ELSEVIER

CrossMark

Accounting and the management of power: Napoleon's occupation of the commune of Ferrara (1796–1799)

Laura Maran[a], Enrico Bracci[b], Warwick Funnell[c,*]

[a] *RMIT University, School of Accounting, Australia*
[b] *University of Ferrara, Department of Economics and Management, Italy*
[c] *Kent Business School, United Kingdom*

ARTICLE INFO

ABSTRACT

This study, which is informed by Foucault's concept of governmentality, identifies the systematic ties between political discourse, forms of rationality and technologies of government during the first period that Napoleon governed Ferrara in northern Italy (1796–99). The study identifies a decoupling between 'political discourses, rhetoric and language' and the use of 'technologies of government'. The results enhance understanding of the translation of politics and power into a set of administrative tasks and calculative practices to secure power in modern public sector settings today. In the neo-liberal prescriptions for the modern State which demand a much diminished role and presence for the government in the lives of its citizens, societies, organizations and their management are tending to be more and more concerned with surveillance made operable through power.

1. Introduction

Napoleon's rise to power in Europe in the late 18th century signalled the move from the *Ancien Régime* to the modern State, a time when public administration rose to an unprecedented prominence in government discourses and practices (Peters, 2008). The role of the Napoleonic government and its structures centred around a modified relationship between the State and its citizens, where the State, legitimized through a social contract with its citizens, becomes the overarching source of power instead of social elites or the Church (Foucault, 1991; Lyons, 1994; Riall, 2008). The result was invasive hierarchical systems of accounting and control by the State (Poddighe & Coronella, 2009; Torres, 2004; Guyomarch, 1999; Rutgers, 1997). These basic principles of the Napoleonic vision for governmental administrative practices and structures are still recognised as the basis of contemporary public administration (Ongaro, 2008; Ongaro & Vallotti, 2008; Rouban, 2008; Spanou, 2008).

This study engages with a range of calls to expand understandings of the historical importance of the modern State in shaping Western societies (Barkey & Parikh, 1991) and to give a greater presence in the literature to municipal, that is local, government in non-Anglophone countries (see Wanna, 2005). Of particular relevance to the present paper there are few studies of the history of the management and organization of the Italian State prior to the 19th century written in the English language (see Lusiani & Zan, 2011; Maielli, 2007; Pozzi, 2012; Rippin & Fleming, 2006; Sargiacomo, 2008; Bracci et al., 2010). Platonova (2009, 438) suggests that there are many aspects of accounting history which deserve "to be more deeply investigated, especially in the public sector", with the need to highlight further that "accounting, besides being perceived as a

technical practice, is also a social practice, with implications for organizational and social functioning" (Sargiacomo & Gomes, 2011, 253; see also Miller, Hopper, & Laughlin, 1999; Napier, 2006; Burchell, Clubb, & Hopwood, 1958; Vollmer, 2003; Carnegie, 2014). In response, this study adopts the Foucauldian theoretical framework of 'governmentality' (see Lai, Leoni, & Stacchezzini, 2012) and the conceptualization of the State[1] and government as developed by Miller and Rose (1990) and Rose and Miller (1992) to analyse the practices of the State by unmasking the thoughts and actions underlying attempts to know, govern and control populations. This study sees the State as a way "in which the problem of government is discursively codified... and a way in which certain technologies of government are given a temporary institutional durability and brought into particular kinds of relations with one another" (Rose & Miller, 1992, 177). Essential to this is an understanding of the relationship between the discourses of the State and their operationalization through the technologies of government. The study applies the concept of power relationships (Foucault, 1982) to a context in which different levels of government are introduced, thereby mediating the original relationship between the State and its citizens. The Napoleonic innovations which are reflected in the modern State confirm that we continue to live in a 'history of the present' founded on the archaeology of the past (Foucault, 1972).

The principal contribution of this study is the identification of the nature of the relationships between rationalities or programmes of government and the technologies of government used to implement Napoleonic programmes between 1796 and 1799 during the first Napoleonic occupation of the Commune of Ferrara in Northern Italy, one of the most important strategic areas of the apostolic legation of the Papal State (Sani, 2001). It is during this first period of occupation that the programmes and technologies of government introduced by the occupiers are especially pronounced and discernable. It was the time when Napoleon introduced his main government reforms as he sought to move government in the areas conquered from an absolute feudal monarchy, in this case the Papal State, to a modern State where power was meant to be linked to the management of 'free' individuals requiring new techniques to regulate behaviours and actions of society as a whole (McKinlay & Pezet, 2010). Drawing on Foucault (1997) and Rose (1999) the concept of governmentality is primarily applied to individual freedom and to the problematics of government. According to McKinlay (2006, 88), the "Enlightenment which discovered the liberties also invented the disciplines.... The interplay of discipline and liberty lies at the heart of our institutions". Despite being the touchstone and foundation of liberal politics, freedom is also interpreted by Rose (1999, 73) as a space of "well-regulated liberty" which underpins the conception of "how we should be ruled, how our practices of everyday life should be organized, how we should understand ourselves and our predicaments" (Rose, 1999, 61).

In the 18th century, the idea of individual freedom promoted by the Enlightenment philosophers, notably Rousseau, Voltaire, Montesquieu and Locke, was meant to be the guiding principle of the French Revolution (O'Leary, 2006). The French Revolution was to put an end to traditional monarchic power, providing in a very turbulent social context the opportunity to experiment (Malsh & Gendron, 2013) with ways to establish new relationships between the State and citizens. Immediately after the French Revolution the ways in which individuals and society would be controlled were neither clear nor agreed. France entered a prolonged and menacing period of political uncertainty and experimentation in which the freedom of the individual, the very impetus for the Revolution, was betrayed. The demise of absolutism had created an unprecedented set of challenges for governing a nation and the opportunity for rival forms of government to assert their dominance, whatever the cost to others. Napoleon represented a new institutional order which involved a high degree of experimentation and unpredictability, where institutions, including the State, were undermined or strengthened through improvisation and pragmatism instead of adherence to a fixed or linear path (see Malsh & Gendron, 2013). The expectation was that after this period of unprecedented turbulence that all impediments and threats to liberty and equality would have been removed.

In Northern Italy the early period of French occupation was the time of greatest change and challenge for the French, a period of conflict and unrelenting uncertainty (Sani, 2001). Accordingly, in the early stages of conquest it was crucial to gain control and stability as quickly as possible and, hence, the urgency and determination with which Napoleon introduced his reforms. For the historian the early periods of great change and duress, such as that experienced by Northern Italy in the late 18th century, provide the opportunity to more clearly identify the confronting nature, methods and motivations of these changes which were in stark contrast to the government that they replaced (Roveri, 1981; Tulard, 1987; Sani, 2001). During the remaining brief and very turbulent period of Napoleonic rule in Europe (1799–1814), which is not the concern of this paper, Napoleon's most pressing concern was the prosecution of war rather than administrative reform.

The other significant contribution of this study is broadening the application of the Foucauldian perspective on accounting history to different eras and locations and, thereby, recognize the need to redress criticisms of the limited or 'niche' impact of Foucauldian insights (McKinlay, 2006). Macintosh (2009), in an incisive critique of accounting history research, has encouraged accounting researchers to adopt "genealogical, effective history" using insights from Foucault, and others, as a means to expose and challenge the accepted, to "mobilize critiques". McKinlay (2006) argues that despite the theoretical openness of business historians, their attention remains focused on *Discipline and Punish* (1977) and their questions mainly revolve around the 'why' of power. In contrast, the present study is concerned with the 'how' of Napoleonic power and its translation through the micro-architecture of administrative practices, thereby extending the analysis of the technologies of government to both accounting systems and task allocation. Accordingly, emphasis is given to language and practices: "the basic infrastructure of a specific deployment of power/knowledge" (McKinlay, 2006, 88).

---

[1] Following Foucault (1991) and Rose and Miller (1992, 174), the analysis re-locates 'the State' within an investigation of the problematics of government.