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On doing critical accounting beyond current social and institutional cul-de-sacs: taking up and extending Foucault's own analytics

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ABSTRACT

In the lecture series *Security, Territory, Population* (Foucault, 2009), Foucault twice refers to analyzing the state as a way of doing things and a way of thinking (2009: 109; 358, mistranslated in the second instance). He also cautions (2009: 114-7) against beginning analysis at the social or institutional levels of analysis, starting instead from the bottom level of the thinking, acting (and strategising) human, who is not just the subject but also the subject/individual/somatic singularity/body-psyche (e.g. Foucault, 2006: 56). This paper considers how this may be done on Foucault's own lines, while also taking seriously how far he is concerned with the costs of thinking and acting 'within the true', within any 'regime of veridiction'. It therefore takes up what Nealon (2008: 17ff) recognizes is a distinctive 'political economic' analysis, and sees how it is not any pseudo-mathematised contemporary economics but is an older and ultimately accounting-grounded practice, which now combines with practices of 'management', to constitute ways of thinking and acting from the individual to the institutional, social and economic/political levels which integrate a concern with 'cost', and thence possibly 'benefit', whether to self or others. Starting from the bottom-up, the paper seeks to understand how far Foucault is firstly articulating an insistent interplay between accounting, management and the constitution of the modern self as object and subject, and how this then works at more 'macro-actor' institutional and social levels. Of importance here is Foucault's tracing (2009: 3-6) of how forms of cost-benefit analysis became essential for the successful shaping of the action and thinking of that significant new object of government, the 'population': and also how this required expanded roles both for accounting and accountants, in a mix (2009: 71) of 'agents and techniques [that] are at once enlightened, reflected, analytical, calculated, and calculating'.