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'.

1.   Introduction or General Considerations:

This paper considers one aspect of what one might term a renewed analytics of modern ways of thinking, acting and strategising, as undertaken by all of us as beings who cannot but live through thinking, acting and strategising, or at least such is the contention made variously in the late essays and lectures of Michel Foucault, e.g. in such works as 'The Subject and Power' (Foucault, 1994a: 326ff); the 'Preface to the *History of Sexuality, volume 2*' which was replaced in that volume by a significantly different 'Introduction' (Foucault, 1994b): and the autobiographical piece 'Foucault, Michel, 1926-', penned as a dictionary entry under the *nom de plume* Maurice Florence (Foucault, 1994c).

This arguably renewed analytics comes about at a time when the dominant (at least though not only in Anglo-Saxon writings inspired by Foucault) way of reading him is coming under serious, perhaps terminal, question. Scholars such as Nealon (2008), Rabinow (2009) and

Lemke (2010) are variously questioning the adequacy of approaches that draw on Foucauldian categories but then begin to put them to work at an initially (or in the last instance and ultimately) *institutional* or *social* level of analysis and explanation, e.g. through seeking from that basis to undertake 'histories of the present' or critiques of insistent yet concerning aspects of modernity such as neo-liberal economics and the globalised forms and practices of financialisation.

So the possibility comes back into view of taking seriously the fact that Foucault himself constantly, from *The Archaeology of Knowledge* (1972; 2002) on, and therefore in all his subsequent works on 'power', 'knowledge', or problematizations of such constructs as 'sexuality' or 'the care of the self', abjures and warns against beginning from either these institutional or social levels of analysis. Perhaps most strikingly this is precisely what he does in *Security, Territory, Population*, near the start of the lecture of 8 February, 1978 (Foucault, 2009: 116-8), the lecture which immediately follows the lecture first published as a stand-alone piece in English as 'Governmentality' (Foucault, 1979; 1990), and which for so long therefore remained a caution that remained out of sight. So what we have missed is that Foucault, immediately after he has introduced the term that would launch a thousand social and institutional (and supposedly 'Foucauldian') texts, i.e. 'governmentality', argues for a way of studying it that will go beyond the institutional and social, through 'a triple displacement, shifting, if you like, to the outside' of the kind that had first been undertaken in the work on the disciplines.

Now in this passage he does not refer back explicitly to his warning about analysing the state as such as 'a composite reality and mythicised abstraction' as he has at the end of the previous lecture (2009: 109); nor does he refer forward (as he will at the end of his final lecture) to how it may be possible to evade both this danger and that of functional analysis through a more productive analysis which would consider the state as 'a way of doing things (and a way of thinking)' (2009: 358).[1] However that is the thematic frame within which the following warnings concerning what to beware of, analytically, are set.

The first such displacement involves 'moving outside the institution, moving off-centre in relation to the problematic of the institution or what could be called the "institutional-centric" approach' (2009: 116). Instead one must establish (2009: 117) the relevant 'technology of power' (as Castel did in specifying 'something external and general, the psychiatric order', then seeking to specify the relevant 'battery of multifarious techniques', and so working towards 'a genealogical analysis…which reconstructs a whole network of alliances, communications and points of support'. He then considers, as 'the second transfer to the outside', a different relation to 'the function': not considering first what the 'ideal functions'

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[1] As noted in the Abstract and discussed at some greater length below, see footnote 2 and related text, there is a serious omission here in the English text which omits the second phrase which is placed here in parentheses. In the French original, Foucault refers to analysing the state as way of acting and thinking ('L'État comme manière de faire, l'État comme manière de penser'), following on from just having referred to the possibility of doing its history on the basis of 'men's actual practice, …what they do and what they think' (2009: 358). It is essential if we are to proceed to develop an analytics on Foucault's lines to have constantly in view this insistency that he manifests concerning the analytical importance of continually thinking the interplay of thinking and acting at both micro-power and macro-power levels.

might be of a form of governing (the panoptic regime of the prison is his example) and then observing its 'real functions' so as to 'produce a historical balance sheet of functional pluses and minuses': instead 'studying the prison from the angle of the disciplines involved short-circuiting…the functional point of view, and putting the prison back in a *general economy of power*' (2009: 117, emphasis added). This discovers 'the real history of the prison…inserted within strategies and tactics which find support even in these functional defects': so 'the second principle is to substitute *the external point of view of strategies and tactics* for the internal point of view of the function' (2009: 118). Finally his 'third de-centring' is of 'the object', and 'refusing to give oneself a ready-made object, be it mental illness, delinquency or sexuality', or then 'seeking to measure institutions, practices and knowledges in terms of the criteria and norms of an already given object'. Instead the issue is to grasp 'the movement by which a field of truth with objects of knowledge was constituted through these mobile technologies' (2009: 118).

All of this leads towards clearing a space where it might be possible to think 'governmentality' as a form of analysis as something that may (difficult though this is bound to be) successfully take on 'the totalizing institution of the state' via 'the extra-institutional, non-functional and non-objective generality of the analysis I have been talking about' (2009:119). [There follows a crucial and lengthy footnote in the text, giving the manuscript version of what Foucault left out on the day, perhaps due to a fatigue he referred to at the start of the lecture. Here he suggests attempting this form of analysis is not just about a method for 'passing from one level to another, the micro to the macro', but more a question of a change of 'point of view…. a way of turning round the [*support*?] of things by moving the person observing them': and thereby producing 'effects that are at least worth maintaining for as long as one can, if not holding on to them at any price'. These include grasping the 'genealogy' of relations of power by 'de-institutionalizing and de-functionalizing' them, and so perhaps avoiding 'the circularity that refers to the analysis of relations of power from one institution to another'; but also, through moving beyond the institutional and functional levels of analysis of the relations of power, beginning to understand 'the respect in which and why they are unstable', including a 'permeability to a whole series of different processes', 'mutations' in technologies of power, 'accessibility to struggles or attacks that inevitably find their theatre in the institution' (2009: 120).]

The conclusion both the lecture text and the manuscript note lead to is this. *None* of the effects as articulated by Foucault (and as he then observes in the last sentence of the note, these are both 'theoretical and practical effects') is explicable 'institutionally', let alone 'socially', or indeed by the 'state' understood as 'totalizing institution'. None of them equally is explicable through any 'passing' (in any simple or *friction-free* way) from the micro to the macro: this new mode of analysis indicates, as he says in the last paragraph of the final lecture of STP, that there is 'not a sort of break between the level of micro-power and the level of macro-power', but *how* effects translate from the former to the latter needs hard analytical work to comprehend, beginning from analyzing the state as a 'way of thinking and acting' whose history can be done 'on the basis of men's actual practice, on the basis of what they do and how they think' (2009: 358), so long, it just needs to be added, that doing and

thinking is understood not as the project of sovereign subjects but of humans within the particular 'historical *a priori*' of the time and place where they live.

I make this point at some length, because, from these passages in STP, we may then move back to the articulation of similar sentiments in *The Archaeology of Knowledge*, perhaps with more understanding of the continuity in analytics between earlier and later Foucault work – a point that Nealon, for one, has recently reasserted through a lengthy re-reading of his analytics of power and the subject (2008: 8-13; 32-53). In particular I am thinking here of what Foucault articulates most insistently in the first section of *The Archaeology* – i.e. before he enters into the discussion of 'the statement' and its position within what he would shortly thereafter call 'the order of discourse' (Foucault, 1981).

What he stresses at this outset is that we must avoid allowing back into our analytics any form of the *sovereign* subject. Here we must keep at bay that subject first as *object* of our narratives (e.g. as the prince or ruler, or the self-contained and self-validating Cartesian version of the rational self, i.e. the object which, he later observes [Foucault, 1994c: 317), philosophy likes to see as 'constitutive subject', or finally the various objects of an anthropologising that celebrates an invariant human nature constituted from universals, possibly genetic or cultural, beyond the touch of history). But just as dangerously, the dream of sovereignty pursues us into our own (self-validating and satisfying) thinking, i.e. as the 'self' as authorial and epistemological sovereign, seeing so much better than the little people out there what is happening 'to' them, and so, as the very fact of our sovereign speaking/writing declares, not 'to' us). Yet this is what we do, as soon as we allow the 'social' or 'institutional' into play as *explanatory* categories, rather than, as in the passage concerning how to do 'governmental' analytics from STP above, as analytical objects constituted as part of the forms of 'the real' that we have variously inhabited across a range of 'historical *a priori*'s' and with an interesting (though not therefore necessarily 'that special') intensity today.

One question that therefore emerges is how far the social and institutional as explanatory categories (and with them some correlative form of the epistemological sovereign subject) have been put back in play by those forms of governmentality research that have posited as their analytical categories Foucauldian 'technologies' and 'apparatuses', but without going further into how these categories come alive via the thinking and acting of humans and so actively migrate from the level of micro-power to that of macro-power. [Here the concern is how far analytics tracks the operation of technologies which then become what 'do things' to the little people or 'them', while only being explicable by epistemological sovereigns who, as 'us', are not (at least for all the time that they are speaking/writing the truth of such technologies and apparatuses) as 'they' are.

As Deleuze in his volume, *Foucault*, observes, this is not the kind of analytics that Foucault engages in, either in the Archaeology or in any of his writing or talking thereafter: instead in all those subsequent works, even the most supposedly 'power' focussed of those works, *Discipline and Punish* (Foucault, 1977), 'he always begins with a specific and finite body of words and texts, phrases and propositions. In this way he seeks to isolate their enunciative

"regularities", for however much they may differ, they are all produced in the same age' (Deleuze, 1988: 56). And it is from these statements and texts, as exemplars of what gets said or written out of the thinking and acting of humans in that particular 'same age', that he then seeks to establish the operations of forms of microphysics, whether of power, knowledge or care of the self. Nowhere is there any vast empirical hoovering up of factoids or talk/writing, for reduction via statistical or 'discourse' analysis of the factoids or talk/writing thus sucked up into texts designed under either research tactic to beat you with their truth into silence and submission (however unsuccessful such beatings prove).

On the contrary, these humble, potentially inauspicious, beginnings are the means of seeking to discover how each such microphysics has whatever effects it does upwards and outwards (with greater or lesser success down to the level of total non-effectiveness, whether for a time or perhaps for ever, but always through the hard work of human thinking and acting, from the level of the human being variously defined (and so in all manifestations a term to be used with all due circumspection), who is always born into a given 'historical *a priori*' which then shapes the particular mixes of thinking, acting and strategising that will play out across the range of human beings living in that given era and place, and thereby has effects at such 'real' levels of living as the social and the institutional. [But note that designating such levels as 'real' does not entail for a moment going back on the abjuring of allowing them any explanatory force. The social and institutional as levels of analysis or explanation remain purely for Foucault an exercise in doing magic not analysis (thus they act rather like Rorty's 'skyhooks' or perhaps as a 'magic realism', but only of the kind that all would-be critical realisms ultimately end up being).]

Instead Foucault devotes himself to analysing how those levels come into play *as* levels built up from that level of the human which (who?) is to be treated with circumspection (not least because the human being at the level that is supposedly 'individual' is never a sovereign subject or even necessarily a 'subject'). Here it is worth noting that a practice of referring to this being as the 'subject' has spread widely, if casually, but nonetheless misleadingly. So let us keep in play Foucault's refusal of any one term instead keeping in play a range of non-identical options. So while he may write a late series of lectures on *The Hermeneutics of the Subject*, he also refers to this human as the 'self' engaging in interplays of subjectivation and objectification (e.g. Foucault/Florence, 1995), or indeed in one arresting passage (Foucault, 2006: 56) as any one of the following three options: the 'individual', the 'somatic singularity' or the 'body-psyche'. This at least tells us that, when it comes to the 'thinking, acting subject', Foucault is concerned never to allow any one of these labile and frustrating characterisations of 'us' (by which he means *all* of us, including 'him', 'you' and 'me') to settle as 'who we are': and least of all that far-too-comforting and complacent nominal, 'the subject'.

More generally, what one can discern across a whole range of texts which take up the tactic noted by Deleuze of beginning from a specific body of words and texts, or reflect on what can therefore be said concerning who we therefore 'are' or 'become' as historically situated humans within a given historical *a priori*, is an insistence on beginning from the level of (i) human action, or acting, which is (ii) always a 'thinking and acting' and so (iii) also always

entails us in 'strategising' since in moving between and mutually reshaping our thinking and acting this is our constant practice: and this practice is, in any given era, born out of the practices of thinking and acting through which we learn to think and act.

It is on this basis, where thinking, acting and strategising are what we are all born with (but are not therefore 'anthropological universals' since they play out differently in each different 'historical *a priori*' and are equally, for precisely the same reason, not ever resolvable into one universal and so sovereign 'constitutive subject'. It also on this basis that he seeks to see 'thinking and acting' as what are at work in, and as, the differing historical forms of 'the state': and insofar as he succeeds, he succeeds in resisting thinking the state in its magic status as 'totalising institution'. And equally, insofar as he succeeds, he succeeds in enabling us to see, also as forms of 'thinking and acting', such other 'totalising' mega-entity institutions as the modern business enterprise: and reasonably so, insofar as many of these now comprise more people, have more wealth and resources than, and 'lord it' with apparent impunity over, many states.

This insistence on beginning from the levels of (i) acting, (ii) thinking and acting, and (iii) thinking, acting and strategising is clearly articulated across the three reflective or summative papers mentioned at the outset (Foucault, 1994a; 1994b; 1994c), and can be exemplified through just a few specific quotations. In the first, 'The Subject and Power', Foucault articulates level (i), i.e. that analysis must always begin from the surface level of *action*, as undertaken by the individual and among individuals, as of course was the case in the analysis in *The Archaeology of Knowledge* of 'the statement'; for the statement as 'event' taking place at the surface as a 'positivity' is action – and as Foucault says, staying at the surface of *statements* is the sole means to establish 'a positivity perfectly accessible to description' (Foucault, 1970/2002: 198). In the same way, the dissemination of any one statement as 'statement-thing', or of sets of statements as a 'dispersion', or indeed the constitution of sets of statements into an 'archive', is also action.

What then follows is that power as analysed through those words and texts in works subsequent to the Archaeology is also always *action*. This is how power as such is not a 'thing' or a 'possession' but always (as has often been noted) '*relational*'. But it is equally how power, as relational, is always (as has been less often noted) not a form of direction but a form of *indirection* (of which 'direction', a term so loved by those 'in charge', is only ever a temporary and unstable manifestation).

Or as Foucault, with far greater and more elegant economy, puts it: 'a relationship of power...is a mode of action that does not act directly and immediately on others. Instead it *acts upon their actions*' (1994a: 340). But if power must therefore begin *at the surface* and *relationally*, since it is action on the actions of others, it therefore further requires 'two elements that are indispensable if it is really to be a power relationship': first that both (or indeed all) parties are understood as acting subjects and second that all the openness, provisionality and lability entailed in power being *indirection* is recognised. In other words:

'that "the other" (the one over whom power is exercised) is recognized and maintained to the very end as a subject who acts; and that, faced with a relationship of power, a whole field of responses, reactions, results and possible interventions opens up' (1994a: 340)

The analysis then set out in the Preface that ends up not as a Preface (Foucault, 1994b) then indicates how the surface of action entails a necessary relation to *thought*: i.e. how without thinking there is no action for the human, even while such thinking and acting are only discursively (and non-discursively) possible within a given historical *a priori*. But then that is necessarily the case since thought itself is already not just a form of but '*the form of*' action. Or as Foucault puts it (1994b: 200-201):

Thought is 'what establishes, in a variety of possible forms, the play of true and false, and consequently constitutes the human being as a knowing subject…it is what establishes the relation with oneself and with others… . In this sense, *thought is understood as the very form of action* [emphasis added].

He then goes on to specify how thought must be thought as action as well as form of action, i.e.:

'as action insofar as it implies the play of true and false, the acceptance or refusal or rules, the relation of oneself and others. The study of forms of experience can thus proceed from an analysis of "practices"—discursive or not—as long as one qualifies that word to mean the different systems of action insofar as they are inhabited by thought as I have characterized it here'.

But how do systems of action get 'inhabited by thought' in the first instance? Here the late reflection on his work of thinking and acting that is Foucault's Maurice Florence piece brings us back to the role, as Foucault himself thought it, of 'practices as a domain of analysis' (Foucault, 1994c: 318). Here Foucault/Florence sets this out as the third of three methodological principles followed by Foucault/Foucault, in what the former characterizes as a career undertaking a series of analyses which had 'the question of the relations between the subject and truth as the guiding thread' (1994c: 317).

[The other two principles are firstly 'a systematic scepticism with respect to all anthropological universals' of the kind alluded to above, which involves a constant questioning of 'everything presented to us as having universal validity' either concerning 'human nature' or the 'categories that can be applied to the subject', or indeed 'the universals of a humanism that would put forward the rights, privileges and nature of a human being as an immediate and nontemporal truth of the subject'; such universals there may be, but we 'must interrogate in them in their historical constitution'. The second is 'to overturn the philosophical procedure of moving back toward a constitutive subject in which one is seeking an account of what any object of knowledge in general may be' (1994c: 317).]

Perhaps of greatest note is that these two are *negative* principles: warnings of the two things always to *avoid*. The only positive principle, as he then says, 'is to return toward the study of

the *concrete practices* by which the subject is constituted in the immanence of a domain of knowledge' (1994c: 317, emphasis added). Which requires, he says, being 'careful': for denying space and time to the *constitutive* subject 'does not amount to behaving as if the subject did not exist nor to setting it aside in favour of a pure objectivity'. On the contrary, this is all about how 'subject and object "form and transform" themselves in relation to and as functions of each other' (1994c: 317). And it is this forming and transforming that occurs for us humans, that constantly meets us on our way, via *practices*: which, while they are always the practices we are born into, of our particular space and time, are also always the same insofar as they are, as he finally goes on to say '"practices" understood simultaneously *as modes of acting and of thinking*' (1994c: 318, emphasis added).

The relation between what is always given, acting and thinking, and what is always historically contingent, is what the full passage containing this last characterization of practices expresses. Or as, once more, Foucault/Florence puts it, contrasting this approach with previous forms of analysis (and I here attach the French terms for the three key adjectives applied to practices, since they each entail a mutual subject-object forming and transforming that the English arguably does not fully indicate):

> 'Michel Foucault's approach is quite different. He first studies the practices – ways of doing things – that get more or less regulated (*réglées*), more or less conscious (*réfléchis*), more or less goal-oriented (*finalisées*), through which one can grasp the lineaments both of what was constituted as real for those who were attempting to conceptualize and govern it, and of the way in which those same people constituted themselves as subjects capable of knowing, analyzing and ultimately modifying the real. These "practices", understood simultaneously as modes of acting and of thinking, are what provide the key to understanding a correlative constitution of the subject and the object' (1994c: 318).

And also, one might add, these practices are what constitute us, in our relations with our selves and others alongside those between subject and object, as constantly strategising (as again Foucault had been explicitly stressing since at least *The Archaeology of Knowledge*, where the articulating of statements into 'discursive formations' requires the rule-grounded formation of 4 things: 'objects, modes of statement, concepts, thematic choices' (Foucault, 1970/2002: 42), the fourth of which is then re-named and discussed in Part ii, chapter 6 of that work as 'The Formation of Strategies'. The recognition of 'strategising' as integral to our acting/thinking is finally made clear in the first of the three reflective texts I have just been discussing, where Foucault discusses it under three aspects, the second of which perhaps demonstrates best the reciprocal uncertainty aspect of all strategising – one can never know when the 'truth' another speaks is a bluff – but all of which taken together embody strategy as three connected modes of acting and thinking. For as Foucault, in one of his most extended reflections on a term that he has used so often, observes:

> 'The word "Strategy" is employed in three ways. First to designate the means employed to attain a certain end…. Second to designate the way in which a partner in

a certain game acts with regard to what he thinks should be the action of the others and what he considers the others think to be his own…. Third to designate the procedures used …to deprive the opponent of his means of combat and to reduce him to giving up the struggle.' (1994a, 336-7)

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The above has been a first attempt at a programmatic statement of what we may need to take into consideration – given how, as well as what, Foucault wrote, and given also what he had to say on what and how he wrote – if we want, finally, to take up the possibility (or perhaps challenge) of doing analytics on Foucault's own lines. It may indeed be a challenge, particularly given the roads down which Foucauldian work, and particularly in the fields of accounting and also management, have largely chosen to go. But it remains a possibility.

That said, the rest of this paper has two objectives within this framing of an analytics. First it seeks through a close reading of *Security, Territory, Population* to clarify how far Foucault may be now seen as a historian of accounting and management *as such*. Second, it seeks to suggest how this may encourage new (more Foucauldian?) ways of understanding the operation (and as part of that the genesis) of modern accounting-management interplays across all of human thinking and acting, from the level of the self or subject or somatic singularity, to the level of the globalised corporation or the state. And here it is therefore particularly concerned to take seriously (i.e. in a bottom-up way) what Foucault has to say twice in STP concerning the state: the first time right after he has introduced the term 'governmentality' (and also that of 'governmental management') as what he is perhaps really concerned with in this series of lectures (2009: 107ff), and the second time in the final paragraph of the last lecture in the series.

The same thing that he commits himself to saying in these two passages is that we must not to start from the level of the state – as if the 'big thing' is what we must understood in itself at the level of its bigness (a form of analysis which I suggest applies just as much therefore to the globalised corporation, perhaps even more so now that George W Bush actually has gone the final mile (how can the business cliché be resisted here?) to declaring himself – and presumably all other Presidents of the USA hereafter – to be America's 'CEO').

What Foucault suggests in the first passage (2009: 109) is that we should perhaps begin by seeing that 'maybe the state is only a composite reality' and that therefore we should perhaps avoid 'overvaluation of the problem of the state', either in the famous phrase that he picks up as an echo from Nietzsche, as that 'cold monster confronting us', or more prosaically as 'a number of functions like…the development of the productive forces or the reproduction of the forces of production'.

So how might we then engage in an analytics of the state (or the mega-firm) that would not treat it from the start as 'a composite reality'? This is what he comes back to in the last paragraph of the whole series of lectures: and what he proposes is that we should simply seek to 'do the history of the state on the basis of men's actual practice, *on the basis of what they do and how they think*' (2009: 358). And to ensure that we have this clear, he then goes on to

say it again, proposing that we should be '..analyzing the state *as a way of doing things (and a way of thinking)*' (2009: 358). [Importantly the last five words are set in brackets because they are missing in the English, otherwise excellent, version of the original French rendered by Graham Burchell. Yet in any subsequent edition these words must surely be reinserted.]

For without them the whole force of what Foucault is proposing is lost: namely that the only acceptable form of analytics is one that begins from the bottom-up, suitably defined and guarded: i.e. that form of bottom-up analytics which will begin not from the 'subject' as psychological or psychologised little island, but from the individual or body-psyche who cannot help, as we all cannot help, thinking, acting and strategising, and who is then seen thereafter as combining with and combatting other such body-psyches, in all the plays of thinking, acting and strategising, but also (within the modern era, i.e. the 'historical *a priori*' within which we live) beginning to analyse the modern state, and the modern corporation both, as a way of thinking and a way of acting, as what eventuates 'on the basis of men's actual practice' –where 'men' incorporates all, male and female, with no special sovereign (epistemological, economic or political) subject lording or ladying it over the rest of us.

And as Foucault says in the very last phrases of the French version (which I attach as a footnote to show the significance he attaches to the combination of thinking *and* acting throughout this analysis: there is no kind of 'cut' (*coupure*) that we should assume, or certainly not in advance before testing to see whether things are otherwise, between the levels of micro-power (*micro-pouvoir*) and macro-power (*macro-pouvoir*).[2]

2:   Accounting as micro- and macro-power:

'What are we to understand by "security"? …The third modulation…will be governed by the following kind of questions. For example: What is the average rate of criminality for this type? How can we predict statistically the number of thefts at a given moment…in a given town…? …How much does this criminality cost society, what damage does it cause, or loss of earnings?...What is the cost of repressing these thefts? Does severe and strict repression cost more than one that is more permissive. …What therefore is the comparative cost of the theft and of its repression, and what is more worthwhile? …Th(is) third form is…typical…of the apparatus (*dispositif*) of security. …(T)he apparatus of security inserts the phenomenon in question, namely theft, within a series of probable events. Second, the reactions of power to this phenomenon are inserted in a calculation of cost. Finally, third, instead of a binary

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[2] The French passage in full is as follows (Foucault, 2004: 366): 'L'histoire de l'État doit pouvoir se faire à partir de la pratique même des hommes, à partir de ce qu'ils font et de la manière dont ils pensent. L'État comme manière de faire, l'État comme manière de penser, je crois que ce n'est past, [assurément], la seule possibilité d'analyse que l'on a quand on veut faire l'histoire de l'État, mais c'est une des possibilités qui est, je crois, suffisamment féconde – fécondité liée, dans mon esprit, au fait qu'on voit qu'il n'y a pas, entre le niveau du micro-pouvoir et le niveau du macro-pouvoir, quelque chose comme une coupure, que quand on parle de l'un on exclut de parler de l'autre'.

division between the permitted and the prohibited, one establishes an average considered as optimal on the one hand, and, on the other, a bandwidth of the acceptable that must not be exceeded.' (Foucault, 2009: 4-6)

'To say that population is a natural phenomenon that cannot be changed by decree does not mean, however, that is an inaccessible and impenetrable nature, quite the contrary. …(For) the naturalness identified in the fact of population is constantly accessible to agents and techniques of transformation, on condition that these agents and techniques are at once enlightened, reflected (*réfléchis*),analytical, calculated, and calculating.' (Foucault, 2009: 71)

'In short, the transition from an art of government to a political science, the transition in the eighteenth century from a regime dominated by structures of sovereignty to a regime dominated by techniques of government, revolves around population and consequently around the birth of political economy. I am not saying that sovereignty ceased to play a role when the art of government becomes political science. …As for discipline that is not eliminated either. …(D)iscipline was never more important or more valued than when the attempt was made to *manage* the population: *managing* the population does not mean just *managing* the collective mass of phenomena or *managing* them simply at the level of their overall results; *managing* the population means *managing* it in depth, [*managing it*] in all its fine points and [*managing its*] details. …So we should not see things as the replacement of a society of sovereignty by a society of discipline, and then of a society of discipline by a society, say, of government. In fact we have a triangle: sovereignty, discipline and *governmental management*, [*a governmental management*] which has population as its main target and apparatuses of security as its essential mechanism. (Foucault, 2009: 107-8, emphases and phrases in brackets added)

These three passages are taken from the set of thirteen lectures Michel Foucault delivered between January and April 1978 as his required annual lecture series as Professor of the History of Systems of Thought at the Collège de France. The versions I have given are derived from the versions now available in book form, and which were published initially in French as *Sécurité, Territoire, Population: Cours au Collège de France, 1977-78* (Foucault, 2004), and more recently in the generally excellent translation by Graham Burchell, as *Security, Territory, Population: Lectures at the Collège de France, 1977-78* (Foucault, 2009).[3] [However one should note that again there are minor issues of translation: the phrases in brackets in the last passage are in the original French but omitted from the English version. One argument here is that those omissions are significant, particularly if we are to understand the significance of accounting and management in the bottom-up type of analytics of power

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[3] One should note that the French text is, like the English translation, based mainly on the cassette tapes of Foucault's lectures made by attendees, supplemented, as the editors Ewald and Fontana observe, by access to the 'often highly developed written material he used to support his lectures' and now in the possession of Daniel Defert (Foucault, 2004: p. x; 2009: p. xvi). The lecture tape used here is available in the University of California, Berkeley archive of Foucault tapes at http://sunsite3.berkeley.edu/videodir/foucault/stp780201.mp3.

and knowledge relations that Foucault is developing in this text. Hence the argument here is that Foucault's original words need to be restored in full, to get the full tenor of his argument.]

The argument that now needs making, I shall suggest (and as the above passages may at least begin to hint), revolves around a fundamental change or shift in the way power was exercised that Foucault sees as taking shape from the sixteenth century on – a shift that also entailed a new relation between the exercise of power and particular forms of knowledge, in particular accounting, and those who were expert agents (i.e. calculated *and* calculating) in the exercise of such forms of knowledge. More specifically Foucault lays out, particularly across the first four lectures of his series, an analytics of the new exercise of power which gets embodied in the new 'apparatus (*dispositif*) of security' referred to in the first passage – a passage that comes from the very start of Lecture 1, as Foucault sets out the first major theme he wishes to address in the year's lecture cycle.

First, as that passage then shows, this apparatus/*dispositif* operates through generating numbers of particular occurrences (e.g. theft) across a given totality of people (a totality that therefore becomes nameable, for Foucault, and historically, as a 'population') and then subjecting the numbers to some form of cost-benefit analysis. In both aspects of this activity, reflective and calculating agents as well as techniques are integral, and what their practice generates are continuously compilable and compiled sets of statistics and of course *accounts*. For there is no way to undertake the types and range of cost-benefit analyses which he designates as central to the exercise of this new form of power without having such agents and techniques, i.e. forms of naming, counting and accounting.

[I leave to one side here, for now, precisely when and where the exercise of this kind of power, integrating the processing of statistics and accounting in a continual apparatus of 'security', successfully gets exercised across a given 'territory' (real or virtual). I equally leave aside just when and where 'populations' get constituted in the form of totalities of people seen as *uniform* (or sufficiently 'uni-form') in terms of being measurable, all and singly, *together*, so that effective 'statistics' and 'cost-benefit calculations' can successfully be undertaken. I do so because Foucault himself signals that his analysis in STP is not primarily concerned with the moment or era when these practices became fully formed and executed in particular arenas of power, but instead is focussed on the (prior) emergence of discourses articulating the possibility of such apparatuses of security, and thinking in terms of states being made up of populations of thinking and acting subjects who have to be acknowledged in terms of their thinking, acting and active 'desiring'. As he puts it at the outset of the series of lectures he delivered at the College de France in the following year, now published (in the English version) as *The Birth of Biopolitics*, reflecting on what he had initiated in STP and proposed to continue in the new lectures (Foucault, 2008: 2):

> I have not studied and do not want to study the development of real governmental practice… . I wanted to study the …reasoned way of governing best and, at the same time, reflections on the best possible way of governing. In a sense I wanted to study

government's consciousness of itself….. to grasp the way in which this practice that consists in governing was conceptualised both within and outside government.]

Finally, there is the third of these three passages, which comes from what is perhaps the most problematic, because it is the most famous or well-known, lecture of these whole two lecture series, Lecture 4 of STP, delivered on 1 February, 1978. The passage is in itself arguably the most stunning demonstration of just how central the construct 'management' (or in the French *gestion*) was to Foucault's new analytics of power in general, and not just to the aspect of this analytics which was concerned with the apparatus/*dispositif* of security.

There are I therefore suggest, emanating from these passages, a re-thinking of what Foucault is thinking and doing or (en)acting (in his writing and speaking) and so a potential innovative thinking forward beyond what I believe may legitimately be considered as the cul-de-sacs of the social and institutional (or magical/skyhook) levels of analysis. First they may help us to see how far Foucault is undertaking an analytics of the power of accounting and management as such: these are terms he names and analyses insistently in STP, with a particular focus on how they come together in a new form of what he names twice as 'governmental management' which he sees as the new and distinguishing form of exercising knowledge-based power, specifically to bring alive the great governmental entity of the modern era, the state , but in an analysis which applies just as much to that other great entity exhibiting and circulating governmental management, the modern business enterprise.

Second we may now more clearly see how Foucault consistently, in a principled way, sees this new exercise of knowledge based power taking place as a bottom-up process in which the exercise of macro-power is a direct product of the exercise of micro-powers, but in which equally the exercise of these micro-powers begins within the historically situated body-psyche/individual/subject, and only *thence* proceeds to the level of our interaction as selves with others, in which we and they both act and counter-act, something we can all do only through thinking and acting, and not least thinking of what the other may do in thinking and acting for or against us (and so strategizing). This therefore entails beginning the analytics of power from what goes on within the self. But that cannot be an analytics of the self as pure psychologised individual who is therefore seen as 'constitutive subject'. For the thinking that goes on within the self does not begin ex nihilo; instead what each of us engages in as a thinking human subject is always only possible within the given system of thought (and of action) into which we are individually and collectively born.

Between them, these two re-readings of Foucault's overall oeuvre can enable us to bring to life a dormant seed for a general innovative re-thinking of accounting and management. We may see, as we come to recognise his detailed naming of accounting and management as integral to modern governmental modes of power, a wider framing of the modern emergence of accounting as significant, beyond a connection purely to 'business' and/or attenuated ideas of 'the economic'.

3.   **An implication of reading Foucault as Analyst of Accounting and Management as Such**

One implication that follows from this re-thinking of what constitutes 'governmentality', and how it cannot be analysed from the social and institutional levels as such, is that this throws into question not only the governmentality literatures but virtually all the work within accounting and management that has claimed to work from Foucault or drawing significantly on his ideas. I want to give just one example of that by reviewing how little analytical recognition there was of how Foucault deployed accounting and management as significant explanatory terms in his work in the first two decades of research that drew on Foucault after the publication in English of *Discipline and Punish* in 1977. The text I have in mind is the 'Foucault and Management' volume edited by Starkey and McKinlay which followed in a tradition of such works connecting his ideas to this or that disciplinary field.

But the particular significance of the 'and Management' volume is that we can now see how important an explanatory or descriptive term this was for Foucault particularly concerning the exercise of modern power. And yet none of the the interpretations and uses made of his work in the papers collected in that volume recognises that these are terms that Foucault made his own. And indeed there is little work since then that goes far to repair what we may now need to see as a systematic and serious misunderstanding of what he is saying.

Instead the default assumption in this Foucault and management (and accounting) writing was (and arguably is) that Foucault talked always of other constructs which then became variously applicable to the accounting and management fields only through the intervention of those already working and researching in those fields. Among the constructs invoked (both then and since) are, for instance: 'power-knowledge', 'discipline', 'governmentality', 'biopower', 'panopticism', 'ethics', 'technologies of the (care of the) self' and 'parrhesia'. And nowhere is this clearer than in this classic text summarising the first wave of Foucault studies in management, McKinlay and Starkey's *Foucault, Management and Organization Theory: From Panopticon to technologies of the self* (1998). In every chapter you will find one or more of these constructs being invoked. But no one remarks in any way on Foucault as having named either management or accounting as key analytical categories or terms in his work.

One may first observe this absence through reviewing the summary in the book's Introduction of the individual contributions. First they are seen, revealingly, as attempting 'to apply Foucauldian categories and procedures to throw fresh light on the history of the factory, management and the modern corporation' (1998: 3). The summary of the first set of chapters (by Burrell, Clegg, and Jackson & Carter) presents them as drawing on such categories as the Panopticon, disciplinary practices/power, and dressage (1998: 2-6) to set out how using Foucault can advance Organization Theory. The second more historically focussed set (by Savage, Hoskin, McKinlay & Starkey, and Hopper & Macintosh) are presented as drawing on similar categories, but also taking their analyses and explanatory terminologies from Foucault's naming in *Discipline and Punish* of discipline as entailing 'hierarchical surveillance', 'normalizing judgement' and 'examination' (Foucault, 1977: 170ff), and then proceeding to show how technologies of norming, standardising and accounting came together to implement disciplinary forms of management accounting, and management and

labour control (1998: 6-9). The third more presentist set (by Deetz, McKinlay & Taylor, Townley, and Findlay & Newton) are presented as showing, discursively as well as via practices, the ways in which individuals (and groups) in modern managerial work settings become 'knowable, calculable and comparable' (1998: 10-12), e.g. through HRM systems, under regimes of sovereign as well as disciplinary power, and through becoming self-disciplining and so constituting modes both of mutual control and self-actualizing. Finally, the editors offer an Afterword, reflecting on the themes in Foucault's late works, to suggest that our constitution as human subjects, born within our given historical milieu but proceeding actively via processes of subjectivation and objectivation (see Foucault, 1994c: 315-319), entails a tension between discipline and desire.

A full analysis would follow the procedure followed in each chapter in detail; however it would not gainsay the characterisation above. All of the contributions see Foucault as having to be brought from elsewhere to management. There is no moment where Foucault becomes seen as a historian or theorist of *management as such*. There is, indeed, just one passage in one contribution where Foucault is quoted using the term (Jackson & Carter, 1998: 54). Here Foucault is refusing to reduce the problem of power to economistic explanations, and seeing the prison as like the permanent military garrison and the Jesuit boarding schools and the first large-scale workshops all of which appeared in the eighteenth century. He sees this as 'a whole technique of human dressage by location, confinement, surveillance, the perpetual supervision of behaviour and tasks, in short a whole technique of "management" of which the prison was merely one manifestation' (Foucault, 1984b: 105). Yet Jackson & Carter, perhaps because their focus and title is 'Labour as Dressage', follow up with an analysis of the naming by Foucault of dressage, not his naming of management.

Perhaps the final irony is that one contributor (Hoskin, 1998: 93) even takes a passage where Foucault is talking about how statistics becomes from the eighteenth century necessary to the government of the state, enabling its strengths and the strength of other states to be known, and proposes that if one just substitutes 'accounting' for 'statistics', 'management' for 'government' and 'the firm' for 'the state', then Foucault is demonstrably 'one of us', talking our language.[4]

But now we find that Foucault was one of us before 'we' even knew 'we' existed. Perhaps the most dramatic single passage is one discussed above, but to which it is perhaps valuable to return, just to underline how different is the text as set out above in demonstrating the ubiquity of 'managing' or *gestion* as a term to which Foucault has recourse in STP, when compared to what is said in the original and much condensed version of the STP material

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[4] The same applies with a more recent critical compilation work from within the accounting research field, *Accounting, Organizations and Institutions* (Chapman, Cooper & Miller, 2009). One difference in this more recent work is that although many of the contributors drew extensively in previous decades on Foucault's work in precisely the ways just indicated, by now they had moved on, so Foucault as such can be read as already having reverted towards dormancy. In a neat aside, one paper refers tellingly to his power/knowledge construct having first penetrated research discourse in the early 1980s and thereafter having influenced 'social and organisational studies of accounting for the rest of the 1980s and much of the 1990s' (Robson & Young, 2009,:351). But nowhere in the text is there any sense that he might be as or more directly engaged in thinking accounting than the local inhabitants of the critical domain.

published in English, which was the 'Governmentality' article by Foucault, which was initially published in English as a stand-alone piece – first in the small circulation journal I & C in 1979 and then in the very large circulation book *The Foucault Effect* (Burchell, Gordon & Miller, 1991: 87-104).

The stand-alone piece is in fact a version of lecture 4 in STP. But what is striking from a close reading of both texts is how much, and how significantly, the new English translation, and the French version on which it is based, differ from Version One. And this is significant since of course the initial understandings of Foucault on 'governmentality' were almost all predicated on the close readings made by serious and careful scholars of what we can now see is an inaccurate and inadequate text, at precisely the points where it needed to be accurate in order not to lead such serious readers astray.

In that respect, the version presented above, as product of a close reading taking into account both French and English written versions, and the tape recording of Foucault's live delivery of the lecture, carry a special burden, not so much of proof, as of revelation of what was said, at the surface (which of course is precisely the injunction for good reading that Foucault urges in *The Archaeology of Knowledge*.[5] For purposes of clarification, in what follows the additions to the English version of STP are given in square brackets and the italicising is mine.]

The passage I particularly pay attention to here is, as noted above, located towards the end of the fourth lecture in the series, given on 1 February, 1978, and then published separately as the standalone piece 'Governmentality'. Here Foucault has been building the argument that there is a major transformation in the mode of government and the object of government (the new construct of 'population') that takes shape across the discourses on government that he chooses to present to us from the sixteenth to eighteenth centuries.

In brief he sees an end to old modes of sovereignty exercising rule based on the exercise of law over docile subjects, and a passing on from the high water mark of religious forms of the exercise of 'pastoral power' in an extension of the metaphor of the shepherd caring for his flock. He also sees a move beyond an ancestral form of 'economic' power as exercised by the head of a household over his family and servants through the proper conserving and allocating of its resources – a process to which, incidentally, he applies, repeatedly, the term management (or in the French, *gestion*).

In an exemplary demonstration that what he has to say goes beyond what we have said, and that he therefore talks our language better than us, he then analyses how a new conjunction between accounting and management (*gestion*) gets developed, at least in these discourses on government, across the 18th century as the means is sought to enabling a new kind of 'management', beyond the field of operations where management was previously to be

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[5] One should note that the French text is, like the English translation, based mainly on cassette tapes of Foucault's lectures made by attendees, supplemented, as the editors François Ewald and Alessandro Fontana observe, by access to the 'often highly developed written material he used to support his lectures' and now in the possession of Daniel Defert (Foucault, 2004: p. x; 2009: p. xvi). The lecture tape used here is available on the Internet at http://sunsite3.berkeley.edu/videodir/foucault/stp780201.mp3.

found: namely in that field just indicated, that of the home or in the Greek, *oikos*: that field where the Father or Master oversaw the allocating (or in Greek, *nomos*) of resources in what was the original and ancestral form of *oiko-nomic* activity.

What then takes shape, so Foucault argues, is a new kind of exercise of power where this *oiko-nomic* mode of commanding and coordinating activity gets joined together with the two other ancestral forms of exercising power, the pastoral power of the shepherd as developed in the Latin Christian pastorate, and the sovereign power exercised by the ruler as King, Emperor or Prince. What has to be solved (and finally the peroration near the end of the lecture claims was solved) is the extension (Foucault, 2009: 94) of this 'government of the family, which is called precisely "economy"' to the level of the state: what is at stake is

> 'the question of how to introduce economy – that is to say the proper way of **managing** individuals, goods and wealth, like the **management** of a family by a father who knows.... how to make his family's fortunes prosper… – how to introduce this meticulous attention… between the father and his family into the **general management** (*gestion génerale*) of the state' (Foucault, 2009: 94-5, emphasis added)

Finally Foucault sums up what he sees as crystallising in the late eighteenth century, in the form of a new political economy, which is also a triangular coming together of the three old and distinct modes of exercising power: the sovereign, the pastoral (which had during the seventeenth century transmuted into the disciplining of individuals and groups, particularly in institutional settings), and the 'oikonomic'. It is at this point that he insistently (ten times, as we shall see) names management as the construct which now comes into play *across* the spaces of power, not just within the sphere of the household.

And so to the passage itself:

> In short, the transition from an art of government to a political science, the transition in the eighteenth century from a regime dominated by structures of sovereignty to a regime dominated by techniques of government, revolves around population and consequently around the birth of political economy. I am not saying that sovereignty ceased to play a role when the art of government becomes political science. …As for discipline that is not eliminated either. …(D)iscipline was never more important or more valued than when the attempt was made to *manage* the population: *managing* the population does not mean just *managing* the collective mass of phenomena or *managing* them simply at the level of their overall results; *managing* the population means *managing* it in depth, [*managing* it] in all its fine points and [*managing* its] details. …So we should not see things as the replacement of a society of sovereignty by a society of discipline, and then of a society of discipline by a society, say, of government. In fact we have a triangle: sovereignty, discipline and *governmental management*, [*a governmental management*] which has population as its main target and apparatuses of security as its essential mechanism. (Foucault, 2009: 107-8,

emphases and phrases in brackets added to the English version of Burchell from the French original)

The two things that I observe from the passage are, first, the insistence across this short passage in the use of the terms 'management', 'manage' and 'managing' (in the French consistently either '*gestion*' or '*gérer*'). But second this insistent naming of management is applied not just to the category of exercising discipline, but also to the whole new principle of governing the state. Management is thus there in the micro-level of disciplining bodies or persons or the institutional space and time they inhabit, but also across the whole new macro-entity, the state that is concerned with the coordination and welfare of the new construct, the population. Thus both 'discipline' and what he will, within less than a paragraph, fatefully name for the first time in these lectures as 'governmentality' (2007: 108) are named as having at their heart, or as their principles of operation', management/*gestion*.[6]

Perhaps the reading of this 'new' Foucault writing can now be seen as delineating a precisely analogous development to that traced by Chandler in *The Visible Hand* (1977) as the invention or genesis of modern business enterprise and management, but one that takes place a century earlier (and if in the realm of discourse rather than political practice).[7] For what he describes, particularly across the first three lectures of STP, preceding that of 1st February, is the taking shape as a similar staff-function based approach to the structuring of the coordination of the state, enacted via a management which draws continuously on accounting and statistics, and also upon experts versed in these field. It is the bringing together of such micro-changes and practices that enables the coordination of the activity of the state, and what he also names as the 'management' of the new construct of 'population' – a management which is necessary since the 'population' is made up not of passive subjects of the old-style imperious sovereign but of active citizens, who act moreover on a principle of desire which must therefore be actively shaped and, as he says, *managed* rather than being prevented or suppressed. Or as he puts it (2009: 72-3);

> So you can see that a completely different technique is emerging that is not getting
> subjects to obey the sovereign's will, but having a hold on things that seem far

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[6] It is hard for those who have grown up alongside the single lecture published in 1979 and 1991 and so known it as being concerned centrally with the construct named in its title as Governmentality to understand that Foucault never employs the term in the lectures as delivered until after this significant passage. Equally it is perhaps worth noting that a reading of the passage just quoted as translated in the 1979 and 1991 versions will not reveal in any significant the insistence of Foucault's naming of management here. Instead of the 10 namings presented here, there are only three, and all relate to the exercise of discipline. Most significantly of all, the 'triangle' that concludes with 'governmental management' (twice) is rendered as a triangle made up of simply of 'sovereignty—discipline—government'. So it is not surprising that this particular seed has lain so dormant for so long, and that 'governmentality' instead has become the analytical term of choice.

[7] This distinction between the study he has made of discourses of government and a study of governmental practice is one that Foucault himself makes at the start of the lectures he gave at the College de France in the following year, now published under the title *The Birth of Biopolitics* (Foucault, 2008). As he puts it: 'I have not studied and do not want to study *the development of real governmental practice*… . I wanted to study the …*reasoned way* of governing best and, at the same time, reflection on the best possible way of governing. …to grasp *the way in which this practice* that consists in governing *was conceptualised* both within and outside government.' (2008: 2)

removed from the population, but which, through calculation, analysis and reflection, one knows can really have an effect on it. …. (Foucault, 2009: 72)

And one can act on the population in this far removed way precisely because:

> '…according to the first theorists of population in the eighteenth century, there is at least one invariant that means that the population taken as a whole has one and only one mainspring of action. This is desire. …Every individual acts out of desire. One can do nothing against desire. …However—and it is here that this naturalness of desire thus marks the population and becomes accessible to governmental techniques—….this desire is such that….on condition that it is given free play, all things considered and within a certain limit…., it will produce the general interest of the population. …The production of the collective interest through the play of desire is what distinguishes both the naturalness of population and the possible artificiality of the means one adopts to **manage** it'. (Foucault, 2009: 72-3, emphasis added)

Foucault is quite clear that this is a new form and power of management/*gestion*. For

> 'with this idea of a **management** of populations on the basis of the naturalness of their desire….we have something that is completely the opposite of the old ethical-juridical conception of government and the exercise of sovereignty. …The sovereign is the person who can say no to any individual's desire, the problem being how to legitimise this "no"…. [Instead] the problem of those who govern…is how they can say yes; it is how to say yes to this desire.'

And he has explained just previously how at the micro-level this management of the population and its 'natural' desires is to be effected. It requires the reflective and reflexive managing activity of those who are proficient at tracking the regularities of desire (Foucault, 2009: 71).

> 'To say that population is a natural phenomenon that cannot be changed by decree does not mean, however, that is an inaccessible and impenetrable nature, quite the contrary. …(For) the naturalness identified in the fact of population is constantly accessible to agents and techniques of transformation, on condition that these agents and techniques are at once enlightened, reflected (*réfléchis*),analytical, calculated, and calculating'.

And it is precisely these new calculating, analytical agents who will be the means to the exercise of power on the population in line with their desires, through that mix of 'calculation, analysis and reflection' that was mentioned in the very first of the quotes above.

In this respect, we should perhaps close by reflecting once more on the specific virtue and value of the micro-roles played by accounting, once it comes into a systematic relation with the collection of statistics. As noted above, the significance of accounting is the verhy first

point that he makes, at the outset of the very first lecture in STP, as he sets out to explicate what is meant by another of his well-known constructs involved in the exercise of modern governmental (or as we may now see it, *managerial*) power, the 'apparatus (in French *dispositif*) of security' (2009: 6).

For this new apparatus, he explains, works through addressing a new mode of questioning, which entails the asking of 'the following kind of questions' (2009: 4), all of which then prove to entail the kind of counting of events (e.g. crime events) that enables the naming of new constructs (in this instance 'criminality') and *then* beginning to engage in a calculative evaluation of options for dealing with the construct, based on establishing the costs and benefits of such options. As he puts it, the questions to be asked are as follows:

> 'What is the average rate of criminality for this type? How can we predict statistically the number of thefts at a given moment…in a given town…? …How much does this criminality cost society, what damage does it cause, or loss of earnings?...What is the cost of repressing these thefts? Does severe and strict repression cost more than one that is more permissive. …What therefore is the comparative cost of the theft and of its repression, and what is more worthwhile?' (2009: 4-5)

In this way one establishes a first version of that wonderfully ambiguous modern construct, the 'norm' – that term which expresses simultaneously the *quantitative* sense of an average or mean in a distribution and the *qualitative* sense of a standard of goodness or excellence to which one should aspire. Or in his words:

> 'The general question basically will be how to keep a type of criminality…within socially and economically acceptable limits and around an average that will be considered optimal for a given social functioning.' (2009: 5)

This whole approach to a management grounded in accounting as the set of micro-practices enabling 'governmental management' may therefore lead us to entertain the possibility of framing our understandings of the modern emergence of accounting and management and their unprecedented range and power of interplays in relation not just to the frame of business and economics, as the Chandler analysis has tended to do, but to the emergence of the exercise of power via new micro-practices simultaneously in state and in business settings.

4.   Conclusion, or towards further steps beyond….

Finally, one might venture to add too, that this also opens the possibility, even more strongly, of not remaining within the restrictive categories for understanding management and accounting's modern interplays invoked to define research into accounting and management in the past three decades. I think here not just of the categories that those writing from an old Foucauldian perspective might be expected to excoriate, those of neo-classical or positivist economics, or the forms of naïve positivism, psychologism or sociologism more generally. I

think equally of those categories used to explain accounting by those writing from within the old Foucauldian and other less naïve but sociologically derived modes of analysis, insofar as they too have assumed that the analytic categories for critical understanding of accounting and management have to come from *beyond* the knowledge fields of accounting and management to make sense of how they operate and articulate their truth-statements.

But that is perhaps a cul-de-sac for another day…. In the meantime, one might just want to make the more focussed observation that once seen in this way, then at a general level, Foucault's late work may offer, in conjunction with an appropriate reading of *The Archaeology of Knowledge* and what it opened up, a path to a less flat and repetitive set of ways of thinking across the human sciences generally, but again beginning from within the fields of accounting and management.

For the wider observation that can emerge from the new reading and re-reading of his late work is that Foucault does not only prove to have been speaking directly of accounting and management and stressing the importance of the analytical, reflective, and calculating human subjects who coordinate and administer them.

It also becomes clear that his more general form of analysis is moving in a consistent new direction where he is concerned to move from the level of thinking within the subject (as what takes place as unavoidable human activity yet which is intimately related to what then we undertake as 'action', as in the example of a caring for self) to the interplay between thinking and acting subjects, to the more macro-levels of the engagement in power, knowledge and truth games. This, it begins to become clear, is a consistent bottom-up form of analysis, not only applicable to the field of governmental management and the uses of accounting plus statistics, but in principle across all forms of human acting and thinking, and all modes of seeking to think reflectively and analytically about those forms, in their specific historical eras of human 'being'….

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