripheral to commercial purpose unless they were convenient or financially viable. In the absence of enforceable obligations, financial incentives or accounting mechanisms that made the environmental costs of commercial waste visible, these costs remained with NRC and the communities.

Taken together, these examples show that resistance to CE policy translation emerged through unresolved tensions between environmental and economic rationalities. Within government, waste management was constrained by fiscal and accounting logics that positioned it as a cost to be minimised. Among commercial operators, profit motivations conflicted with the government's CE objectives where waste reduction or removal activities were expensive, peripheral or inconvenient. These findings show how CE ambitions can be weakened where public environmental goals depend on private actors whose participation cannot be assumed.

5.3.3 Contested ethical responsibilities. Foucault's later work examined how individuals form themselves as ethical subjects and resist imposed identities through 'technologies of the self' (Foucault, 1988, p. 16). In NRC's case, ethical resistance emerged where individuals refused the subject positions assigned by CE rationalities and instead acted according to alternative understandings of responsibility, care and obligation. These ethical responsibilities were not interpreted consistently across the actors involved in local waste governance. NRC staff articulated a place-based commitment to environmental care and community wellbeing that exceeded the level of environmental protection made possible through existing waste governance infrastructure. Community members were also expected to resist certain waste initiatives such as waste charging where these were perceived as unjust. By contrast, the conduct of some external contractors revealed an apparent distancing from responsibility for the environmental consequences of their waste practices.

Among NRC staff, ethical resistance was expressed through frustration with the accumulation of waste in their communities and the failure of government at all levels to address it adequately. One Council Services Manager articulated this ethical stance powerfully:

[...] the people that live here with it don't like it either. They're disgusted by it. They have every right to be. (CSM1).

Another elaborated on the environmental injustice of the situation:

[...] we've got land that's never been touched, virgin soil that we're digging and putting stuff into a hole [...] Whatever comes in should go out. If we're bringing rubbish in, we should be bringing rubbish out. (CSM2).

These statements reveal resistance rooted in an alternative ethical framework, one that positions environmental protection and intergenerational responsibility as core values rather than as secondary considerations subordinate to economic efficiency. Staff did not see themselves as passive implementers of waste policy but as advocates for their communities and environment. While one CSM complained that "no one is telling me anything, no one has given me any direction [...] they've taken two machines away that we use" (CSM1), another gave examples of local resourcefulness in response to waste:

the community managers [need] to be active in that space so that they're showing, you know [...] we can do something for the community. Getting them on board with can [recycling] programmes [...] using cardboard and recycling it through community gardens [...] finding ways to use rubbish, making art sculptures out of it, whatever it can be (CSM2).

This ethical positioning helps explain why staff supported waste initiatives despite the absence of clear directives, infrastructure or resourcing. Their actions reflected a broader sense of responsibility for the material and environmental consequences of waste in their communities.

Their ethical commitment to community wellbeing also shaped how NRC staff anticipated the limits of waste reform. While staff supported stronger environmental

protections, they recognised that initiatives requiring community members to absorb new costs, labour or inconvenience were likely to be resisted, particularly where these measures appeared to shift responsibility away from government and onto residents. For example, council staff expressed concern that restricting access to the landfill or introducing charges would lead to illegal dumping:

[Restricting access to the landfill], would create more dumping in the town area because it is still quite a distance away, we have quite a lot of dumping in the town area. So it's really difficult for us, if we close it, it creates more issues for us. (DCSM4).

This represents a form of anticipated resistance; a recognition that individuals would refuse to be governed through economic instruments if they perceived them as unjust or unaffordable. The moral economy of remote communities operated according to different principles than the economisation logics prevalent in urban waste management systems (Quinn and Feeney, 2020). Staff understood that imposing financial penalties for waste disposal could be interpreted as failing to fulfil the state's basic obligations to provide services, provoking ethical resistance from residents.

The ethical commitments expressed by staff, and attributed to community members, stood in contrast to the conduct of some external contractors. "Fly-in, fly-out" construction workers, who spent limited time in communities, were described as lacking investment in environmental outcomes, for instance, by refusing to take responsibility for waste falling from the back of their vehicles:

We don't know who they are. They're all fly in, fly out. Most of the guys are here for a week on, week off. When we say oh hey, something fell out of your car, oh no, that wasn't me. That wasn't me, I'll try and find out from the other guys. [...] By the time we try and chase it up, it's mmm, I don't think you know what you're talking about (DCSM4).

This conduct is better understood as ethical disengagement than ethical resistance. Contractors did not appear to embrace an alternative ethical commitment but instead resisted the position of responsible stakeholder that NRC sought to impose. Their transient presence enabled them to distance themselves from the consequences of their waste practices, leaving community residents and council staff to manage the material effects. In this sense, contractor conduct revealed the uneven distribution of responsibility within local waste governance, and the limits of environmental accountability where actors were not embedded in local relationships.

5.4 *Incomplete translation*

Translation, in Foucault's framework, refers to the process by which governmental rationalities and technologies are adapted and enacted across spatial and institutional boundaries (Miller and Rose, 1990). This process is never neutral or mechanical; meanings shift, priorities are reordered, and local actors reinterpret central directives according to their own contexts and constraints. The dynamic interactions of power and resistance described above have produced an incomplete translation of CE aspirations in Northern Australia. We interpret incompleteness as revealing fundamental contradictions within CE as a governmental rationality, generating hybrid forms of waste governance.

5.4.1 Narrow translation from circular economy to waste diversion. The first manifestation of incomplete translation involves the partial adherence to CE objectives. At a national level, Australia's CE policy encompasses ambitious aspirations: designing out waste, transforming production and consumption patterns, and building collaborative networks across the value chain (Commonwealth of Australia, 2018). Yet by the time these

objectives reached NRC, they had been translated primarily as waste diversion, i.e. separating recyclable materials from general waste at the landfill. Initiatives such as new signage, sorting bays and stockpiling scrap metal, construction materials and hazardous waste demonstrated engagement with CE principles, but stopped short of achieving actual resource recovery. As documented in Section 5.3, separated materials often remained indefinitely at landfill sites.

This narrow translation reflects what [Bekier and Parisi \(2023\)](#) describe as CE functioning as an “empty signifier” – a concept sufficiently ambiguous that it can be filled with local meanings while maintaining formal alignment with policy rhetoric. NRC could demonstrate CE compliance through visible waste separation efforts without the costly infrastructure, logistical arrangements or market relationships required for actual circularity, preserving the appearance of CE governance while limiting its scope to activities manageable within existing constraints.

5.4.2 Absent technologies of enforcement. This incompleteness of translation was reinforced by the absence of governmental technologies that would enable measurement, monitoring and enforcement of CE objectives. No weighbridges existed at landfill sites to quantify waste volumes, no standardised reporting mechanisms connected community-level operations to central council oversight, and only one landfill had introduced a system of charging for waste disposal. Council staff were nominally required to submit monthly reports on waste operations to NRC’s Darwin office, yet these reports were neither consistently enforced nor systematically analysed, rendering them ineffective as accountability mechanisms. This absence of accounting technologies meant that progress toward CE goals could not be measured, compared or used to hold actors accountable. As [Quinn and Feeney \(2020\)](#) demonstrated in their study of Irish waste management, calculative practices (prices, costs, volumes) are essential technologies for creating governable waste “markets” and influencing behaviour. In the NRC context, the lack of such calculations represented a fundamental limitation on governmental capacity. Without data, there could be no performance targets, benchmarking or evidence-based decision making, limiting public accountability for waste outcomes.

The absence also extended to contractual enforcement mechanisms. Council staff in communities reported receiving conflicting information from NRC’s Darwin office about contractors’ waste disposal obligations, i.e. whether contractors should remove all waste from communities or deposit it at the landfill. This information vacuum prevented frontline staff from enforcing requirements, even when such requirements nominally existed in contracts. Similarly, the infrastructure necessary for enforcing landfill charges was absent, making certain forms of governance impossible. Moreover, as discussed in Section 5.3.2, the absence of enforcement technologies was compounded by contradictory governmental rationalities that prioritised economic efficiency over environmental objectives, further undermining translation of CE principles into practice.

5.4.3 Hybrid practices and alternative accountabilities. Yet incomplete translation was also productive, generating new practices and forms of accountability that, while imperfect, represented adaptations to the constraints of remote waste governance. For instance, in the absence of formal enforcement mechanisms, some council staff developed informal accountability practices, such as recognising waste and being able to hold those responsible to account or photographing inappropriately disposed waste and sending images to responsible companies as evidence:

If something goes wrong out at the tip, say someone has brought something in like tyres, concrete, dirt, steel, timber all wrapped in one load, I take a photo and I send it through to [the CSM]. They send it to the businesses. (WMO4).

This practice represented a vernacular form of accounting (Heikkilä, 2023); a local improvisation that leveraged available technologies (smartphones, image documentation) to create visibility and exert pressure where formal systems were absent. One community's approach to the Container Deposit Scheme demonstrated similar productive adaptation. Local residents had opted to donate their eligible containers to the local childcare centre so that the centre could raise funds for community projects by claiming the \$0.10 refund for each container:

[...] there's a lot of cans drunk here and people will seriously stock up. The childcare will get donations as well, people will get cans for them and they've made up to \$1,500 in one hit. So we use that money to fund some programs and that in our child care. (CSM2).

A neighbouring community had similarly implemented a successful collection scheme for containers, with the proceeds supporting community projects: "all the money that's been collected from those containers that's been recycled will go back into a community project" (Stakeholder 1).

This collective adaptation by residents donating containers to support childcare rather than claiming individual refunds demonstrated a form of counter-conduct, wherein personal accounting decisions were misaligned with an intended CE intervention, yet still resulted in desirable waste behaviours (du Rietz, 2023). The scheme's success emerged from residents' tactical appropriation of economisation for communal purposes in line with local values, rather than a market rationality as intended in the scheme's design.

Community creativity extended beyond monetary instruments to material transformation. In one island community, residents had created sculptures of insects, flowers and birds from scrap metal recovered from the landfill, transforming an area of trees and bush into a pleasant picnic area. This grassroots initiative demonstrated an alternative rationality of waste, resisting the economisation logic of official CE discourse while still achieving CE outcomes (Quinn and Feeney, 2020). These sculptures made discarded materials visible and demonstrated local capacity to respond creatively to waste accumulation where formal CE systems were absent. Together with the photographic accountability practices and Container Deposit Scheme adaptations described above, this example shows how incomplete translation generated workable forms of waste governance despite broader constraints.

6. Concluding discussion

A transition to a new way of producing and consuming by creating a "circular economy" has been proposed so that we may live within planetary boundaries (Halari and Baric, 2023; Nadeem *et al.*, 2018). Our study has focused on the role of NRC, a municipal government responsible for waste management in Northern Australia, in supporting the CE transition. Municipal governments are significant actors in CE transitions given their responsibilities for waste collection, landfill management and facilitation of resource recovery by diverting recyclable materials and repairable goods from disposal (Bulkeley *et al.*, 2007; Qian and Burritt, 2007). Using a Foucauldian theoretical lens, we have examined the "manifold ways that individuals, groups and populations absorb, comply and resist" governmental initiatives (Mckinlay and Pezet, 2010, p. 494). Our two research questions asked: how can local governments influence the adoption of CE strategies and what forms of resistance do they encounter, and how are public sector accounting and accountability practices implicated in the process?

We were motivated to explore the effective functioning of waste governance strategies in a remote setting, following previous studies of waste measurement and reporting in urban settings (Bulkeley *et al.*, 2007; Jørgensen *et al.*, 2023; Quinn and Feeney, 2020).

Quinn and Feeney (2020)'s Irish case study, for example, showed that calculative practices were essential for the economisation of waste materials. However, an important finding from our research was the lack of accounting practices and technologies in place to facilitate a CE transition. Without weighbridges, cellular connectivity and permanent landfill staffing, the NRC was unable to enforce landfill charges, keep accurate measures of waste volumes and flows or calculate resource recovery opportunities. NRC was also unable to enforce the waste removal obligations of private sector contractors and local grocery stores, responsible for the majority of waste taken to the landfill.

During our fieldwork, NRC staff articulated several accounting innovations that reveal the potential role for local governments in support of CE strategies: introducing landfill charges with systematic monitoring, rating government contractors on waste management performance for future contract awards, withholding contractor payment until appropriate disposal is demonstrated, and developing environmental cost accounting frameworks to evaluate short-term costs against long-term benefits. These suggestions demonstrate staff recognition that calculative practices are essential for enforcing accountability and enabling informed decision-making.

However, our analysis also revealed several forms of resistance that emerged in response to CE initiatives, including counter-conduct (institutional resistance through selective compliance), competing governmental rationalities (conflicts between economic and environmental objectives) and ethical resistance (individual refusal of imposed subject positions). These forms of resistance revealed fundamental contradictions in how waste is governed in remote contexts, resulting in an incomplete translation of CE aspirations in Northern Australia. CE objectives were narrowed from systemic transformation to waste diversion at landfills, yet even this limited goal remained largely unachieved. This incomplete translation was compounded in the absence of appropriate governmental technologies to measure, monitor and enforce CE objectives, and by the state government's inconsistent waste approaches, prioritising economic expediency over environmental sustainability. Yet we also encountered hybrid waste practices or vernacular accountings (Du Rietz, 2023; Heikkilä, 2023); waste accounting and accountability practices self-generated by actors to adapt CE discourse to local contexts. Local improvisations such as informal surveillance efforts, photographing incorrectly sorted waste, raising funds for community projects with recycled containers, and creating artworks from scrap metal, reflect tactical accommodations within material constraints that simultaneously complied with and subverted policy intent. These practices emerged in the absence of formal accounting mechanisms and in response to the incomplete translation of CE objectives into practice.

Beyond the absence of accounting, we observed several contradictions in how accounting rationalities operated to privilege economic ambitions over environmental objectives. At the state level, the government's procurement processes prioritised cost minimisation, using accounting techniques to select lowest-cost bids while ignoring the environmental cost of waste, which contradicted their stated CE objectives. This approach externalised waste costs, forcing landfill staff in remote communities to sort and store recyclable materials indefinitely in the absence of resources to cover transportation costs to recycling facilities. At the municipal level, NRC's budget allocations dedicated to environmental services had declined over a seven-year period, despite the increased visibility of environmental sustainability narratives. These findings support Larrinaga and Garcia-Torea's (2022) argument that CE discourse acts as rhetorical cover without mechanisms to enforce behavioural change, revealing how competing rationalities are embedded in accounting systems themselves.

These findings indicate that CE discourse cannot resolve the fundamental economic constraint that shapes waste governance in remote regions: the costs of transporting materials

to processing facilities exceed the economic value of recovered resources. This economic reality exposes a deeper limitation of CE ambitions in remote contexts. The focus remains on recovering resources at end-of-life rather than designing out waste earlier in production cycles or reducing unsustainable consumption levels. Remote communities bear the costs of waste generated by products manufactured elsewhere and sold through supply chains they do not control, yet are expected to achieve resource recovery without viable markets or infrastructure.

Accounting could contribute productively to addressing these systemic inequities by making visible the full environmental and social costs of current production and consumption patterns, including externalities currently borne by remote communities and the environment. Such accounting could support arguments for extended producer responsibility, regulatory interventions to shift costs back to manufacturers and retailers or subsidies that recognise the public good of environmental protection in regions where market mechanisms fail. The challenge is not simply to account for waste more accurately, but to account for the political and economic structures that generate waste and distribute its costs unequally.

This study has made three key contributions: to the empirical, theoretical and practical study of accounting for waste. We extend the literature on accounting and the CE in three ways. First, we provide an example of CE as an “empty signifier” (Bekier & Parisi), demonstrating how CE discourse operates where economic structures such as markets for recyclable materials and transport infrastructure are absent or unsuited to remote contexts. Second, by examining a remote region through the lens of a municipal government rather than urban firms, we offer a unique perspective, providing empirical support for the significance of municipal authorities in the CE transition (Qian and Burritt, 2007) and extending previous studies based in urban and private sector settings (Aureli *et al.*, 2023; Arjaliès *et al.*, 2023; Jørgensen *et al.*, 2023). Third, our remote setting has exposed the significance of compatible economic structures, viable markets and transport infrastructure for achieving material resource recovery. Remote contexts expose contradictions in the CE discourse that remain otherwise invisible in more favourable settings where market mechanisms and infrastructure already exist.

Theoretically, we contribute to the governmentality literature by examining governance failure, resistance and incomplete translation in practice. Foucault’s theorising is often (mis)interpreted to suggest that resistance is futile (McKinlay *et al.*, 2010) and that government disciplinary power is all-encompassing. Our study has demonstrated the productive nature of resistance, showing how translation operates as a site of negotiation between competing powers with divergent interests, and the potential emergence of hybrid practices, not just obstruction. Critically, our study showed that council employees were simultaneously part of the state’s authority while also resisting it, implementing waste management instructions while voicing frustration with inconsistencies and competing rationalities. These practices of counter-conduct, selective compliance and ethical resistance produced alternative practices more closely aligned with community values and intergenerational responsibilities. Further, the remoteness of our case takes the concept of ‘government at a distance’ literally and figuratively to its extreme, highlighting the incompatibility of one-size-fits-all CE discourse with local contexts. In these extreme settings, material and institutional resources are stretched to their limits and discourses adopted without appropriate technologies are exposed as empty signifiers (Bekier and Parisi, 2023).

Finally, we contribute practically to public sector accounting practice by demonstrating the significant opportunity for accounting technologies to address current limitations in waste governance. Our findings reveal a critical need for calculative practices, such as weighbridges, systematic reporting and cost tracking, to implement effective waste governance, extending Qian and Burritt’s (2007) observation that Australian local

governments lack comprehensive environmental cost accounting. Our study highlights the practical consequences of this absence. We further demonstrate that competing rationalities are embedded within accounting systems themselves, with cost accounting dominating in the absence of environmental accounting systems capable of making ecological and social costs visible in decision-making. These findings support calls for addressing the power implications embedded within accounting systems (Miller and Rose, 1990; Quinn and Feeney, 2020). Importantly, our identification of vernacular forms of accounting and accountability including photographic documentation, informal surveillance and the collective appropriation of economic instruments, suggests that accounting practitioners in resource-constrained settings can leverage available technologies and social relationships to create accountability where formal systems are absent or inadequate. These findings suggest that effective accounting for CE transitions in remote contexts requires not only investment in calculative infrastructure but also recognition and support for the informal accountability practices already emerging within communities.

We acknowledge that this research, as a single-entity case study, is subject to corresponding limitations. Our findings may not be generalisable to every remote region of Australia or elsewhere. Nevertheless, our extensive field research and engagement with the waste management sector in Northern Australia have provided rich insights into the challenges and opportunities facing local governments implementing CE strategies in constrained contexts. These insights are likely to resonate with other remote jurisdictions.

We consider the CE transition to remain a fruitful area of future accounting research. Our study has drawn into focus the disconnect between CE rhetoric and observed waste management practices, including the potentially misleading connection between resource recovery and economic opportunity. Future research could examine specific accounting interventions in waste management contexts, such as management control systems for tracking material flows, producer responsibility schemes and innovations in measuring the full costs of waste. Such studies would illuminate how accounting practices shape CE implementation and who bears responsibility for environmental outcomes.

The CE transition requires more than policy rhetoric, but demands compatible economic structures, accounting technologies and political commitment to environmental objectives. Our study demonstrates that where these conditions are absent, governmental power encounters its limits. These findings challenge universalist CE assumptions and highlight accounting's dual role: its absence constrains governance, while its presence could shift rationalities privileging economic efficiency over sustainability. Remote contexts expose tensions between CE aspirations and implementation that remain hidden elsewhere, revealing the need for accounting research to attend not only to calculative technologies but to the power relationships and competing values they serve.

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Notes

[1.] The Council's name has been anonymised to protect the identity of participants.

- [2.] We note that Jørgensen *et al.*'s (2023) study of a municipality-owned waste management company in Norway provides CE insights in an urban setting.
- [3.] All figures are in Australian Dollars (AUD).
- [4.] Based on the average for the five-year period 2019–2023. Source: NRC annual reports.
- [5.] Based on the average for the five-year period 2019–2023. Source: City of Darwin annual reports.

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