

'L'État c'est moi' ... ou quoi? On the interrelations of accounting, managing and governing in the French 'administrative monarchy': revisiting the Colbert (1661–1683) and Paris brothers (1712–1726) episodes
Hoskin, Keith; Macve, Richard

DOI:
[10.1080/21552851.2016.1236530](https://doi.org/10.1080/21552851.2016.1236530)

Document Version
Peer reviewed version

Citation for published version (Harvard):
Hoskin, K & Macve, R 2016, 'L'État c'est moi' ... ou quoi? On the interrelations of accounting, managing and governing in the French 'administrative monarchy': revisiting the Colbert (1661–1683) and Paris brothers (1712–1726) episodes', *Accounting History Review*, vol. 26, no. 3, pp. 219 - 257.
<https://doi.org/10.1080/21552851.2016.1236530>

[Link to publication on Research at Birmingham portal](#)

Publisher Rights Statement:

Checked for eligibility: 18/11/2016
"This is an Accepted Manuscript of an article published by Taylor & Francis in *Accounting History Review* on 31/10/2016, available online:
<http://www.tandfonline.com/doi/full/10.1080/21552851.2016.1236530>

General rights

Unless a licence is specified above, all rights (including copyright and moral rights) in this document are retained by the authors and/or the copyright holders. The express permission of the copyright holder must be obtained for any use of this material other than for purposes permitted by law.

- Users may freely distribute the URL that is used to identify this publication.
- Users may download and/or print one copy of the publication from the University of Birmingham research portal for the purpose of private study or non-commercial research.
- User may use extracts from the document in line with the concept of 'fair dealing' under the Copyright, Designs and Patents Act 1988 (?)
- Users may not further distribute the material nor use it for the purposes of commercial gain.

Where a licence is displayed above, please note the terms and conditions of the licence govern your use of this document.

When citing, please reference the published version.

Take down policy

While the University of Birmingham exercises care and attention in making items available there are rare occasions when an item has been uploaded in error or has been deemed to be commercially or otherwise sensitive.

If you believe that this is the case for this document, please contact UBIRA@lists.bham.ac.uk providing details and we will remove access to the work immediately and investigate.

Download date: 07. May. 2024

‘L’État c’est moi’....ou quoi? On the interrelations of accounting, managing and governing in the French ‘administrative monarchy’: revisiting the Colbert (1661-1683) and Paris brothers (1712-1726) episodes.

Keith Hoskin*and Richard Macve**

(*University of Birmingham: **London School of Economics)

* Corresponding author: Birmingham Business School, Birmingham University, B15 2TY, UK

Email: K.Hoskin@bham.ac.uk

Received: 24 March 2016

Accepted: 08 September 2016

‘L’État c’est moi’...ou quoi? On the interrelations of accounting, managing and governing in the French ‘administrative monarchy’: revisiting the Colbert (1661-1683) and Paris brothers (1712-1726) episodes.

Abstract

We explore the genesis of the modern power of management and accounting, reviewing two historical episodes that have been claimed to embody aspects of this modernity. For our analysis, we distinguish two aspects of double-entry bookkeeping (DEB): first, the basic bookkeeping technique of cross-referencing and analysing doubled entries (Sangster 2016), and second ‘the full logic’ of a closed system tracking an entity’s income and expense, assets and liabilities, and ‘capital’ (Mattessich 2000). Our first episode is Jean-Baptiste Colbert’s ‘governing by inquiry’ (1661-1683), understood as a ‘managing’ of the French ‘administrative state’ under Louis XIV, where we see DEB’s use as limited to the first technique, undertaken for a forensic auditing of tax revenues to control and amend bad conduct. Second is the episode (1712-1726) of a banking family, the Paris brothers, where DEB is again first deployed similarly, for auditing and control of tax farmer practice, but then proposed as more general means of managing/governing the state. We review the interpretations of the first of these episodes made by Miller (1990) and Soll (2009, 2014), and that of Lemarchand (1999) concerning the second. We draw on Foucault’s analysis of today’s forms of governing as a ‘governmental management’ (2007, 107-108), which was blocked in the era of the administrative state, and explain this blockage as a result of principal-agent structures being used to govern the state. In this light, we see Miller as over-interpreting the closeness of Colbert’s ‘governing by inquiry’ to modern ‘governmentality’, and Soll as over-interpreting modern forms of management and accounting as operative in the governing approach of Colbert as ‘Information Master’. We also re-analyse the *effective* reach of the ambitions of the Paris brothers, as set out by Lemarchand, for the deployment of DEB. We then draw on Foucault’s (2001) and Panofsky’s (1957) analyses of ‘inquiry’ as a ‘form of truth’ which began as a new twelfth-century way of thinking, and trace this to Abelard’s development of ‘*inquisitio*’ as a new ‘critical reading’ (cf. Hoskin and Macve 1986). We characterise its *modus operandi* as a ‘graphocentric synopticism’, graphocentric since all ‘*data*’ are translated into a gridded, cross-referenced über-text, which is then readable synoptically, all-in-one, from an immobile synthesising position. Foucault (2001) suggests that ‘inquiry’ gives way as mode of truth to ‘examination’ around 1800, and we link the genesis of governmental management to this shift and to the consequent articulation of a ‘panopticism’ which is multiply semiotic and so ‘grammatocentric’.

Keywords: Colbert; Paris brothers; double-entry bookkeeping (DEB); administrative monarchy; graphocentric panopticism; modern management; governmentality

Acknowledgements:

We wish to thank our reviewers for their insightful comments, and all those who have commented on earlier versions of this paper, first at the International Festschrift in honour of Yannick Lemarchand in Nantes in November 2015, at the 2016 World Congress of Accounting Historians in Pescara, and at the 2016 American Accounting Association Annual Meeting in New York. We particularly wish to thank Cheryl McWatters for facilitating the Nantes colloquium in the first instance, and patiently overseeing the many changes that the paper has undergone since. But most especially and sincerely we are honoured to have had

the opportunity to make this small acknowledgement to the career and work of Yannick Lemarchand: a true scholar and a true friend.

‘L’État c’est moi’....ou quoi? On the interrelations of accounting, managing and governing in the French ‘administrative monarchy’: revisiting the Colbert (1661-1683) and Paris brothers (1712-1726) episodes.

Introduction. On the interrelations of accounting, managing and governing the state: before and after the development of Foucault’s ‘governmental management’

This study has both a historical and theoretical concern. In seeking to understand at the wider level the genesis of the power of modern management and accounting, we revisit here a historical issue that has gained in theoretical or conceptual significance in recent decades (not least through a now-widespread interest in what Michel Foucault, perhaps unfortunately, named ‘governmentality’): the issue of how ‘governing’ takes place in different eras. In what ways for instance are there continuities, and in what ways are there, at certain times and in certain places, ruptures in ways or even ‘arts’ of governing? And insofar as there are perhaps such ruptures, when and where are they located? In what do they consist? And how do they come about?

To narrow down that wide set of concerns, we focus here on the issue of how the governing of the state took place in the era of what has increasingly become called the ‘administrative monarchy’ or ‘administrative state’, even where that state had a seemingly ‘absolute’ sovereign, as famously, if apocryphally, captured in that phrase attributed to Louis XIV, ‘*L’État c’est moi.*’¹ If we marginally prefer the term ‘administrative state’, it is largely because non-monarchical states such as the Dutch also adopted ‘administrative’ practices of governing. Foucault uses both terms, but uses the more generic one in his own initial discussion of how the study of ‘governmentality’ must in part address the historical genesis of the modern form of governing, saying: ‘Finally by “governmentality” we should understand the process, or rather the result of the process, by which the state of justice of the Middle Ages, having become the *administrative state* in the fifteenth and sixteenth centuries, was gradually “governmentalized”’ (Foucault 2007, 109, emphasis added).

More narrowly still, we focus on two ‘episodes’ where accounting, and in particular double-entry bookkeeping (hereafter DEB), has been identified as having played a significant

¹ Concerning the phrase, Collins (2009, xxiv) has noted: ‘Sixty years after the German historian Fritz Hartung demonstrated (it)... to be apocryphal, we still cherish the remark’. Collins also has a thoughtful discussion on a linguistic shift among historians away from the terms ‘absolute’ and ‘absolutism’, which are increasingly seen as contentious and unhelpful in analysing the French state under and after Louis, towards the term ‘administrative monarchy’ as an alternative that has increasingly been adopted.

role in enabling the ‘administrative’ French state to manage its finances. The first is Jean-Baptiste Colbert’s ordering of the finances of Louis XIV (Miller 1990; Soll 2009, 2014). second is a similar attempt by the four Paris brothers for Louis XV (Lemarchand 1999; 2014). Both episodes, we conclude, are significant in what they reveal concerning what accounting could and could not do at the level of governing the ‘administrative’ form of state, even where Colbert and the Paris brothers, as the main protagonists concerned with putting accounting to work, were highly skilled and experienced in using DEB.²

In reviewing these episodes, we consider the interpretations of them made by the above scholars, which understandably vary since the authors begin from different theoretical and/or historiographical positions. We seek then to frame our own answer to the questions they raise from a position based on a re-reading of what Foucault has to say on ‘governmentality’, and in particular his analysis, in the full set of his first series of lectures on this, *Security, Territory, Population* (Foucault 2007), on how from the sixteenth century there was ‘the breakthrough of a “governmental reason”...an absolutely specific art of government...with its own reason,...an event in the history of Western reason...no less important than the event associated with Kepler, Galileo, Descartes and so on’ (2007, 285-286).

One observation that we pick up is Foucault’s argument that ‘this art of government could not acquire its full scope and consistency before the eighteenth century; it remained imprisoned, as it were, within the forms of the administrative monarchy’ (2007, 101). Building on this, he goes on to argue that the new governmental reason only emerges in a fully-fledged form, so to speak, in the form of a new mode of governing which he names as ‘governmental management’.

This term needs differentiating from the more generic and widely-known term, ‘governmentality’. Indeed it needs highlighting in its own right since it has been largely if not completely invisible in previously English versions of the lecture where Foucault first introduces both terms, which is the fourth lecture of *Security, Territory, Population*, a lecture originally published in English in standalone form (Foucault 1979, 1991).

² Colbert grew up in a merchant banking family from Reims. As Soll notes (2009, 34-36) he learned the family trade, including an initial exposure to DEB, before going on to an apprenticeship with the Lyon office of family associates, the Mascramani (an Italian banking family), and then to ‘a clerkship at the Parisian accounting house, *l’étude Chappelain*’ (2009, 34-35). Concerning the four Paris brothers (Antoine, Claude, Joseph, and Jean Paris), Lemarchand explains that they ‘were among the most famous financiers of the period’ and that their approach was to ‘introduce new accounting procedures’ in order to address two central and linked problems in state tax collection, ‘to speed up the receipts of the Treasury and to decrease interest costs’ (1999, 226).

In both versions—one of which, that published as ‘Governmentality’ in *The Foucault Effect* (Burchell, Gordon, and Miller 1991), is probably the most widely-read version of the the lecture in English or French—the term is rendered as ‘government’, so the naming of management here by Foucault is invisible. Even in Graham Burchell’s generally excellent translation of the full lecture series, the term ‘governmental management’ is translated only only once, where in the French, Foucault uses it twice, so that the full sense of what Foucault Foucault says is muted. However, once the original French is restored, what he says is that we should understand the modern art of governing as a triangle, of ‘sovereignty, discipline and governmental management’: and he then goes on, ‘a governmental management which has population as its target and apparatuses (*dispositifs*) of security as its essential mechanisms’ (Foucault 2007, 107-108).³

That distinction made, the full sense of the more generic term ‘governmentality’ may be properly appreciated. Foucault introduces it, for the first time in his lecture series (something not usually appreciated), in the paragraph immediately following the naming of governmental management (Foucault 2007, 108): and he then says that by it he means ‘three things’. First it designates the ensemble of factors ‘that allow the exercise’ of this ‘very specific, albeit very complex, power’ which has ‘population as its target, political economy as its major form of knowledge, and apparatuses of security as its essential technical instrument’: that is, the ensemble he has just named as ‘governmental management’.

But the other two meanings have a quite different scope and focus (although they are interrelated). The second refers to the ‘line of force’ that ‘has constantly led towards the pre-eminence....of the type of power that we can call “government”’; and the third refers to the historical process, already cited above, ‘by which the state of justice of the Middle Ages, having become the administrative state in the fifteenth and sixteenth centuries, was gradually “governmentalized”’ (2007, 109).

We are particularly concerned here with these latter two intertwined meanings of ‘governmentality’. For, in our view, to trace the *history* of ‘governmentalising’ under the administrative state is also potentially to open up the precise dynamic of the ‘line of force’ he cites, insofar as that is this new ‘governmental reason’, understood as this ‘absolutely specific new art of government...with its own reason’ first emerging in the age of Kepler, Galileo and Descartes. For even if the full unfolding of this reason/line of force is blocked in the era of

³ The repetition of the term indicates that it is *governmental management as such*, not the triangle as a whole, which has these transformative effects. For a full analysis of these translation (mis)adventures, see Hoskin (forthcoming 2017).

the administrative state, that era is where Foucault claims to see it beginning. Therefore to analyse the interplays of managing and accounting in what he claims is that first form of new art of governing is potentially of value to understanding first, what constitutes this proposed blockage; second, how it may be understood as being resolved; and third, what constitutes the new governmental management form of ‘governmentality’.

This is the project which we seek to make a start on in this study. At one level, it is important, we think, as a preliminary step to clarify just how Foucault names a particular form of management as constituting the modern version of this new ‘reason’, when the presence of management within ‘the governmental’ has been so relatively invisible, to the Anglophone readership at least, until now. That having been said, the more significant issue here is whether, and if so how, forms of governing before this putative shift do utilise forms of managing and accounting as features of a ‘governmental reason’.

Here we suggest that a focus on France and the developments under Louis XIV, and particularly on the episodes which we investigate here, may have a particular pertinence since the name that Foucault suggests for the kind of reasoned government of the administrative state is ‘*raison d’État*’, which, it should be noted, he approaches very much *as* a form of reason rather than a rationalised cover for the exercise of power. But its *particular* pertinence perhaps derives from what he then goes on to suggest: namely that the articulation of ‘*raison d’État*’ as a form of reason within the French state context is particularly significant, since: ‘It is precisely Louis XIV who introduces the specificity of *raison d’État* into the general forms of sovereignty’ (Foucault 2007, 246).

So our episodes potentially provide the opportunity to explore or test what may be involved in a reasoned governing of the administrative state under the principle of ‘*raison d’État*’, and in particular how this may entail operating with forms of ‘managing’ which incorporate forms of accounting. At the same time, they afford the opportunity to test how far these interplays of managing and accounting differ from those that may be discerned as developing as manifestations of the ‘governmental management’ which Foucault sees as ensuing only from around 1800; or indeed how far they act as challenges to or limitations upon that new version of ‘governmental reason’. For there is no warrant for assuming that either ‘governmental reason’ in general or ‘governmental management’ specifically have a ‘free pass’ where they exercise a right to govern without challenge: particularly nowadays in a world where government has to recognise the demands of ‘the economy’ or of ‘economic truth’, and where the art of government is frequently exercised through or on behalf of transnational corporate business entities.

We suggest that this investigation may, therefore, be of value going forward, in seeking to understand what may be distinctive and different both in contemporary modes of governing the state (and their relations with ‘the economic’), and in our modes of managing the business enterprise (and their relations with the state, or series of states). We may even, perhaps, open up new ways of analysing or understanding the interplay between these supposedly different activities, in which it may be possible to discern new and significant *conceptual* alignments between them, insofar as both may be different manifestations of the second form taken by this new ‘governmental reason’: by which we wish to suggest that forms of ‘governmental management’ may now have as their reciprocal forms those of ‘managerial government’.

In particular, we suggest that it may be possible to make new or different connections here through analysing more closely a connection that Foucault makes between ‘governmental management’ as the means to governing what he designates as that new object of government, the ‘population’, and the *limitations* put on governing the state by the constitution of a new form of the market, where it becomes both ‘a site and a mechanism of the formation of truth’, as he puts it in *The Birth of Biopolitics*, his second set of lectures on governmentality (Foucault 2008, 30).⁴

So our opening reflection is this: through reading Foucault closely, much of what is taken as constituting modern ‘governmental reason’ and ‘economic truth’ comes under question, perhaps even becomes less stable conceptually. But one key reason is that such a close reading of his texts, as above, finds management and accounting becoming visible as central terms that he invokes in unexpected and discomfiting ways (previously largely invisible) as ‘drivers’ of new ways of engaging with ‘the economic’ and ‘the governmental’ which are often largely our ways still.

Therefore we seek here to read him equally closely for what he has to say concerning the exercise both of ‘governmental reason’ and of what constitutes ‘economic truth’ *before* the advent of these modern forms, and particularly in the immediately prior era which he designates as that of ‘the administrative state’. What remains to be seen is whether, and if so how far, management and accounting may play significant roles in this prior era, and if so in what those roles consist. That is our particular historiographical agenda here. At the same time, we leave open the possibility that pursuing that agenda may open up some comparable

⁴ Again, see Hoskin (forthcoming 2017), for a close reading of the ways in which Foucault, particularly in the first four lectures of *Security, Territory, Population*, names accounting—in the form of a conceptually new concern with ‘cost’—as what constructs this new ‘economic truth’ that then limits the scope of governmental reason. That argument is then pursued more extensively in the next year’s lectures, *The Birth of Biopolitics* (Foucault 2008, especially pages 30-32, and ff.).

forms of questioning concerning how we might understand the scope and the limits of management, accounting, and the state in eras other than our own.

We proceed as follows. In the next section, we provide an overview of our two central episodes and of the putative roles of DEB in governing the administrative state. We raise the possibility that one reason why managing may, as Foucault suggests, have been ‘imprisoned...within the forms of the administrative monarchy’ was because of the fundamentally ‘principal-agent’ structures through which the art of governing was conducted: rather than co-ordinating or linking lines of command and activities and policies, sovereigns tended to deal with different ministers discretely, in a form of ‘divide-and rule’. Similarly ministers had their discrete teams of close advisers and functionaries who reported solely to their minister. Certainly Colbert made great and effective use of the form of governing described as ‘governing by inquiry’. But he did so within this kind of principal-agent structure, which indeed he exploited in many respects to secure priority access to the King.

In the two subsequent sections, we first set out and contrast Miller’s (1990) and Soll’s (2009, 2014) analyses of the form and practice of Colbert’s governing of the state, before drawing out some of the implications of Foucault’s way of theorising and periodising modes of governing, as developed in the now-available lecture series (Foucault 2007).

There then follows a section where we look further into the background history of the mode of establishing knowledge through ‘inquiry’ (or ‘*enquête*’) and propose that in its various forms it is developed from the twelfth century and articulates a principle for establishing truth which we may characterise as a ‘graphocentric synopticism’, a principle upon which Colbert and the Paris brothers draw systematically in seeking to manage and reform the tax collection practices of the state.⁵ We then revisit the two French episodes in the light of these theoretical and historical insights, (including an additional close reading of Colbert’s 1663 ‘*Mémoires sur les affaires des finances de France*’ in the Appendix).

In our penultimate section, we suggest that the graphocentric synopticism of ‘inquiry’ precedes and shapes a subsequent truth-principle, which Foucault identifies as ‘panopticism’ but which we shall suggest might better now be specified as a ‘grammatocentric panopticism’ (Hoskin and Macve 1993). Here we would just note that Foucault himself proposes that ‘panopticism is a form of power than rests not on the

⁵ Equivalently the principle may be described as ‘synoptic graphocentrism’.

inquiry but on...the “examination” (2001, 58).⁶ We would agree, but would now ask whether Bentham’s panopticon is not rather a synopticon therefore, in that *one* viewer from from *one* overview location is set up to see the ‘truth of things’. Meanwhile our modern ‘panoptic’ world is one which sets up multiple overview locations with multiple viewers, who who then engage in the multiply visual and examinational *mutual* surveillance of ‘one and all’ by ‘one and all’ that defines our modern life (e.g. Ezzamel, Hoskin, and Macve 1990). A final brief section concludes.

Accounting meets the governing of the administrative state: two episodes

The first of our episodes takes place during the reign of Louis XIV (1643-1715) but begins while Louis is still only in his twenties, where it constitutes a specific episode in the so-called ‘Colbert period’ (1661-1683), which has been widely recognised as a particularly ‘advanced’ or sophisticated version of the art of government as practised within the administrative state (e.g. Dessert 1984, 2007; Miller 1990; Soll 2009, 2014). The second begins in the very last years of Louis’s reign, with a first phase beginning in 1712 and its second phase taking place in the early years of his grandson and successor Louis XV (1715-1774), ending in 1726. Here the protagonists acting on behalf of the Crown are the four Paris brothers. In the first phase only one brother, Antoine de Paris, is involved; subsequently all are.

These different episodes, when located in the wider frame of how the art of governing was exercised in the era of the administrative state, reveal some significant regularities in how both ‘accounting’ and certain forms of ‘managing’ came into play. For both are moments where accounting in the form of DEB has been understood as directly involved in an attempt to introduce a closer management of a central aspect of governing the state, the collection of tax revenues (Soll 2009, 2014), and potentially more fundamentally the co-ordination and control of state finances (Lemarchand 1999).

As ‘DEB’ can be loosely used to describe a range of bookkeeping techniques that took several centuries to evolve (cf. Lemarchand 1994), we need to be clear how we (and the authors we review) are using it here. At one level, one may focus on how the disciplines of ‘debit and credit’ had developed to create an integrated system of interlocking, fully cross-referenced, visually balanced accounts that can bring order to a business owner’s affairs, not

⁶ All this implies some significant reformulation of the argument developed in Hoskin and Macve (1986) that the forms of accounting developed in the West from the thirteenth century on constitute an interplay between accounting and the examination: up to 1800, the significant interplay of accounting is perhaps with the *inquiry*.

least by assisting cross-checking for errors and discrepancies in the books.⁷ Sangster (2016) sees the emergence of such a system and its role in tracking banks' debtors as the defining characteristic of DEB; but it must also be recognised that the development of such interlinked ordering and layout of books is linked to earlier shifts in textual layout, just as this particular early use is part of a more general dissemination of DEB in Italy for the allocation and management of resources in the household (e.g. Hoskin and Macve 1986; Goldthwaite 2015).

However, historical, economic and social significance has more often been attributed to a second aspect of DEB: not its particular techniques of writing the books, but the way in which this integrated system is 'closed' and so (apparently) tracks panoptically (or at least, synoptically) the owner's economic 'capital' and 'income' (e.g. Mattessich 2000, Introduction, 13). As we shall argue further below, it is not the complete integration of the books to be found in business accounts that shows up as a practice of governing in the administrative state, but only the first aspect of DEB, and primarily only the first stages of that aspect—namely the tracking of transactions in a disciplined and cross-referenced form through the chronological day-books (or 'Journals') and the maintaining of accounts of debts owed (e.g. Sangster 2016).

This, we shall argue, was the practice that both Colbert and the Paris brothers were able to exploit: but it was also, given the principal-agent structures within which they put accounting to governmental use, a practice which their opponents were able to undo relatively easily after they were gone.⁸ When we refer, therefore, to 'DEB' in this study, we will typically be referring to its use in this more limited bookkeeping sense, and we will refer to 'the full logic of DEB' only when referring to the integrated economic synthesis on which Mattessich focuses (cf. Hoskin, Ma, and Macve 2016a, 2016b).

So our argument here will be that DEB *is* involved, but in both episodes, it is used only in a *restricted* role, to inform (in the case of Colbert) and to enact (in that of the Paris brothers) the exercise of control over the actions of recalcitrant or reluctant tax officials of different kinds, a control effected through deploying the forensic skills involved in

⁷ Pacioli in 1494, in advocating DEB, emphasised the well-known maxim: '*Ubi non est ordo ibi est confusio*' ['where there is no order there is confusion'] (von Gebstattel 1994). Miller (1990) develops this theme.

⁸ It is apparent that management, whether at the private family/business level or at the level of the state, can be achieved (and has been achieved at different times and different places throughout history) by other forms of accounting, whence the claims made for DEB's value have long been debatable (e.g. Yamey 1949; Macve 2015; Hoskin, Ma, and Macve 2016a). We may note that the UK government has only recently adopted DEB in order to implement the 'accruals accounting' that was perceived to be essential to a program of 'New Public Management' (e.g. Broadbent and Guthrie 1992; Hood 1995).

analysing DEB accounts to identify bad debts and then acting appropriately to resolve them.⁹

Both Colbert and the Paris brothers can do this since, as noted, they have total familiarity with DEB from their youth (Soll 2014; Lemarchand 1999). Thus they know already how to draw upon the system's facility for the formal and systematic entering and tracking of all revenues and expenses, and upon the system of cross-referencing between their sources and destinations, in order then to exercise control over those parties shown up as recalcitrant or reluctant. Both then seek to accelerate the extraction of payments due from, or of funds secreted by, those 'officials' who are identified through the forensic process as responsible for the remittance—and for delaying the remittance—of the relevant monies.

In the first episode, which dates to the early 1660s, Colbert does this by working with traditional royal stewardship accounts, which appear to be in charge-discharge format but are definitely not in double-entry (cf. Soll 2014).¹⁰ He draws upon his knowledge of DEB to attempt to re-shape the actions of state tax collecting agents by a forensic type of audit of the entries in the interlocking set of tax registers; more specifically he cross-checks for anomalies, omissions, or contradictions in those registers and seeks to eradicate them where found, thus increasing the speed and level of revenues coming to the Crown (cf. Soll 2009, 58-64, 'Royal Accountability').

In the second episode, studied by Yannick Lemarchand (Lemarchand 1999; cf. Soll 2014, 133-134), the Paris brothers become involved, over the period 1712 to 1726, in what turns out to be a two-phase intervention into governing the state, where again the objective is to reform the tax raising system, and where again, in both phases, DEB is put to use in seeking to re-shape the actions of the tax collecting agents of the state.

In the first phase, Antoine de Paris is appointed to run the tax gathering system in the Dauphiné, where he does actually render existing stewardship accounts *into* double-entry format. He then uses the forensic techniques of DEB in a similar way to Colbert, to cross-check in the local tax registers, identify lateness and inaccuracy in the delivery of tax receipts by local tax agents, and then impose a strict compliance with delivery on time of correct receipts.

⁹ When we use the term 'official' we do not mean by that term to suggest that these are salaried 'officials' in a modern form of tax bureaucracy or finance ministry. They are typically either members of the small group of officers of the Crown who manage the Royal Treasury or estates (Colbert's main target), or those who have won contracts under some form of tax farming system to act as the agents who extract and remit the types of tax payments specified under the particular contract.

¹⁰ While Soll emphasises how 'Louis integrated accounting into statecraft', and describes Colbert's attempts to teach Louis DEB (and indeed appears to claim at one point that 'the king used it in daily royal administration'), ultimately he only claims that Louis was familiar with accounts in 'complex single-entry form' (2014, 94-95).

In the second phase, all four brothers are tasked by the state's Finance Minister, the *Duc de Noailles*, with seeking to remake the management and/or control of tax levying at the level of the central state. From 1716, they again seek to use DEB as a control and audit device through which they can exert a form of 'managing' the performance of the *financiers* who raise and remit the taxes in each tax jurisdiction. Then from 1720, they are tasked with extending this form of what we might call 'management via DEB' to controlling the state finances generally; at the same time they seek to align this approach, so Lemarchand (1999) argues, with a more general administrative reform of the structure of governing, which would have replaced 'a set of decentralized contractual relations with a centralized bureaucratic administration', thus constituting, he suggests, an early example of the emergence of Foucauldian 'disciplinary technologies' (1999, 225).

But at this general state level the approach fails; they are not able to construct a centralised administration, and the resistance of the tax gatherers, drawing on allies involved in running other 'fiefdoms' within the governing of the state, brings the experiment to an end by 1726.¹¹

So in these two episodes, while there are elements of DEB bookkeeping to ensure the timely management of cash flows, they are not deployed (so far as the record shows) to fulfil the formal function of the 'full logic of merchant DEB', that is, to consolidate all an entity's revenues and expenses, plus its assets and liabilities, so as to track its 'capital' (and thereby try to ensure the entity's maintenance and putative success from the past into the future) (e.g. Mattessich 2000).

As intimated above, we see a structural reason for this. For even where administrative monarchies might have one key administrator such as Colbert, that administrator operated in an *overall* 'principal-agent' structure, where the sovereign as 'principal' had a range of agents each with their own discrete sphere of influence. Then within a given discrete sphere, the given agent acted in turn as principal to a further set of agents answerable only to that direct principal. This was arguably a rational 'divide and rule' tactic by sovereigns in courts riven by rivalries, plots and counter-plots; but in any event it was the structure that generally obtained and one that worked perfectly well, within its terms and constraints, with the principles and practice of 'charge-and-discharge' accounting (cf. Lemarchand 1994).

¹¹ One interesting implication of the second episode is the fact that it demonstrates the same problem recurring as that acted upon by Colbert: in other words by the early 1700s, the tax collection system had apparently re-established a successful resistance to change. That resistance manifestly was able to triumph at the whole-state level once again, despite the local success in the Dauphiné.

Indeed Colbert can be seen as operating precisely in line with its tenets. On the one hand, he had his personal set of agents, principally his *intendants*, who answered only to him, thus operating his own principal-agent system; and on the other, he deployed plot and counter-plot effectively. First he made his way to becoming principal advisor to the King in 1661, as he successfully exposed the self-enrichment plans of his predecessor, Fouquet; and then he succeeded in retaining that position until his unexpected death in 1683, not least through making himself, as Soll (2009) so appositely puts it, the ‘Information Master’.

Our argument then, with regard to DEB, is that both Colbert and the Paris brothers—having all been trained in the analytical techniques of DEB from childhood—put these to work as best as possible within the existing structures of government. The techniques they used were well established in their own right—for instance a focus on tracking bad debts is clearly visible in the way that banking families such as the Medici had used their DEB accounts from the fourteenth and fifteenth centuries (de Roover 1956). But they make particular sense as a form of exercising financial control in a governmental structure where the state was in effect run as a series of fiefdoms, with the sovereign as sole ‘principal’ in charge of each and all: and they do so in a way that a systematic use of the fully integrated logic of DEB would not, given the lack of any centripetal and coherent ‘organisational base’ upon which to construct a set of interconnected and co-ordinated books of entry which might formally ‘tell the truth’ concerning the incomings and outgoings of the state’s resources in a focused and yet comprehensive way.

We shall return to these episodes later. First we want to pursue the issue of the structure of governing and the extent to which it is a ‘principal-agent’ structure, and if so what the form of such principal-agent relations is. We thereby introduce a more general level of analysing the interrelations of accounting, managing and governing the state in the era of Colbert and the Paris brothers; and pay particular attention to two different but significant analyses, those of Miller (1990) and Soll (2009, 2014).

On analysing the interrelations of accounting, managing and governing the state

Even though we now know that the attribution of the phrase ‘*L’État c’est moi*’ to Louis XIV is apocryphal, nevertheless we have retained it in our title, to signal one aspect of considering the major issue that we see as retaining conceptual importance.

This concerns just what *form of sovereignty* the exercise of rule in the ‘administrative’ state took. In other words, if we move beyond an acceptance of the state as ruled by a

somehow all-powerful sovereign, what still remains as a live issue is the question of just *how* governing was executed in and around the sovereign's court and how far in such exercise one individual may have had a monopoly on the exercise of power. It is here that the Colbert period has exercised such fascination at the level of 'governmental practices', including accounting, because he can be seen to have taken certain existing forms of governing to a level of intensity that enabled him to gain control, either with or for Louis, of almost all the key aspects of the central governing of the state.

The Colbert period begins following the death in March 1661 of Louis's former Prime Minister Cardinal Mazarin (when Louis was 22): at which point Colbert becomes—or ensures that he becomes—the leading minister serving but also guiding the still-young king, a status secured formally when he obtains by 1665 the position of Louis's Minister of Finance. One issue here is how far he is more than this. For Lemarchand (1999, 247, n. 15), 'from 1665, under the title of *Contrôleur général des finances*, he became a kind of super prime minister'. For Dessert (2007), meanwhile, if there *is* one '*moi*' who could claim to be '*l'État*', then the answer is quite clear: it was '*Le Royaume de monsieur Colbert, 1661-1683*'.¹²

In any event, Colbert holds some form of '*primus inter pares*' position until his own unexpected death in September 1683. Even if never given Mazarin's Prime Ministerial title (Louis apparently vowed not to bestow it again), he is generally accepted to have had a level of access to, and influence upon, the sovereign that was not to be the case again. Indeed it is clear that Louis was resolved that it very much should not be, as he quickly dismantled the 'advanced' system of governing that Colbert had operated on his behalf (Soll 2009, 154-159), despite the advantages and successes that it, or Colbert, had secured for the Crown, not least in terms of restoring its revenues and rights from a position of considerable deficit in both.

Even if one does not wholly accede to the Dessert view, one reason that this question can continue to have a certain legitimacy has everything to do, we shall argue, with the distinctive form of governing developed by Colbert—often known as 'governing by inquiry' or '*enquête*' (e.g. Miller 1990, 327-329; Soll 2009, 67-83). As Miller puts it, this was both 'an ideal programme of government founded on a desire to exert intellectual mastery over the minutiae of daily life in the provinces' (1990, 327), and, at the same

¹² Clearly there is no definitive answer: to those of Dessert and Lemarchand we may add Soll's (2009, 51): 'Colbert did not make final policy, and he had to share power with the foreign minister, Hugues de Lionne, and the minister of war, Le Tellier. He was, nonetheless, the leading minister during the first two decades—arguably the most glorious—of Louis's reign.'

time, ‘as an ideal programme it accorded significances and roles to a wide range of techniques of inscription, recording and calculation... (including) orderly and standardized tables, memoirs, registers and periodic accounts’ (1990, 329).

Soll additionally stresses the role of the central archive that Colbert established in his Library, where ‘(u)pstairs in finely bound double-book [*sic*] accounts, he kept his internal government reports, administrative correspondence, state statistical reports and the information of industry and administration’ (2009, 2). All of this documentation—along with whole streams of other official and historical documents that Colbert constantly demanded—was generated, from across the kingdom and beyond, by Colbert’s agents in the field, principally the *intendants* who governed particular regions, and were now given a redefined and expanded role by Colbert, namely of information gathering to meet the requirements of his archive/Library.¹³

This was a first crucial aspect of the Colbert system. Yet the generation of all this information only came to constitute the Colbertian art of government through what then ensued, particularly the skilled collecting, collating, and meticulous cross-referencing, on a continuously updated basis, of all the documents flowing into the Library. The art of governing was consummated when this flow of information (no doubt including some levels of mis- and dis-information as well) reached Colbert himself, where he then engaged, on any given topic of concern, what was clearly an extensive and intensive critical examination of all issues of concern to him, and then went on to re-write, into his own private considered opinions, all the relevant informational points in all the relevant texts. In this way, he sought to penetrate to the ‘core’ of any given issue and thereby have an understanding of where things stood in their ‘truth’, at a level and in a specificity beyond that available to anyone else.

As Soll argues, this is a quite exceptional art of governing. It also constitutes, in a term that he uses extensively, a ‘*managerial* method’; furthermore as such it also entails a mastery not just of archiving but accounting, as evidenced for instance in the efforts that Colbert makes (sadly in vain, given Louis’s dismantling of the system on Colbert’s death) to train his son, ennobled as the Marquis of Seignelay, to take over the father’s role. As Soll puts it: ‘Observation and note-taking were not enough. Seignelay needed the skills of an accountant and an archivist to handle the register books... . (He) would have to master the informational

¹³ One major purpose to which such documentation was put by Colbert was to establish, against the Church or local nobility, the rights of the king to estates, land or income streams. It was a major source of the transformation in the Royal finances that Colbert effected (Soll 2009, 67-70).

arcana of the state, data collection through industrial management and accounting, as well as archiving. It was this final task that Colbert considered essential, for keeping a well organized administrative archive and library were the basis of Colbert's managerial method' (Soll 2009, 93).

It is here that the specific role of '*enquête*' ('inquiry') is of particular interest. Colbert required, as Soll stresses, all reports to come to him in standard format, so that his officers and *intendants* all learned (through constant reminders) to write documents for Colbert in a tightly prescribed format, with clear protocols also concerning the need for careful checking of information submitted and a clear use of language. This therefore constituted a kind of totalising system of what Soll calls 'information management', which he argues goes well beyond prior practice.¹⁴

This is something that Miller (1990) also picks up in his analysis of 'governing by inquiry', even while his approach and analytical concern differs significantly from those of Soll. His study is an early presentation of the sociological-historical form of analysis of 'governmentality' developed during the 1980s (e.g. Miller and Rose 1990, 2008): and is particularly significant since this is an approach which has since proven perhaps the most influential variation of the more *philosophical*-historical analysis of governmentality developed initially by Foucault (e.g. 1991, 2007). One consequent concern that Miller's approach investigates is how or how far this form of 'governing by inquiry' has interrelations with accounting, and how these 'interrelations of accounting and the state', as his title puts it, proceed beyond the direct practical financial and resourcing issues of governing to embrace a wider concern—which is very much part of Foucault's own approach—with remaking ways of thinking and acting.

Here Miller discerns a concern not restricted to Colbert, albeit shared by him, with the promotion of a particular rationale of 'order', through which he sees accounting and the state 'to have been aligned, and roles for accounting articulated' (1990, 315, Abstract), while a version of rational government could also be articulated. He analyses this art of government in terms of an interplay between 'the programmatic and abstract field of

¹⁴ At the same time, the practice of *enquête* was not new in governing the state. Soll refers to medieval 'centralizing monarchs such as Philippe Auguste (1165-1233)' using the practice in continuance of 'the administrative traditions of the English in establishing inventories through *inquisitiones* or *enquêtes* which sought....to register feudal and ecclesiastical rights and property while establishing royal authority and regulating abuses' (2009, 67). He also refers to the subsequent and expanded form of *enquête* developed in the reign (1556-1598) of Philip II of Spain (Parker 1998), which extended the 'relationship of high state policy to archival information-handling practices' (Soll 2009, 9). So there was a past to the practice; but at the same time Colbert translates it into an art of governing without seeming precedent.

rationales, statements and claims...that is termed “political rationalities”... and the range of calculations, procedures and tools that materialize and visualize processes and activities, and that is termed “technologies” (1990, 315). Discursively he points to the significance for ‘promoting order’ of Colbert’s commissioning of texts like Savary’s *Le Parfait Négociant* (which included principles of ‘book-keeping’) through seeking to re-make the thinking and acting of merchants to meet the principles of good governing that Colbert saw himself as standing for.¹⁵

However, we would question aspects of each of these analyses. In the case of Miller’s analysis, despite a clear recognition on his part that what Foucault called ‘arts of government’ differ in different eras and that in consequence ‘accounting’ and ‘the state’ are not ‘two given and discrete entities’ but ‘emerged as distinct entities out of a variety of processes that constituted them *qua* discrete’ (1990, 316), the analysis sometimes appears, on our reading, as one that sees the Colbert case as an instance where aspects of *modern* governmentality were being anticipated, or where this exceptional case of governing in its era therefore has stronger than usual affinities to the present.

Three aspects of accounting (as discourse and practice) are cited as contributing to this distinctive and almost-modern Colbert approach: ‘the formal requirements to keep books in certain specified ways, the emergence of pedagogic mechanisms for instructing merchants in the mechanics of accounting, and ways of representing the importance of accounting in terms of a discourse of “order”’ (1990, 322). These are then seen as being delivered through ‘a significant strengthening and elaborating of the role of the *intendants* as all-purpose local administrators, and the installation of more systematic and detailed information flows from the provinces to the centre, often through large-scale enquiries and with the *intendants* as active contributors’. This is also then seen as having led to ‘a strengthening of the centre to which this information flowed, a reinforcement of its role as a centre, and the provision of a firm basis for rendering the kingdom governable *according to rational calculable principles*’ (1990, 322, emphasis added).

Rational calculability is a classic principle articulated in the ‘political rationales’ of modern forms of governmentality, and frequently instantiated through the technologies of accounting in their range of *modern* forms, often connected to a form of managing which puts accounting to use systematically to track financial and non-financial performance on an ongoing basis through forms of calculation, which involve forms both of DEB work and of

¹⁵ Soll also notes (2009, 57) that Savary’s text was commissioned by Colbert.

cost and management accounting.¹⁶ From these uses of accounting, and of other, calculation technologies can flow decisions made on such bases as cost, profit, cost *versus* benefit, alternative uses of scarce resources, Return on Investment and the like. So while it is assuredly definitely the case, as Miller observes earlier in his paper, that “‘arts of government’ and economic calculation are not easily separable’ (1990, 316), it is important to differentiate the *precise* forms taken by such economic calculation in different eras and how (and indeed how far) a given art of governing draws on such calculations in prosecuting the running of the state.

Colbert is clearly an exceptional case in the era of ‘administrative monarchy’, with an exceptionality consisting in the degree of stress upon comprehensive information collection and upon reasoned and ordered analysis of that information in his version of governing by inquiry. Clearly too, he undertakes a systematic and extensive keeping and analysing of accounting information in so doing: not least the forensic audit of the entries in interlocking tax registers (which we shall discuss further when we return to our two ‘episodes’ below). However, we shall also seek to remain systematically alert to ways in which these interrelations do *not* play out in the style of modern forms of managing via accounting (predicated on *modern* ‘rational calculable principles’).

Our concern, therefore, is that Miller’s approach may elide significant differences in the interrelations it studies in its innovative attempt to trace the genesis or first stirrings of a modern form of governmentality. Some of the phrasing that his paper uses, and of the judgements that it renders on the ‘Colbert Case’ (1990, 322) seem to indicate this kind of tendency. For instance the Case is characterised as ‘an early attempt to govern a nation by exerting a kind of intellectual mastery over it’, and so as ‘a programme of government that elevates a desire to know the nation and its subjects in fine detail’, and also as one which ‘sought to identify the processes, characteristics and regularities of key aspects of economic and social life’ (1990, 322).

However, it is not clear that in seeking to know so much about ‘the nation and its subjects’, Colbert did so in the later pattern of ‘governmental management’ (2007, 107), where the direct focus is on that ‘population’ of subjects, and where the desires and interests of both individuals and population are to be managed.¹⁷ For many, perhaps most, of his inquiries are focused not on the population as a whole but on key wealthy or

¹⁶ These would be increasingly integrated, for example, in nineteenth-century US/UK industrial practice (Hoskin and Macve 2000).

¹⁷ As we further discuss later.

powerful targets (e.g. local nobility, or the Church), as he seeks to remove rights, privileges or income flows from these entities to the Crown.

Turning to the Soll approach (2009, 2014), it differs significantly from the kind of highly theorised form of analysis of the Miller study, being both more historically detailed and more historiographically conventional. At the same time, Soll's study is similar, as noted already, in its extensive consideration of the roles of inquiry (or *enquête*) and accounting in the governing of the state, and also since he too picks up on the ways in which Colbert did seek to promote, not least through a long-running support for Savary, a reshaping of merchant thought on the utility of accounting in managing one's personal and business affairs (for the good of the state as well as of merchants).

Here the interpretive problem that we have is one that is almost the opposite of what we see in Miller's. For we see a tendency to propose a sense of historical or historiographical continuity in terminology between present and past, particularly in the presentation and use of the term 'management', which frequently becomes a term that can be applied non-problematically to Colbert's form of governing in ways similar to its use today. So for instance from the outset of the 2009 book we find passages where we get a non-contentious initial claim that Colbert's approach was a form of managing but then an elision towards describing it as 'micromanaging'.¹⁸

Conventions and usages change, certainly, and perhaps this is or has become an unproblematic usage. But we also see a more general pattern whereby management becomes treated as a kind of transhistorical term—present in similar ways across time if with local or contextual variations—in Soll's narrative. For instance the much earlier medieval development of the first great systems of cross-referencing and indexing texts—as increasingly revealed in a range of studies across recent decades (e.g. Rouse and Rouse, 1979, 1982; Blair 2010, Grafton 1999)—is described as 'archival and library management' undertaken by 'archival and library managers'.¹⁹

¹⁸ As for instance: Colbert 'managed his multifaceted administration through his library, developing a system to use archives, state research institutes, internal reports and trained teams of specialists to develop high policymaking in areas of colonial expansion and diplomacy, as well as to micromanage industrial production and matters as mundane as the policing of intellectuals, book printers, prostitutes and the butcher's guild' (2009, 3).

¹⁹ So Soll first introduces Colbert's general approach to governing, saying: 'Fusing the cultures of archival and library management, the world of natural science, finance, merchant learning and industrial technology, he began asking questions basic to encyclopaedists and archival and library managers, as well as to Google information technicians today: how to compile, copy and store a mass of eclectic documents and render them searchable for topics' (2009, 2-3). While one should perhaps note that 'managing' also appears in the title of Blair's 2010 text on the medieval transformation, Rouse and Rouse, as perhaps the most significant pioneers in

In a similar way, Colbert is given the designation of both ‘accountant’ and ‘financial manager’ in Soll’s summary of his diverse attributes: ‘Studying with the Jesuits and as an accountant, and then working as a financial manager and military contractor, he saw the connection between these cultures and their usefulness for state administration’ (Soll 2009, 5). Again a few pages later, Soll observes that ‘Colbert was an accountant, a merchant and industrial manager, a policeman and a master librarian’ (2009, 12). But here, we would argue, the slippage conceals a substantive difference, which becomes clear in the detail on Colbert’s industrial management practice given in Chapter 5 of the book (Soll 2009, 67-83). In any instance, Colbert’s managing takes for the most part one of two forms: either seeking information on current practice in various industrial or manufacturing settings, in a typical manifestation of *enquête* practice, or an issuing of exhortations or imperatives in a form of ‘managing at a distance’, either from Colbert himself or as delegated to his *intendants*, to those running such enterprises.

We get a first good example of both (Soll 2009, 69) from Colbert’s 1663 ‘*Instruction pour les maîtres des requêtes*’, wherein he constructs a formulary telling his officials first what to collect, among other things, on ‘commerce and manufacturing’, and second what to enforce through (a) specific ‘orders concerning how they were to regulate law, taxes, industry and culture’ and (b) through following the King’s request ‘that they “carefully examine” each sovereign company “in general and in detail, and those who compose them”’. But this is the *audit* of resources and competences, *not* the direct managing of activity.²⁰

Again, ‘writers’ or *ecrivains* ‘were assigned to ships to manage them as small companies’ (2009, 75), as a result of which de Terron, an *intendant*, could report to Colbert: ‘The establishment of writers strongly contributes to keeping the captains in order’. But at the same time, he is asking Colbert to ‘let the captains know that the establishment of the writers is agreeable to the King and that His Majesty wants them to be able to carry out their duties to their full extent and with complete liberty’. So while

this field, do not apparently describe the initial emergence of the ‘artificial finding devices’ (1982, 202) that we still use today as ‘managing’. So again there may just be here a new discursive regularity.

²⁰ The same approach, though with a more direct accounting focus, is used where Colbert gets intendants, including his brother, Colbert de Croissy, when he was ‘ambassador to London’ (2009, 74), to gather data on shipbuilding, including actual amounts and costs of all raw materials for construction, e.g. wood and iron, plus for each material ‘the price according to that of the ordinary cost,’ plus ‘the number of days of all the workers and their price’ (sc. actual time and cost of labour), so as to calculate item by item ‘the cost of construction of the hull of the ship....and generally of all that which makes up a ship and places it in a state of readiness for the sea’.

this may be described as ‘management at a distance’, it is again at an *audit* type of level; it is not direct interventionist economic or ‘business’ management.²¹

We read off exactly the same dynamic from the case of the man who had the most direct responsibility for industrial oversight, ‘the influential Inspector General of Manufactures, Francesco (or François) Bellinzani’ (2009, 76). As Soll puts it, Colbert writes that, in his visits to factories, Bellinzani ‘should “observe” if the company was useful, well run, and better than those in Flanders’ and then should be sure ‘to “verify” the number of different kinds of artisans, the number of male and female workers, and if the factories were following new state rules’. Soll then goes on: ‘Like a naturalist or an explorer, Colbert uses the terms “observe” and “examine”. His agent would have to compare “intelligence” with local royal officials to try to make these cloth factories work at a higher standard than Dutch competitors, as well as organize an entire distribution network’ (2009, 76).

We see the analogies as apposite: but precisely because Colbert as naturalist or explorer is at that distance where ‘intelligence’ is designed to generate improvement purely through comparison. Hence our characterisation of his practice as an *inquiry-based form* of what one might call ‘managing at a distance’. In no respect is this a modern type of ‘industrial management’ entailing use of reports for day-to-day direct co-ordination and control of inputs, throughputs and outputs, or even a modern ‘top-management’ concern with the setting of budgets or managerial and workforce targets. Instead, as we read it, Colbert is pursuing with respect to industrial management an agenda and a practice which conforms completely to the principles of governing by inquiry.

On ‘governing by inquiry’ as other than ‘governmental management’

Historiographically, our approach is to seek to evaluate this form of governing the state in the terms of its own era, where, as we have already intimated, even in actual manufactories of the era it is not clear that there is ‘industrial management’ of a modern form (cf. Lemarchand 1994).²²

²¹ We would note that Soll’s interpretation is that this is ‘virtual management’: ‘This then led to Colbert’s virtual management of sites such as Rochefort through correspondence with his intendant...’ (2009, 76).

²² Again there seems typically to be a principal-agent type of set-up for workplace activity, in the shape either of inside contracting or putting out systems. This absence of hierarchical managerial relations dovetails with an absence, in the processes for the co-ordination of work, of any systematic use of cost tracking or control to promote efficiency or effectiveness in work production. Constructing such detailed ‘cost objects’ is different from exhibiting a concern through the accounts with economy at the level of inputs and with the possible misuse or stealing of workplace materials or tools (e.g. Hoskin and Macve 2000).

That being noted, we seek now to look at the fine detail of Colbert's management practice in the conduct of 'governing by inquiry', with particular reference to his use of accounting as a form of what appears to be control of the conduct of agents rather than a systematic modern form of financial management. Here the evidence points towards pursuing a relatively circumscribed set of objectives in the use of 'inquiry': for instance to uncover the fine detail of the actions or circumstances of individuals such as tax officials who might be concealing, delaying or otherwise failing to deliver tax receipts due to the king, or landed gentry whose claim to noble titles could be proven through the archive to be false, thus delivering lands and their produce and rents to the Crown.

This leads us to a more theoretical concern, insofar as we share with Miller in seeing the events which we interrogate here as shedding light on the emergence of modern governmentality—but see them rather differently. Put briefly, the events on which we focus here 'make sense', under Foucault's own analysis (as now visible in *Security, Territory, Population*), only when put into a context where there is as yet *not* a modern form of 'governmental management'. Colbert is running his own network of intendants with a meticulous micro-managing commitment, but that network is not nested within anything resembling the line-and-staff structures either of Chandler's modern business enterprise or Weberian bureaucracy, each of which requires co-ordination across the functions and departments of governing or managing, whether the entity is the state or the modern business enterprise. There must be both centrally and in each department or unit within each 'line' a permanent staff function, so that the hierarchy of staff units mirrors that of the line units, thus enabling the consequent 'hierarchy of middle and top salaried managers to monitor and control the work of the units under its control' (Chandler 1977, 3; cf. Weber 2013).

Only systems such as these allow units and whole populations of units to be 'administered and co-ordinated'—and, one might add, whole populations of citizens or customers to be subjects who are objects of governing and/or marketing. Only thus is produced the process that Chandler calls 'administrative coordination' (1977, 6), prosecuted through the staff functions deploying whatever technologies are current for gathering, processing and disseminating information, and where the major difference lies in the extent to which forms of cost accounting have a strategically central role in co-ordination (as discussed further in Hoskin and Macve 2000).

Absent such a structure, the dominant previous form of structuring large entities, through drawing on some version of principal-agent relation, tends to have *centrifugal*

tendencies.²³ In the particular case of the state, the sovereign has a range of senior advisers or ministers, but each tends to run a discrete fiefdom, as principal of a separate set of agents, in a set-up where the agents, if acting at a distance, will frequently have the upper hand, or be controlled only lightly through some form of periodic audit, which may or may not constitute a close questioning of acts of omission or commission. In our view, this is precisely the kind of loose control that Colbert does so much to counteract through his version of governing by inquiry (perhaps in part reflecting his Jesuit education as a child). But he cannot undo the overall principal-agent structuring: and indeed exploits it to secure his position as closest advisor and minister to Louis.

What then appears is that this governing is not one that focuses on either the ‘population’ or the individuals who make it up as both objects of governing and active subjects with desires and interests which have to be managed but also encouraged. In this later phase, Foucault stresses how individuals are now approached as ‘individuals who are quite different from each other and whose behaviour, within a certain limit at least, cannot be accurately predicted’ (2007, 72). Similarly the population has ‘according to the first theorists of population in the eighteenth century...only one mainspring of action. This is desire.’ For the individual ‘(d)esire is the pursuit of the individual’s interest’ (2007, 73): so at the level of the *population* what has to be managed is ‘(t)he production of the collective interest through the play of desire’. So overall governing has to become ‘a management (*gestion*) of populations on the basis of the naturalness of their desire’ (2007: 73): which finally is why a population, like its individuals, is constituted not just as an object but as a ‘subject-object’, as he says more than once.²⁴

This is not the kind of art of governing that Colbert pursues in pursuing ‘*raison d’État*’. The scope and object of his inquiries never moves systematically to managing a population in

²³ This tended to be the case in large entities such as the Roman Catholic Church or traditional armies/navies. At the same time, we note that certain entities, particularly the Jesuits, do from the 1500s develop a form of hierarchical structure which has forms of accountability and a tight top-down control of conduct (e.g. Quattrone 2004, 2015). At the same time, the structure only enables co-ordination through the tight specification of action undertaken by all members of the order on a regular basis, from daily devotions to regular reviews of conduct. Hence understandably, the Order defines itself as a ‘body’ where all parts function only because there is total adherence by each subject to the interests of the whole (Bento da Silva 2012). This differs from the ‘organisational’ form of co-ordination of subjects who pursue *systematically different* interests and activities. This is what is required, so Foucault argues, with modern populations, insofar as they are made up of subjects with desires (2007, 73). So ‘desire is the pursuit of the individual’s interest’ but such individual interests need to be reconciled with a collective interest: so what follows is a new idea ‘of a management of populations on the basis of the naturalness of their desire, and of the spontaneous production of the collective interest by desire’ (2007, 73).

²⁴ Thus, two pages previous to the introduction of his triangle, he defines population, there named as ‘subject-object’, first ‘as the final end of government’ and then ‘as the end and instrument of government’. As such ‘it is the *subject* of needs and aspirations, but also the *object* of government manipulation’ (2007, 105-106).

this manner. Foucault suggests that perhaps the way that ‘management’ was generally understood as a term did not help. For it was still closely tied to the allocation (in Greek *nomos*) of the resources of the family (the Greek *oikos*).²⁵ Hence the ‘economic’ was not perhaps a term that could aspire to function as a ‘level of reality’ as it could, once enables a new form of ‘economic truth’, as suggested above. Instead Foucault notes that word ‘economy’ as late as Rousseau (i.e. in the mid-eighteenth century) carries the old of ‘the wise government of the house for the common good of the whole family’ (2007, Consequently ‘(t)he problem, Rousseau says, is how to introduce the wise government of family....within the general management (*gestion*) of the state’ (2007, 95).

Thus overall, we conclude that Colbert may indeed have had sophisticated ways of deploying his network of *intendants* and officers to generate his archive and so set up the possibility of a stunningly detailed and comprehensive form of ‘information management’. But he was not operating his network within a *general* line-and-staff structure which linked and co-ordinated all the departments of government (as in the classic Weberian or Chandlerian formulation).

Instead, he was still operating within a principal-agent world, where his network reported only to him and all the information it provided remained his secret, except where he felt it appropriate to share it with Louis or one or two trusted confidantes with a ‘need to know’. This, we suggest, is also a, if not *the*, structural reason why his network could be dismantled so quickly and completely by Louis upon his death, along with the dispersal of his Library collections and the termination of his son’s prospects as future right-hand-man in the governing of Louis’s state.

Taking these three observations into consideration, we conclude that (*contra* Miller, 1990) Foucault conceptualises modern governmentality, in the form of governmental management, as systematically different from the Colbertian art of government. Equally it follows, for us, that it is injudicious to equate too quickly the practices of modern managing with the kind of managing that Colbert undertakes (as per Soll 2009). Within the ‘administrative state’, the continuous creation of ‘calculable selves in calculable spaces’ as identified by Miller (1992) is absent: as is the possibility of whole populations of subjects making themselves up into selves who calculate as well as being calculable, in ways that promote a self-managing designed to succeed in meeting the targets that will ostensibly fulfil their desires. Foucault himself indicates the difference when he discusses

²⁵ *Oikos* is here a designation which may extend to the family business as in Pacioli’s description (von Gebattel 1994) and to related business partnerships.

the view of the population held in the 1760s by the physiocrats (who are, for him, the first to visualise the problem of governing as managing a population with desires/interests), compared to that expressed in earlier mercantilist or cameralist texts. He suggests that the latter may have seen the population as a ‘source of wealth, and...having to be framed by a regulatory system...(but) basically see it only as the collection of a sovereign’s subjects’. So ‘the mercantilist, cameralist, or if you like *Colbertian* project was situated within the relation of the sovereign’s will to the subjected will of the people’; but ‘with the physiocrats and more generally with the eighteenth-century economists...the population...will be considered as a set of processes to be managed (*gérer*) at the level and on the basis of what is natural in these processes’ (Foucault, 2007: 70, emphasis added).

If the analysis so far has indicated some of the structural and processual limitations which, from our vantage point in the present world of management and accounting, we may now see as having been at work in even highly effective ways of governing the administrative state like that of Colbert, we would like now to turn to consider the practice which has been widely held up as the key to that effectiveness, including by both Miller and Soll: and that is the practice of ‘*enquête*’ (or ‘inquiry’). Soll, as observed earlier, recognises that it has an ancestral pedigree as a term of administration, back to twelfth-century English *inquisitiones* (2009, 67). In our own early work on the genesis of DEB (Hoskin and Macve 1986, 110), we referred to another aspect of that pedigree, the development by Abelard in his *Sic et Non* (c. 1130 AD) of a new form of critical reading, which sought to establish the truth in situations where the truth was in doubt because different texts (in the first instance theological and biblical texts) said different things.

However, we now see the significance of taking this previously rather perfunctory analysis of ancestral forms of inquiry further by opening up the possibility that inquiry is more than just an administrative device, or even an intellectual one: a possibility put into circulation in two slightly differing but complementary ways by Foucault and by Erwin Panofsky. For both identify inquiry as developing as a transformative new ‘mental habit’, in Panofsky’s formulation, and ‘form of truth’ in Foucault’s, emerging in the ‘middle of the middle ages’ for Foucault (2001, 5), and between 1130 and 1270 for Panofsky (1957, 21), with the latter also identifying Abelard as the individual who pioneered this intellectual breakthrough.

Furthermore Panofsky specifies how this may in its way also be a transition point in Western reason, given that Abelard’s focus in the *Sic et Non* is on developing a new way of ‘exposing the differences and even contradictions’ (1957, 66) in passages found in the Bible and the early Church Fathers, through a critical reading which involves textual criticism and

the comparing and resolving of all conflicts identified, to constitute out of discord and new concord that would constitute a now-unassailable truth. As Abelard himself puts it: ‘through doubting (*dubitando*) we come to inquiry (*inquisitio*); through inquiry we perceive the truth (*veritatem*)’.

It is this new rigorous way of eliciting truth through eliminating contradiction that Panofsky proposes. It becomes *the* new ‘mental habit’ which then spreads temporally and spatially across ‘the period from around 1130-40 to 1270’ and within the ‘100 mile zone around Paris’ (1957, 21), where it starts within the world of the Cathedral Schools and then crystallises and intensifies around 1200 in what will shortly become the new University of Paris.

So we devote our next section to a more detailed analysis of what may now become apparent as more than just a way of governing but as a whole way of thinking that shaped acting in the pursuit of knowledge as much as the exercise of power, into the era of Colbert at least. We then consider how this form/mental habit translated across from intellectual to governmental spheres of thinking and acting, always focused on ascertaining the truth beneath a surface where truth mixes with error, deceit, and fraud, and so contributing to a governing that seeks to manage certain resources along with the activities of certain subjects (and particularly where those subjects are in possession of resources that should or could be claimed for the sovereign).

In this respect, we seek to expand on one particular observation that Foucault makes, in addition to seeing it as ‘form of knowledge’, namely: ‘The inquiry is precisely a political form—a form of management and the exercise of power (*une forme de gestion, d’exercice de pouvoir*) that...became, in Western culture, a way of ...collecting things that go to be regarded as true and transmitting them’ (2001, 51).²⁶ Thus we may extend the understanding of inquiry as a truth-establishing device which, particularly in the hands of a skilled and methodical user such as Colbert, could be deployed in highly effective ways to increase the resources available to the administrative state, and thereby advance the best interests of the sovereign who was the state, in precise accordance with the principles of ‘*raison d’État*’.

On the medieval genesis of ‘inquiry’ as ‘form of knowledge’, means to truth, and way to exercising a managerial power

²⁶ We note the repeated differentiation, frequent in Foucault, of inquiry as ‘form’ at the level of *savoir* which then enables a range of knowledges as *connaissances*. We have therefore corrected the translation, particularly of the crucial phrase ‘*une forme de gestion, d’exercice de pouvoir*’ (1994, 588) which has been mis-rendered as ‘a form of power management and exercise’ (2001, 51).

‘What is called the inquiry—the inquiry as practiced by philosophers of the fifteenth to eighteenth century, and also by scientists, whether they were geographers, botanists, zoologists or economists—is a rather characteristic form of truth in our societies’ (Foucault 2001, 4). If one puts together this observation of Foucault with that immediately above on the inquiry as ‘form of management and exercise of power’, one has the full panoply of recursive Foucauldian terms circling round this particular technology or practice: and one may begin to see how Colbert’s deployment of inquiry for governing displays a ‘way of thinking’ or ‘mental habit’, as Panofsky (1957) puts it, that moves across fields for the exercise of both knowing and power with apparent ease.

The issue that then arises is its genesis or origin as practice with such significant shaping power. Foucault is clear, going on from calling the inquiry a ‘form of truth’, thus: ‘The inquiry made its appearance as a form of search for truth *within the judicial order in the middle of the medieval era*’ (2002, 5, emphasis added). But for Panofsky, with the starting point being Abelard, the initial dissemination is in that 100-mile radius round Paris, within a newly expanding elite pedagogic world, where ‘intellectual training shifted from the monastic schools to institutions urban rather than rural, cosmopolitan rather than regional, and so to speak only half ecclesiastic: to the cathedral schools, the universities, and the *studia* of the new mendicant orders, nearly all of them products of the thirteenth century’ (1957, 22).

But it is not purely an ‘academic’ shift, this new ‘mental habit’: its proximate outcome, Panofsky claims, is a connection between the great new intellectual movement, Scholasticism, and the great new Gothic architectural movement, where experts begin to approach problems in the same way; but wider fields of expertise from music to art begin to demonstrate similar ways of thinking and acting. In this vein, our own work on the genesis of DEB (1986) also began with twelfth-century changes in ways of reading and forms of writing, within the elite pedagogic world of what became the university (albeit then with a focus on the ‘examination’ rather than ‘inquiry’ as the key knowledge-producing device which then was embodied in the practice of DEB).²⁷ Interestingly for our analysis here, Foucault follows his initial observations on inquiry as ‘characteristic form of truth’ with the observation that it is displaced around 1800, as ‘other forms of analysis were

²⁷ As noted, in the light of the material now available in Foucault (2007) our analysis there now needs correction.

invented...rather curious and particular forms of analysis that I shall call *examination*' (2001, 5).²⁸

There is therefore a difference in these approaches at the level of provenance: that is, where inquiry in this new form comes from. Our view here is that Foucault is correct in seeing *inquisitio* as having a first major significance as a legal form of knowing, in a provenance which begins in Roman legal practice and follows into Carolingian and Merovingian Church Law practices in the eighth and ninth centuries, for instance where a Bishop would process through his diocese undertaking an *inquisitio generalis* or *specialis* (Foucault 2001, 51-52). Yet there is something procedurally distinct about the form of *inquisitio* which emerges, we would now argue, in the pedagogic setting in northern France in the early 1100s, crystallising in Abelard.

The procedure he initiates proceeded in a manner not so different from the one that we have already seen in Colbert, but it is not the same as that followed by the earlier bishops. For that earlier process was primarily oral, although a written record would be kept. So the bishop may conduct a trial, but then, as Foucault notes, the trial will be terminated if a witness makes an oral confession of the type: 'Yes, a crime was committed. It consisted in this. I am its author.' (2001, 46). That possibility becomes procedurally excluded under the new form of *inquisitio*, since an oral confession cannot terminate the inquisitorial process. Everything pertaining to establishing the 'truth', judicial or theological, must first be gathered together, turned into writing, and then cross-referenced, that is, in a systematically 'graphocentric' procedure.

This is what begins to happen in scholarly work on theology and canon law, in the generation after Abelard. For such scholars follow Abelard's recommendations by first collecting all the relevant texts where conflicting statements were made, then developing systems for finding and cross-referencing such texts so that they begin to form a network of statements from within which the 'truth' may be extracted. But that truth extraction then requires the appropriate practice of critical reading, which follows the meticulous form of textual criticism that Abelard pioneered: first to establish the correct form of words of the statements in each relevant passage and then to interpret what those words say (through emergent techniques of commentary and hermeneutics). Only in this way will all contradictions and conflicts be resolved, so that discord will become concord as the truth

²⁸ The linkage of inquiry to examination as forms of knowledge and of power carries over into the book that followed these lectures, *Discipline and Punish* (Foucault 1977), although the focus is much more on examination and the nineteenth-century context there.

lying beneath the fallible surface is established, in this progression from ‘doubt’ (a process of *dubitatio* sanctioned by Aristotle according to Abelard), on to ‘inquiry’ and so ultimately to ‘truth’.²⁹ This approach can then become a procedure within Church legal practice and transform it into the form of inquisitorial justice that is developed from the 1230s on, largely by graduates of the new universities, who are also often members of those new orders of friars, the Dominicans and Franciscans.³⁰

What we draw from this is that the significant transformations take place first in the pedagogic context not the juridical one. But across both there appear two new principles for the production of truth, which we see as different from those obtaining previously in the Western tradition. The first is at the level of the relation of speech to writing. It has often been remarked that ancient Greece and Rome although alphabetic cultures, retained a respect or preference for the voice over writing, a phonocentrism (e.g. Ong 2012). But here we see the beginnings of a systematic graphocentrism.

This extends in many directions: a move towards silent reading rather than reading aloud, the incorporation of Arabic numerals alongside alphabetic writing, and at the level of alphabetic writing itself, a shift from having different alphabets for different ‘languages’ to using the Latin alphabet across vernaculars (Hoskin 2007; cf. Hoskin and Macve 1986).

But here this move towards being centred on writing breaks through into the construction of truth. Foucault remarks on how by the fourteenth century there appear ‘types of inquiry that sought to establish truth on the basis of a certain number of carefully collected items of testimony in fields such as geography, astronomy, and the study of climates’ (2001, 49). Beyond these lie those seventeenth-century fields, general grammar, natural history, and the analysis of wealth, which he characterised in *The Order of Things* (Foucault 1974) as engaging in knowledge as ‘representation’. Panofsky sees the articulation of this kind of

²⁹ However, this now appears to be based on a misreading in early-medieval Latin translations of Aristotle’s use in the *Metaphysics* (3.1) of Aristotle’s Greek term *aporia*, which signals reaching a no-way-out point in a dialectic game. This gets translated as *dubitatio*, which is a systematically different procedure, as developed in scepticism (and as to be developed in a systematically different way by Descartes). See Borgo (2014) who notes: ‘At least five Latin versions of the *Metaphysics* become available to readers between about 1125 and 1270’ with the (mis)translations coming ‘at least four times from the Greek and at least once from the Arabic’.

³⁰ Given (1997) goes into the detail of the new technology of documentation that drives the Inquisitorial practice that begins with the drive against Catharism from the 1240s to eradicate heresy in the Occitan-speaking South West of France. All answers given by those summoned to testify to the inquisitors were now transcribed (note the transcription was always into Latin from whatever vernacular was employed, which in the 1240s case was typically Occitan rather than French). The set of testimonies was then, like those of the Church Fathers, read critically to establish in a preliminary way who was, and was not, a heretic. Suspects were then called back and re-examined, and any changes in their answers were challenged by reading back (with suitable retranslation from the written Latin text) what they had said before. Each written ‘dossier’ was part of a network of true or false statements which had to be critically read as a whole to establish who the heretics were and thus extirpate heresy definitively (Given 1997, see especially chapter 1, ‘The Technology of Documentation’).

graphocentric truth-production differently, finding its first intellectual expression in the work of the great Scholastics, and thence migrating into the thinking of the architects of the great urban Gothic cathedrals (1957, 43-53).

Here he stresses the importance of orderliness and logic, not in the sense of the Scholastics thinking ‘in a more orderly and logical fashion than Plato and Aristotle’ but in making ‘their orderliness and logic palpably explicit’ (1957, 34). He further stresses how an ordering via *articulation* is part of this new order, and how it spreads across the intellectual, oral and visual spheres, so that ‘the intellectual articulation of the subject matter implies the acoustic articulation of speech by recurrent phrases, and the visual articulation of the written page by rubrics, numbers and paragraphs’ (1957, 38-39). This mental habit then affected all the arts. ‘As music became articulated through an exact and systematic division of time, ...so did the visual arts become articulated through an exact and systematic division of space’ (1957, 39).³¹

But where Panofsky is perhaps most insightful is through his specification of the three formal requirements for making true statements that follow from engaging in ‘inquiry’ in this *explicit* orderly and logical fashion. These requirements may be articulated first in Scholasticism, but they are then disseminated not only into Gothic architecture but into subsequent knowledge discourses across the centuries. He describes the requirements as follows: ‘(1) totality (sufficient enumeration), (2) arrangement according to a system of homologous parts and parts of parts (sufficient articulation), and (3) distinctness and deductive cogency (sufficient interrelation)’ (1957, 31): but further he makes it clear that here ‘sufficiency’ designates having *precisely* the relevant amount of each requirement, *and no more*.³²

This is what can then launch a ‘mental habit’ of seeking to establish truth through first gathering everything relevant, then imposing on it ‘a scheme of division and subdivision, condensable into a table of contents or synopsis, where all parts denoted by numbers or letters of the same class are on the same logical level’, a scheme that now obtains as he observes ‘from major works of scholarship’ to ‘doctoral theses’ (1957, 32), and which, we

³¹ The musical articulation also starts in the 100-mile radius, as ‘it was the Paris school of the thirteenth century that introduced the mensural notation of “breve”, “semibreve”, “minim”, etc, each of which is half the length of the previous one, with the “breve” or “short” note itself being half the length of the “longus”’ (1957, 39).

³² So in terms of sufficient enumeration, ‘the High Gothic cathedral sought to embody the whole of Christian knowledge, theological, moral, natural, and historical, with everything in its place, and that which no longer found its place, suppressed’. So ‘structural design.. achieved an unparalleled balance between the basilica and the central design type, suppressing all elements that might endanger this balance, such as the crypt, the galleries and towers other than the two in front’ (Panofsky 1957, 44-45).

might add, is now globally disseminated as the default mode of computer-generated formats from word processing packages to slide-show presentations.

So there is a first new principle of truth-production, we suggest: a systematic and never-ending graphocentrism. But there is a second and complementary principle which follows from engaging in graphocentric truth-production. The knower or 'truth-teller' must adopt a location or 'subject position' where the graphocentric material can be both 'read as a whole' and 'comprehended in all its parts'. This requires first being on the move, to assemble the material required (i.e. everything relevant and nothing more) for 'sufficient enumeration'. Then it requires moving around the 'population' of texts and statements now assembled, to re-assemble them into a readable network. But then comes immobility, in the sense of a subject-position where the reader can simultaneously 'grasp together' (literally 'com-prehend') all the relevant and diverse surface statements and read beneath their surface to render visible the consistency that only such a reading can reveal, thus extracting from the discord of voices the new 'concordant' truth.

Such a reading position, we suggest, is one of 'synopsis', a reading of all texts as one text, a reading only possible from an immobile location before the set of texts. In this respect, this is a first version of what Nagel (1989) would call 'the view from nowhere', since this is not a reading of a text in its original material setting but, to pick up another point of Panofsky's, a reading of excerpts from texts removed to a new imaginary kind of space where they are located in an 'immaterial projection plane...(which) renders account not only of what is seen but of the way it is seen under particular conditions' (1957, 16). There is a range of work now (e.g. Blair 2010; Daston and Galison, 2007) which considers how in recent centuries the immobile reader in an imaginary space constitutes a 'non-natural' perspectival and thus objective view (and truth). But Panofsky draws us back to seeing a twelfth-century genesis for this too, which will lead by the early-fourteenth to 'the emergence of a perspective interpretation of space' originating with Giotto and Duccio, albeit 'imperfectly handled at first' (1957, 16); and he characterises this as a transformative way of seeing and reading the world, as it also transforms the 'way of seeing...of sculptors and architects' who began to comprehend the 'forms they shaped not so much in terms of isolated solids as in terms of a comprehensive "picture space"' albeit one that constitutes itself 'in the beholder's eye'.

So this synopticism comprehends both a view from nowhere and a view onto a space that is immaterial but within which all texts can be variously located and read 'all in one' and 'one in all'. Thus we suggest that there is developed a new underlying principle of how to constitute truth: a 'graphocentric synopticism'. Under this principle, all the texts relevant and

only those must first be assembled (sufficient enumeration); they must then be readied for reading in what is thus an immaterial space, via the ‘view from nowhere’; thus they become a population of texts constructed just for the purpose in hand which are then gridded and cross-referenced in order to be readable as a whole and in all their relevant cross-referred detail (‘sufficient articulation’). The synoptic reader then tracks across the population of texts, reading this whole in all its parts for regularities, silences, consistencies and contradictions; inquiry duly undertaken then resolves the conflicting and discordant statements into a concordant truth (sufficient interrelation).

A new principle of text and truth engagement is, therefore, brought out of concealment: graphocentric in a first sense since it depends upon turning everything into writing and setting it up as an über-text which is constructed as a meta-writing in a new ‘immaterial space’; and ‘synoptic’ since what is now brought together must be read so as to make both regularities and silences in this über-text *visible with each other* as the sole means to establish the true regularities beneath the surface of the über-text.³³

But as Foucault and Panofsky enable us to see, the form of ‘veridiction’ shifts not only across fields of knowledge, but remakes the exercise of power on the basis of knowledge, in what becomes an exercise in ‘graphocentric synopticism’, where all statements in a population of potential statements must be turned into writing and then rendered available for a synoptic reading in order to be re-written ‘in their truth’.

This new way of thinking, which therefore remakes governing and truth-extraction in the form of the Inquisition, is what is extended by Colbert. But its principles, of sufficient enumeration, articulation and interrelation, apply equally to the form of accounting which becomes DEB. For if we consider its important features, they are all manifestations of these three procedures: first, all relevant transactions, and only those, must be entered into the books (sufficient enumeration); second, the entries must all be posted twice with cross-referencing, and must be nested at the appropriate level within the set of books (sufficient articulation); and finally, the doubled entries must tally, with each other, and with the whole population of entries; only then may a ‘balance’ be struck and conclusions that are formally true, whether causal or quasi-causal, be drawn (sufficient interrelation).

So armed with this expanded understanding of the genesis and form of knowledge and truth-production that is the inquiry, let us return to the two episodes where we see these

³³ As in the discovery that the first three gospels in the New Testament of the Bible—those of Matthew, Mark and Luke—are, despite the critical scholarly identifications of individual variations, versions of the same stories with regularities of theme and narrative, and systematically different from what is contained in the fourth gospel, that of John: so that they become the ‘synoptic gospels’ (e.g. Goodacre 2001).

dynamics playing out within the French administrative state, as the inquiry extends its scope to operating as ‘form of management’, and way of enabling ‘the exercise of power’.

‘L’État, c’est quoi?’ On ‘inquiry’ and DEB as forms of management and governmental practice in the *grand siècle*

We have indicated where there are theoretical and historical limitations of the previous linkings of the Colbert episode to modern discourses of ‘governmentality’ and of modern management. We have also shown how material from Foucault (Foucault 2001), which has become more recently available/retranslated now, alongside the analysis of Panofsky (1957), enables us to unravel the ‘long history’ of *inquisitio* / inquiry / *enquête* that dominates the construction of ‘truth’ until the advent of *examination* in the nineteenth century. Now we return to reconsider our two episodes, with a special focus first on the ways in which Colbert deployed ‘government by inquiry’ and DEB, particularly in the ‘Colbert period’ (1661-1683), and thereafter on the ways in which the Paris brothers deployed DEB in a sense against, or potentially beyond, ‘government by inquiry’, across a period which arguably begins in 1712 and lasts till 1726, when they end their involvement in the governing of the state.

In the two episodes, we see in play both the textual and critical reading practices first articulated in these earlier centuries, although now in different interrelations. But what we now seek to do is consider how these interrelations play out, at the level of historical practice, by looking at the art of governing manifest in the activities of both Colbert and the Paris brothers as instances, in another of Foucault’s phrases, of ‘the State as way of doing things, the State as way of thinking’ (Foucault 2007, 358). To do so, we need also to address the claims that have been made (e.g. Soll 2014; Lemarchand 1999) for the role of DEB.³⁴

The Colbert episode

There is an important respect in which both our episodes are, we would say, *structurally* linked. In practice, the protagonists in each episode have to operate *both* with *and* against principal-agent ways of doing things.

Hence Colbert, for instance, has to have his private network of *intendants* and officers, operating as agents for him as principal, even as they tackle the consequences of other principal-agent networks, including those of the tax farmers and of his ministerial rivals.

³⁴ We shall argue that it does not need or attempt to deploy Mattessich’s (2000) ‘full logic of DEB’ as defined in our Introduction.

However, once his own principal-agent structure has become dominant, Colbert works successfully to keep the King close, not least through using inquiry, in the form of a forensic accounting of the activities of the tax farmers who (he has no doubt) are serving themselves far more effectively than they are the King.

Similarly, he draws on the principles and practices of DEB in such ways as he can. For instance, he recommends the system to the young Louis as something highly desirable. But accounting's value as form of 'order' is embodied for Louis by Colbert in the 'Golden Notebooks' (Soll 2009, 64-66), which he presented to Louis each year, starting from 1661, as 'abridgements' of the state accounts, with concise summaries typically of annual expenditures and earnings, 'but they also detailed and compared the income from each tax farmer, ...final single-entry tallies of spending as compared with cash on hand... (and) comparisons such as tax farmer income between 1661 and 1665' (Soll 2009, 66): so not apparently in DEB. And while these notebooks had an ostensive value, in themselves they cannot indicate just how active Louis was in either the analysis of the accounts or the possible formulation of policy from them (cf. Soll 2014, 95).

What they do indicate however is how crucial to Colbert from the start of his hold on power in 1661 was the objective of imposing 'order' on the activities of tax officials, if he was to improve the finances of the Crown: which is the same issue that would occupy the Paris brothers and the Ministers of State to Louis XV some fifty years later. But so far as actually putting the 'full logic' of DEB to use to run the state in some form of modern financial management (or even some form of financial management as practised by those households who deployed DEB from the fourteenth century on), there is no evidence that it was ever considered as a realistic option by Colbert.

Here, we would agree with Lemarchand that the evidence indicates that attempting this, or 'thinking' it, was very much the agenda that the Paris brothers entertained in the 1720s. But even there the existing principal-agent structures (and those who profited from them) ensured that their vision came to nothing. So in this way of thinking the state could not result in a comparable acting.

So on DEB, while Soll concludes that there was 'a sophisticated form of state accounting...during the ministry of Colbert', at the same time, he concedes that on the evidence it appears that 'true double entry was not done at an official level' (2009, 64) and

in the end Louis's own mastery of accounting extended to no more than 'complex single-entry form' (2014, 95).³⁵

So what was done? Here we turn to our close reading of the extent and limits to Colbert's use of DEB in the pursuit of the tax farmers, as discussed by Soll (2009, 61-64) but also as decodable from a re-reading of the specific document he discusses there, Colbert's 1663 document, '*Mémoires sur les affaires des finances de France*' (Colbert 1863), written by Colbert specifically for Louis: which in our view is an excellent (and probably successful) example of seeking to bind Louis closer, by means of working through, and being seen to work through, inquiry.

The text is wide ranging: but the particular focus of our interest is on precisely how he went about extracting, on a more timely basis, far more of the tax revenues due to the Crown from the tax farmers than was then the case. First Colbert describes the forensic accounting type of critical reading that he undertakes (but always, he is careful to say, in conjunction with Louis) across the three major Registers in which tax entries were accumulated in interlocking format. He describes how 'they' extracted from these Registers all anomalies and omissions, and so established what revenues and resources should be accruing to the state: and finally how they were able to exact what was due and then consider what penalties or sanctions might be brought against miscreants.³⁶

In the Appendix, we give a close shadowing of Colbert's text (with the French where helpful) to bring across how far this is a set-up that is inquisitorial in the Abelardian (and DEB) manner, but one that is totally run and managed by Colbert—more so even perhaps than Soll conveys insofar as the text shows how far Louis is shepherded into a figurehead role of 'inquisitorial reader' of the forensic audit undertaken via the Tax Registers. So, yes it is a meticulous form of forensic audit: but no, it is not a use of the 'full logic' of DEB to 'manage' the affairs of a whole estate or set of enterprises, as could be done at the level of the family (whether engaged in farming, commerce or banking). Finally, it is a process where Colbert leads and Louis undertakes only the ritual last stage of the synoptic and graphocentric mode of inquiry. All the hard work of detailed information collection and processing is done (and stage managed) by Colbert (Soll 2014, 95), but in such a way that he does bind Louis

³⁵ Professor Soll has confirmed to us in correspondence that in his view Louis had a sense of accounts, but could not keep them, though there is a letter to his mother in which he brags about learning accounting. This appears consistent with the description Colbert gives in 1663 of Louis's engagement with the state accounts in his '*Mémoires sur les affaires des finances de France*' (Colbert 1863), which suggests that Louis could do a superficial audit, but not actually keep books. For further detail, see Appendix.

³⁶ This last is something on which Colbert is very keen, but the narrative makes it clear between the lines that Louis was less so, and so swingeing penalties are not exacted.

closely to him successfully until his death in 1683—when Louis thereupon dismantles Colbert’s system and ensures that he is never bound in such a way again.

The Paris brothers episode

The brothers were commissioned in 1716 by the *Duc de Noailles*, the Finance Minister the accession of the young Louis XV, to implement their plan whereby DEB was to as a form of audit and control over the *financiers* and *comptables* charged with delivering the direct tax revenues known as the *recettes générales*. The specifics (Lemarchand 1999, 230-231) were to require the *comptable* in each of the twenty tax jurisdictions (*généralités*) of the state to submit a day-book every two weeks recording in strict chronological order (and with no gaps on the pages) all their ‘real-time’ entries of tax-related receipts and expenditures.

These day-books, if not in DEB already, would then be put by the central administrative office into DEB format thus enabling the construction of ‘a general day-book kept in double-entry’ and thereafter the construction of ledgers, from which ‘a *compte particulier* (particular account) was opened for each *comptable* and a *compte générale* (general account)...for each category of receipt or expense’ (Lemarchand 1999, 232).

Lemarchand makes two other things clear: first, that this was seen as a first step in a more general reform of the state finances drawing on DEB’s potential for remaking the actions of agents in the interests of their principal; and second, that the impetus for this initiative came from an earlier initiative of 1712, where Antoine de Paris had used this approach and ‘successfully reorganized the *recette générale* of the Dauphiné, by introducing double-entry accounting’ (1999, 230).

The immediate advantage, as emphasised by Lemarchand, over the existing ‘charge-and-discharge’ accounting system (which had left accounts unsettled often for many years, requiring the state to borrow its own money from the *financiers* at a heavy interest cost) was to enforce speedy remittance of the revenues as regularly reported in the day-books. The attempt to generalise the system was delayed until after 1720, as there was a hiatus in their government work as they ran afoul of John Law before the implosion of the latter’s financial re-engineering project in 1721. They did then seek to extend the earlier system, but found increasing resistance from the *financiers* and their allies. In consequence from 1726 the system was abandoned and the old principal-agent regime, based on ‘charge-and-discharge’ accounting, returned (Soll 2014, 133-4).

From this, several issues arise. First, there is a technical-conceptual accounting issue, concerning just how essential was DEB as such to bringing accounting into the ‘art of governing’ here. For while the journals, and the related prompt balancing of each collector’s ledger account and collection of the amounts due, were the key to this operation, it is not clear that the rest of the DEB architecture (cf. Mattessich 2000; Sangster 2016) provided much if any added value. We note in this respect that Lemarchand observes that the full potential of a DEB system was not employed since the system was not designed to give a statement of the state’s property, but simply to follow the cash flows (1999, 233). Its summaries, therefore, probably could have been accomplished by more simple classification in single-entry books. Since Lemarchand’s article does not illustrate a complete set of entries through the entire system, it appears possible that the system only works, insofar as it works, through enacting aspects of the DEB process alongside the typical practices involved in ‘inquiry’ (*enquête*), particularly those involving agents (like Colbert’s intendants) reporting exclusively to *their* principal, in this case the Paris brothers.³⁷

Second, there is the issue of the structure of governing in a world of principal-agent relations. In the initial successful intervention by Antoine de Paris in the Dauphiné, he *is* the principal and in direct charge of the Tax Registers, and so able to undertake an intervention analogous to that of Colbert in 1661, through an analogous use of DEB for a forensic audit of sins of omission and commission. But additionally at this regional level, he can impose through prescription the timely remission of revenues on his direct-line agents and impose the kind of order on their conduct which Savary’s texts sought to impose on merchants (Miller 1990).

However, when it comes to the subsequent attempt to make this approach work at the whole-state level, the centrifugal tendencies in the principal-agent structure come virulently into play. So the (re)introduction in 1716 of DEB as a control and audit device to ‘manage’ the *financiers* who raise and remit the taxes across all the tax jurisdictions fails to break their power, as there is no sufficient central and centripetal counter-force to compel these second-tier principal-agent structures to conform wherever one or more *financiers* resist.

Thus at the level of the ‘way of thinking’, there could be the vision that it might be feasible to break the power that the ‘agents’ had in the traditional ‘principal/agent’ mode of raising taxes; it might be possible to overcome the delays and excessive deductions suffered

³⁷ Lemarchand (1999, 236) gives examples of other ‘one-off’ essays promoting the use of DEB in state affairs. There is a wider accounting issue implicit here, which is just how necessary or valuable a DEB approach is to the art of governing even today (e.g. Broadbent and Guthrie 1992; Hood 1995).

by the state under the previous ‘charge-and-discharge’ accounting system that deferred settlement of the net balances due until long after the Treasury had been compelled, for of ready cash, to borrow from those same *financiers* at burdensome rates of interest (Lemarchand, 1999). But this did not, in the event, translate to the *general* level of the of acting’.

This structural limitation remains in play thereafter, if anything even more virulently, when the brothers, after 1720, seek to extend this form of what we might call ‘management via DEB’ to controlling the state finances generally. Arguably the virulence is compounded because of the further vision, which Lemarchand notes (1999, 225), of seeking to align this use of DEB with a more general administrative reform of the structure of governing, which would have replaced ‘a set of decentralized contractual relations with a centralized bureaucratic administration’, thus constituting an early example of the emergence of Foucauldian ‘disciplinary technologies’.

This remains an intriguing possibility, as Lemarchand poses the question of how far the system as envisaged was a form of what one might describe as modern managerial coordination and control implicating ‘double entry as a disciplinary technology’ (1999, 241-5). This takes us back to Foucault’s distinction between inquiry and examination as forms of knowledge, and his stress on how the examination constitutes a new ‘knowledge (*savoir*) of man’ in a way that ‘engendered an utterly new type of subject of knowledge’ (2001, 2).

At the same time, we draw on earlier historical-theoretical analyses of the difference made by examination in making possible modern management (e.g. Hoskin and Macve, 1988) and their historical tracing of how it is not examination *as such* but the new formal characteristics that examination develops in elite European higher education settings from the 1760s which give this ‘form of knowledge’ the transformative significance that Foucault (e.g. 1977, 184-194) attributes to it. These characteristics are first, the shifting of examining practice from being predominantly oral (as had been the case since the emergence of the university) to predominantly written; and second, the introduction of a *unilinear* form of numerical grading, a practice found neither in earlier European forms of examining nor in significant and long-lived systems elsewhere, such as the Chinese (cf. Elman 2000).

Postscript: From ‘synoptic graphocentrism’ to ‘grammatocentric panopticism’

In the light of the foregoing analyses, we offer, before our conclusion, two ‘postscript’ reflections—one on the system of ‘governing by inquiry’ as a form of ‘synoptic graphocentrism’, and the second on the relation between the ‘examination’ as subsequent ‘form of knowledge’, according to Foucault, and the form of power that he names as ‘panopticism’. Here he says, in consecutive sentences (Foucault 2001, 58) firstly, ‘We live in a society where panopticism reigns’; and secondly, ‘Panopticism is a form of power than rests not on the inquiry but on...the “examination”’.

So, firstly, we suggest that the key factor in making ‘governing by inquiry’ work, as illustrated by Colbert’s success, is the ability to function as a single conduit through which all information generated by inquiry comes to one location where it can then be subjected to a unitary and ‘synoptic’ critical reading of all the material turned into writing.

But our suggestion, that the system of ‘information management’ in this respect is not just ‘graphocentric’ but also constitutes a form of ‘synoptic graphocentrism’, is an analytical attempt to mark out what it is distinctive and new not just at the level of a form of knowledge, nor even of a form of knowledge-based power, but at the level of a form of ‘veridiction’, a way of constituting statements that can then, with ‘synoptic graphocentrism’ as principle of thought and action, be adjudged true or false. At the level of the ‘art of governing’, we would argue that Colbert never moves beyond ‘governing by inquiry’, and that his form of ‘managing’ and his way of using DEB to conduct forms of forensic audit both confirm that.

At the same time, the level and intensity of the way in which he deploys the principle of ‘synoptic graphocentrism’ goes beyond any art of governing up till then: and arguably it is not outdone until the moment, some 80 years later, where the first subsequent forms of governmental management could begin to be articulated. That level and intensity are what is lost as soon as Louis XIV dismantles his system following Colbert’s death, so that Louis does then become his own ‘principal’, but a principal who now presides over a dispersed set of agents who are again permitted and even encouraged to give their rivalry full play.

Secondly, what follows synoptic graphocentrism, as a principle of thinking and acting? How does it become possible to develop a centripetal form of structuring action such as the line-and-staff system identified by Chandler (1977) and to link it to the new range of forms of cost and management accounting, as supplements to DEB, which produce the business form of ‘governmental management’ (Hoskin and Macve 2000)? The answer given by Foucault (1977; 2001) is ‘panopticism’, of which he says (2001, 58): ‘The Panopticon is the utopia of a

society and a type of power that is basically the society we are familiar with at present, a utopia that was actually realized’.

But this then poses, now, the possibility of re-thinking the relations of continuity and discontinuity here: of inquiry and/*versus* examination, and of synopticism and/*versus* panopticism. In this regard, the discussion of DEB as potential ‘disciplinary technology’ (Lemarchand 1999, 241-5) nicely points up a gap which is illustrative of the discontinuity involved here, between the ‘motivational’ way in which the Paris brothers, and others concerned with the art of government in the early 1700s, conceive of reconciling the *comptables* to their DEB system and the kind of solution advanced some 80 years later.

Lemarchand (1999) draws extensively on a *Traité* of 1733, probably written by Paris la Montagne, which at one point considers how a ‘stick and carrot’ system might have worked to get most of the *comptables* at least on board. It says: ‘it would be necessary to make an example of *comptables* that were found acting illegally or embezzling’; but then there could be a separate reward system for granting ‘some indulgence, and even...a money bonus to *comptables* that distinguish themselves through good conduct’ (1999, 244).

This approach, where reward and punishment systems are separate, is then contrasted to the different solution to getting the tax remittances from the receivers general submitted on time to the *Caisse de Service* as developed in 1806 by Mollien, Napoleon’s Minister of Finance. Now we find an integrated and unilinear merit/demerit form of reward/punishment, constituting ‘a mechanism of incentives and dissuasions that was as simple as it was clever’ (Lemarchand 1999, 245). The contract due date for receipt marks the dividing point between the positive and negative forms of ‘reinforcement’, so that sums submitted by the receivers general before the contract due date ‘entitled them to interest, while a penalty interest was levied on the sums that they kept after the due date’ (1999, 245).

In the approach of Mollien we arguably see the enactment of a new way of thinking and acting which acts on the actions of others by presenting them with a situation where they can now not avoid ‘calculating’ the consequences of their actions on a scale that automatically gives either a plus/profit/merit or a minus/loss/demerit outcome dependent upon the timing of their action. This is precisely the way of acting that Foucault describes (1977, 180) as produced under discipline as ‘punishment is only one element of a double system: gratification-punishment’ which then proves to be predicated on the move to a unilinear scale of valuing conduct, so that: ‘all behaviour falls in the field between good

and bad marks, good and bad points’, wherein ‘it is possible to quantify this field and work out an arithmetical economy based upon it. A penal accountancy, constantly brought up to date, makes it possible to obtain the punitive balance-sheet of each individual’. Except of course this is not a *punitive* balance sheet or *penal* accountancy, but a unilinear valuing of rewards *and* punishments: it is a form of ‘*generalised human accounting*’ that marks the move beyond an economy of conduct where ‘rewards’ are in one currency (e.g. prizes, big salaries) and punishments in another (corporal punishment, the sack).

It is also under this unilinear valuing that the norm can play out its brilliant and new tripartite game³⁸ of managing conduct across a ‘population’ of ‘subjects with interests’ (to introduce here two of the constructs central to ‘governmental management’ which Foucault (2007) introduces). For each and all are now located in a managed and manageable environment so that there is a chance of individual and collective interests coinciding. As Foucault puts it, the norm ‘differentiates individuals from one another, in terms of the following overall rule: that the rule be made to function as a *minimal threshold*, as an *average to be respected*, or as an *optimum towards which one must move*’ (1977, 182-3, emphasis added). The same applies with ‘standards’ of course, so that all and individually, from the best of good children to the worst of recidivists. can be put into series of populations which are just differentiated enough by the particular choice of norm criterion made to enable the marvellously proliferating forms of naming and counting, and meta-naming and meta-counting which mark out accounting as valuing technology par excellence of the past two centuries.

But does this general human accounting deliver the ‘panopticism’ that is expressed in Bentham’s Panopticon, the subject of Foucault’s particular analytical focus? In the light of our characterisation of synopticism, we would suggest that Bentham’s utopian space is less panopticon than *synopticon*, where everything is made visible to the one still viewpoint, that of the gaoler in the central tower who may see but not be seen.³⁹

So we suggest that ‘panopticism’ is a term that requires re-thinking, first, because it is not just a new dream but an ancient utopian vision—as Foucault remarks (2007, 66): ‘we can say

³⁸ The introduction of such a system of ‘merits’ and ‘demerits’ in disciplining the nineteenth-century West Point cadets who went on to build the American ‘managerial revolution’ is explored in Hoskin and Macve 1988.

³⁹ Indeed Bentham can be argued to be one of the last great thinkers of the era of synopticism, and never more so perhaps than in his great pedagogic work, the *Chrestomathia* (1817/1983), the compendium of all ‘useful learning’ that should be internalised by the truly knowledgeable subject. For his is a text that constructs the genera and species of all useful knowledge, made visible in a chart precisely like those of Natural History, folded within the book’s front cover, and which, when unfolded, displays all those genera and species to simultaneous inspection from the viewpoint of the critical reader (initially Bentham but then each of us) as a classic graphocentric truth.

that the panopticon is the oldest dream of the oldest sovereign': and second, because its success as utopia made real is not in this synoptic version of the panopticon that Bentham constructs. For the successful forms of *pan*-opticon, as the name may suggest, turn out to operate beyond any *single* synoptic view: to be pan-optic it must be made up of a of views, and particularly synoptic ones. So rather trying to be an (impossible) view of Everywhere from the viewpoint of the One, the possibility of panopticism requires the construction ideally *from* Everywhere of a whole *population* of synoptic views.⁴⁰ Indeed, insofar as the system succeeds as 'realised utopia', we suggest it does so because individual subjects do, in their ways of thinking and acting, learn to become selves who do not just 'have the individuality.... of the *calculable* human' (Foucault 1977, 193, emphasis added), or of the human just as *accountable*, but who also engage in an active *calculating* and *accounting* of self and others.

Foucault suggests something of this kind in his 1973-1974 lectures, *Psychiatric Power*, where he suggests that 'disciplinary power is individualizing' because of how it links subject and 'somatic singularity' through 'a system of supervision-writing, by a system of *pangraphic panopticism*' (Foucault 2006, 55, emphasis added). While O'Farrell (2005, 127) has suggested that the phrase is a 'colourful creation' we would suggest that it signals the importance more generally of re-thinking what constitutes panopticism and how it functions—both as successful utopia and dystopia to be resisted—as a way of thinking and acting for those humans who now constitute populations of subjects with disparate interests.

Our own formulation is that this is more a 'grammatocentric panopticism', a term we first 'floated' over two decades ago (Hoskin and Macve 1993). But now we see it not as a term floating in its own space, but a construct precisely differentiable from but building upon 'graphocentric synopticism', in extending *both* of the latter's constituent terms. For as panopticism can, we have argued, be differentiated from yet seen as an extension of the

⁴⁰ Of course it has long been noted that the Bentham vision of the Panopticon did fail as individual inmates found spaces of invisibility, thus negating the seeming strength of the single-viewpoint subject position. But synoptic views from everywhere can resist in multiple forms. Savage (1998, 78) draws on the *Memoirs of a Station Master* on the British Great Western Railway (Simmons 1974/1879) to show how the Railway's top management sought to exercise the panoptic principle by having Superintendents undertake surprise inspections on trains (i.e. shrouding them with the invisibility cloak of secrecy so beloved of Colbert) so that 'railway workers... would routinely behave as if a Superintendent might actually appear to observe them'. But Simmons records how dispersed synoptic views forestalled surprises, with 'telegraph operators telling station clerks of impending visits, allowing the station master to be fetched from the pub and a hectic tidying up of the premises to ensue' (Savage 1998, 78). Here we see one early step in the ever-escalating arms race of surveillance *versus* anti-surveillance, panopsis *versus* anti-panopsis. (US railroad precedents and parallels are discussed in Hoskin and Macve 2000.)

synoptic subject position of the Abelardian ‘critical reader’, so can the truth-statements produced under the particular form of graphism that begins to circulate increasingly from the sixteenth century.

The turning of everything into writing, that is, a ‘graphocentrism’, has by the 1300s begun to incorporate both alphabetic and Arabic numeral signifiers into ‘alphanumeric’ signifier sets. The latter are then increasingly supplemented with charts, graphs and ‘visuals’, ‘visuals’, in fields from natural history to Bentham’s Chrestomathic pedagogy to those emergent fields that become modern economics and accounting. Here, ‘such visual techniques are not mere adjuncts to a deeper and prior analytical procedure’ but instead ‘all these charts, figures, diagrams, tables and symbols are the very way we conceptualize and know the economy and the firm’ (Thompson 1998, 286).

So the ‘panopticism’ through which we now think and act is not just, we suggest, a turning of everything into *writing* (and so a *pan-graphism*). Instead it draws upon multiple sets of signifiers, or ‘*grammata*’ to use the Greek term. Thus our suggestion is that a ‘graphocentric synopticism’ gives way to a ‘*grammatocentric* panopticism’ rather than a ‘pangraphic’ one. Here is a possible opening move for a renewed historical-theoretical debate, perhaps around the continuities and discontinuities between ‘governing by inquiry’ and ‘governmental management’.

Concluding comments

We have sought to open up here a space for new discussion of how historically specific forms of accounting and management may have operated in governmental discourse and practice in the world of the French ‘administrative monarchy’ and beyond by reconsidering two cases. First, Colbert’s ‘governing by inquiry’ (1661-1683), understood as a form of ‘managing’ the French state under Louis XIV, and incorporating the use of DEB in forensic auditing of tax farmer revenues. Second the episode (1712-1726) of the Paris brothers, where DEB is deployed in a similar forensic auditing of tax practice for the state, and proposed as more general means of managing/governing it.

We have reviewed the interpretations of governing this state made by Miller (1990) and Soll (2009; 2014), drawing upon Foucault’s (2007) analysis that, in the administrative monarchies, governing as managing is ‘blocked’ at the level of the state though articulated at the family level, and that this changes only with the genesis of a later ‘governmental management’ (2007: 106). In this light, we see Miller as over-interpreting the closeness of

Colbert's 'governing by inquiry' to modern 'governmentality', and Soll as eliding key differences between modern managing and accounting practice and Colbert's practice as 'Information Master', where he still has to govern via a 'centrifugal' principal-agent structure. This we see as changing only when large entities moved to a 'centripetal' structuring of the line-and-staff system type (Chandler 1977), and deploy forms of cost or 'management accounting' as *supplements* to DEB.

With the Paris brothers we have also problematised the extent to which DEB was central to what they achieved in improving tax administration, or capable of supporting their wider attempted reforms of the management of the state (cf. Lemarchand, 1999).

Locating these episodes in the *longue durée* of Western thought and 'governmental management' we have also drawn on Foucault's earlier analysis of 'inquiry' (*enquête*) as dominant 'form of knowledge' from the 1200s to 1800, when it is displaced, he says, by 'examination' (Foucault 2001); however we specify the former's genesis to a new form of critical reading, '*inquisitio*', as developed by Abelard (cf. Hoskin and Macve 1986).

We have argued that *both* DEB as 'mode of veridiction' *and* Colbert's 'governing by inquiry' are manifestations of this inquisitorial form of knowledge, although in this era the former operates extensively only at the level of the family. Both, we argue, exhibit a principle of '*graphocentric synopticism*' as a general way of reading and acting on the world, preceding and shaping the later 'panopticism' that Foucault identifies as modern form of power. We note in this regard that Foucault himself proposes that 'panopticism is a form of power than rests not on the inquiry but on...the "examination"' (2001, 58). Inquiry and/*versus* examination: synopticism and/*versus* panopticism: these are relations which we suggest may now be re-thought, extending the kind of historical-theoretical approach to modern governmental and business management initiated here.

Appendix.

Colbert's '*Mémoires sur les affaires des finances de France*' of 1663

We provide here a close shadowing of Colbert's text which we discuss in the main body of the paper (with the French where helpful) to bring across how far this is a set-up that is inquisitorial in the Abelardian (and DEB) manner, but one that is totally run and managed by Colbert—more so even than Soll brings across.

In the text, from pages 39 to 41, Colbert discusses the setting up of the system of close scrutiny of the accounts as follows. He notes first the zeal of the King in establishing the '*Conseil royal des finances*', which will stop one or two officers or servants to the King keeping financial procedures and outcomes to themselves; and he praises the Royal wisdom for making this happen thanks first to the King's commitment to establishing special *Conseils* to decide what to do: second to Louis's own natural shining lights as King (*les seules lumières naturelles du Roy*); and third to his commitment of time to 'the conduct of his affairs for the good of the people and his own glory' (40).

We then learn that in terms of specific actions, Louis (i) got rid of the *surintendant* function, (ii) took on the responsibility for inspecting all shipments and expeditions (*expéditions*) both in terms of receipts and expenditures (*recettes* and *dépenses*), and (iii) formed the new *Conseil royal des finances* with five members, which he has always attended or held in person three times a week (*lequel il a toujours tenu en personne trois fois la semaine*) (40). The five *Conseil* members have proposed business or what is to be done (*les affaires*), and the King has resolved them (*les résout*). He has also ordered that one of the five, who perhaps unsurprisingly turns out to be the *Intendant des finances* (i.e. Colbert), should keep the record of receipts and expenditures (*tiendroit registre de la recette et de la dépense*). And this, Colbert then narrates, has corrected for ever (*corrigeait pour jamais*) all the abuses caused by allowing sovereign authority (*l'autorité souveraine*) in the hands of single individuals.

Then Colbert describes the process of reviewing the accounts to identify malfeasance and track progress. He notes how Louis early in 1661 took three important decisions. The first was to initial (*parapher*) all the registers of the Treasury/Exchequer (*Épargne / Espargne*) to stop the disorder where payments could be drawn on funds not yet consumed (French is: *pour éviter le désordre des billets qui pouvoient ester tirés sur des fonds non consommés*). The second was to examine the actual state of the finances to render the account for them (*d'examiner l'état actuel des finances pour luy en rendre compte*). The third was to examine

closely whether it would be advantageous for the service to establish a severe Judicial Process (*Chambre de Justice*) against the culpable finance officials or to reduce them via taxes (a footnote is added ‘or to make them submit to reparations (*amendes*)’).

Colbert then goes on to consider how these three great decisions played out. The first shows how via the use of the paraph (as information finding device) it was possible to identify funds dissipated from the Exchequer by close reading of the Registers for the years 1656-8. (He also notes that the earlier ones were not available, with the relevant Treasury/Exchequer officials claiming that they had been burned, on the grounds that they were supposedly not required to keep these records under the regulations.) In any event, Colbert then says that once the registers were paraphed ‘by the sole instinct and admirable sense of your Majesty’, there was this new insight into the condition of the state finances *out of sight* from the officials below, sc. ‘without people knowing why you gave this order, and without those who executed the order nor the treasurers of the Exchequer knowing for what it would be useful’.

Then we get: ‘The execution of the second order was more difficult, it being a question of examining in detail the state in which his Majesty had found his finances, which consisted of a great discussion. Nevertheless, with his Majesty (*sa Majesté*) arousing himself (*excitant elle-mesme*) totally to the work, by his examples and by the marks of his goodness (*bonté*) and his confidence, shortly afterwards one could make him see this state through which he understood clearly’. That ‘make him see’ is, we suggest, telling: it indicates that it is not Louis, but an unnamed other, presumably Colbert, who does all the key work, either directly or through aides, and thus establishes the true relations between entries and the points where funds or entries disappeared from view. This enables Louis to be in a position to lead all subsequent discussions on anomalies or cases where it was felt that crimes or culprits could be identified. Thus Colbert is the provider of the ‘visibles’ that could make Louis ‘see this state through which he understood clearly’.⁴¹

Finally, there is the process by which Louis engages with the books that have been prepared by Colbert. Here we find the following: First, there is the Journal, with all the

⁴¹ The language is consistently revealing through these passages: the things to be made visible are located and identified through the initial critical reading of the population of relevant texts, and are then made visible through their re-arrangement into a new text constructed through a second critical reading that resolves the contradictions and omissions identified through the first critical reading. This new text re-writes the errors through first juxtaposing and then resolving them through appropriate (written) logical or empirical analysis and so rendering their falsehood self-evident to the one who is led, with all due deference, to the subject position—the *sovereign* subject position even—before this text where the synoptic reading of the results of this systematically graphocentric truth game can finally take place.

orders he signed day by day and in the margin the sources of the funds (*les fonds*) covering the costs. This Journal is presented at the first Council meeting of the next month, so that ‘his Majesty has this Register reported to him, has all the entries checked that he has in recent recent memory, and has made the calculations in his presence and (under?) the decree (*arreste*) of his hand’. (...*sa Majesté se fait rapporter ce registre, et fait tirer toutes les dépenses dont elle a la mémoire récente, en fait faire le calcul dans sa présence et l’arreste l’arreste de sa main*).

Second (44-45), there is the Register of Funds (*Régistre des Fonds*), which has for each Fund all the receipts of the state which are written on the verso page, and on the recto page all the ‘conformation’ (*toute la conformation*) which is to say all payments made to the *Espargne/Exchequer* or the expenses (*dépenses*) assigned to this Fund. Again there is a signing-off ritual. ‘And from time to time (*de temps en temps*) [i.e. not specified as monthly] his Majesty, on the opening of the Register, verifies the Funds and the conformation, and he *has them calculated (laquelle il fait calculer)* under the decree of his hand (*et l’arreste de sa main*).⁴²

Third, there is (45) the Register of Expenses (*Régistre des Dépenses*), where are recorded all the expenses of the state and in the margin are the funds (*fonds*) to which they are assigned. And again ‘from time to time’ (*de temps en temps*) his Majesty on the opening of the register verifies some type of expenses, such as the extraordinary expenses of war, the Royal palaces (building expenses and others), sees all the funds on which these are drawn (*tirées*), and (much the same wording as in the Register of Funds) ‘has them calculated in his presence and under the decree of his hand’ (*les fait calculer dans sa presence et les arreste de sa main*’).

Finally, the interrelation of the books is summarised: ‘these three registers each contain what all three contain, and so can easily be reconciled one by another’ (45). The description of the process of forensic audit is concluded, as Soll notes, with Colbert claiming that ‘by this clear and easy method [of working through the three books] His Majesty has... reduced his reliance on those who have the honour to serve him in this function’.

⁴² We add italics in the translation for emphasis here since Soll’s translation is ‘His Majesty verifies the Funds and confirmation, which he calculates and signs with his hand’ (2009, 62): but the formula in the French is the same, *fait calculer*’ as is the case with the process for the third Register, where Soll goes with ‘has them calculated’ (2009, 63), this time correctly in our view.

References

- Abelard, P. 1977/c.1130. *Sic et Non: A Critical Edition* (edited by B. Boyer and R. McKeon). Chicago: University of Chicago Press.
- Bentham, J. 1817/1983. *Chrestomathia* (edited by M.J. Smith and W.H. Burston). Oxford: Clarendon Press.
- Bento da Silva, J. 2012. *The Governance Mechanisms of the Society of Jesus: A Historical Approach*. PhD Dissertation: University of Warwick, England.
- Blair, A. 2010. *Too Much To Know: Managing Scholarly Information before the Modern Age*. New Haven: Yale University Press.
- Borgo, M. 2014. "Latin Medieval Translations of Aristotle's *Metaphysics*." In *A Companion to the Latin Medieval Commentaries on Aristotle's Metaphysics*, edited by F. Amerini and G. Galuzzo, 19-58. Leiden: Brill.
- Broadbent, J. and Guthrie, J. 1992. "Change in the Public Sector: a review of Recent 'Alternative' Accounting Research." *Accounting, Auditing and Accountability Journal* 5 (2): 3-31.
- Burchell, G., C. Gordon, and P. Miller. 1991. *The Foucault Effect: Studies in Governmentality*. Hemel Hempstead: Harvester Wheatsheaf.
- Chandler, A. 1977. *The Visible Hand: The Managerial Revolution in American Business*. Cambridge, MA: Harvard Belknap Press.
- Colbert, J. 1863. "Mémoires sur les affaires des finances de France", vol. 2, 1, section 2. In *Lettres, Instructions et Mémoires de Colbert*, 7 vols., edited by P. Clément, 17-68. Paris: Imprimerie Impériale, 1861-1870.
- Collins, J. 2009. *The State in Early Modern France*. Cambridge: Cambridge University Press.
- Daston, L. and P. Galison. 2007. *Objectivity*. New York: Zone Books.
- de Roover, R. 1956. "The development of accounting prior to Luca Pacioli according to the account books of medieval merchants." In *Studies in the History of Accounting*, edited by A. C. Littleton and B.S. Yamey, 114-174. Homewood, Illinois: Richard D. Irwin.
- Dessert, D. 1984., *Argent, Pouvoir et Société au grand siècle*. Paris: Fayard.
- Dessert, D. 2007. *Le Royaume de monsieur Colbert, 1661-1683*. Paris: Perrin.
- Elman, B. 2000. *A Cultural History of Civil Examinations in Late Imperial China*. Berkeley, CA: University of California Press.
- Ezzamel, M., K.W. Hoskin, and R.H. Macve. 1990. "Managing It All by Numbers: A Review of Johnson & Kaplan's 'Relevance Lost'." *Accounting and Business Research* 20 (78) 153-166.

- Foucault, M. 1974. *The Order of Things*. London: Routledge.
- Foucault, M. 1977. *Discipline and Punish*. London: Allen Lane.
- Foucault, M. 1979. "On Governmentality." *Ideology and Consciousness* 6: 5-22.
- Foucault, M. 1991. "Governmentality." In *The Foucault Effect: Studies in Governmentality* edited by G. Burchell, C. Gordon, and P. Miller, 87-104. Hemel Hempstead: Harvester Wheatsheaf.
- Foucault, M. 2001. "Truth and Juridical Forms." In *Power: Essential Works of Foucault, 1954-1984*, Volume Three, edited by J. Faubion, 1-89. London: Allen Lane.
- Foucault, M. 2006. *Psychiatric Power: Lectures at the Collège de France, 1973-74*. London: Palgrave Macmillan.
- Foucault, M. 2007. *Security, Territory, Population: Lectures at the Collège de France, 1977-78*. London: Palgrave Macmillan.
- Foucault, M. 2008. *The Birth of Biopolitics: Lectures at the Collège de France, 1977-78*. London: Palgrave Macmillan.
- Given, J. 1997. *Inquisition and Medieval Society: Power, Discipline and Resistance in Languedoc*. Ithaca, NY: Cornell University Press.
- Goldthwaite, R. 2015. The Practice and Culture of Accounting in Renaissance Florence. *Enterprise & Society*, 16: 611-647.
- Goodacre, M.S. 2001. *The Synoptic Problem: A Way Through The Maze*. London & New York: T & T Clark.
- Grafton, A. 1999. *The Footnote: A Curious History*. Cambridge, MA: Harvard University Press.
- Hood, C. 1995. "The new public management in the 1980s: variations on a theme." *Accounting, Organizations and Society* 20: 93-100.
- Hoskin, K. 2007. "Translation and the linguistic codification of ancient Greek." In *Übersetzung, Translation, Traduction. An International Encyclopaedia of Translation Studies*, vol. 2, edited by H. Kittel, A.P. Frank, N. Greiner, T. Hermans, W. Koller, J. Lambert and F. Paul, 1109-1116. Berlin: de Gruyter Mouton.
- Hoskin, K. (forthcoming 2017). "Getting to the Surface of Things: Foucault as Theorist and Historian of Management and Accounting." In *Foucault and Governmentality and Management: Rethinking the Management of Populations, Organizations and Individuals*, edited by A. McKinlay and E. Pezet. London: Routledge.
- Hoskin, K. and R. Macve. 1986. "Accounting and the Examination: A Genealogy of Disciplinary Power." *Accounting, Organizations and Society* 11 (2): 105-136.

- Hoskin, K. and R. Macve 1988. "The Genesis of Accountability: The West Point Connections." *Accounting, Organizations and Society*, 13 (1): 37-73.
- Hoskin, K. and R. Macve. 1993. "Accounting as Discipline: The Overlooked Supplement." In *Knowledges: Historical and Critical Studies in Disciplinarity*, edited by E. Messer-Davidow, D. Shumway, and D. Sylvan, 25-53. Charlottesville: University Press of Virginia.
- Hoskin, K. and R. Macve. 2000. "Knowing More as Knowing Less? Alternative Histories of Cost and Management Accounting in the U.S. and the U.K.," *Accounting Historians Journal*, 27 (1): 91-149.
- Hoskin, K.W., D. Ma, and R.H. Macve. 2016a. "A genealogy of myths about the rationality of accounting in the West and in the East." LSE working paper.
- Hoskin, K.W., D. Ma, and R.H. Macve. 2016b. "Rational Evolution or Socially Constructed Counter-myth? Cross-cultural Perceptions of the Development of Chinese Commercial Accounting up to c.1850 and its Significance." LSE working paper.
- Lemarchand, Y. 1994. "Double Entry versus Charge and Discharge Accounting in XVIIIth Century France." *Accounting, Business and Financial History* 4 (1): 119-146.
- Lemarchand, Y. 1999. "Introducing double-entry bookkeeping in public finance: a French experiment at the beginning of the eighteenth century." *Accounting, Business & Financial History* 9 (2): 225-254.
- Macve, R. 2015. "Fair Value vs Conservatism? Aspects of the History of Accounting, Auditing, Business and Finance from Ancient Mesopotamia to Modern China." *British Accounting Review* 47: 124–141.
- Mattessich, R. 2000. *The Beginnings of Accounting and Accounting Thought: Accounting Practice in the Middle East (8000 B.C. to 2000 B.C.) and Accounting Thought in India (300 B.C. and the Middle Ages)*. London & New York: Garland.
- Miller, P. 1990. "On the Interrelations of Accounting and the State." *Accounting, Organizations and Society* 15 (4): 315-338.
- Miller, P. 1992. "Accounting and Objectivity: The Invention of Calculating Selves and Calculable Spaces." *Annals of Scholarship* 9 (1/2): 61-85.
- Miller, P. and N. Rose. 1990. "Governing economic life." *Economy and Society* 19(1): 1-31.
- Miller, P. and N. Rose 2008. *Governing the Present: Administering Economic, Social and Personal Life*. London: Polity.
- Nagel, T. 1989. *The View from Nowhere*. Oxford: Oxford University Press.
- O'Farrell, C. 2005. *Michel Foucault*. London: Sage.

- Omont, H. 1916. "La collection Doat à la Bibliothèque nationale. Documents sur les recherches de Doat dans les archives du sud-ouest de la France de 1663 à 1670." *Bibliothèque de l'école des chartes* 77 (1): 286-336.
- Ong, W. 2012. *Orality and Literacy*. London: Routledge.
- Panofsky, E. 1957. *Gothic Architecture and Scholasticism*. New York: Meridian Books.
- Parker, G. 1998. *The Grand Strategy of Philip II*. New Haven: Yale University Press.
- Quattrone, P. 2004. "Accounting for God: Accounting and Accountability Practices in the Society of Jesus." *Accounting, Organizations and Society* 29 (7): 647-683.
- Quattrone, P. 2015. "Governing social orders, unfolding rationality, and Jesuit accounting practices." *Administrative Science Quarterly* 60 (3): 411-455.
- Rouse, R. and M. Rouse. 1982. "Statim Invenire: Schools, Preachers, and New Attitudes to the Page." In *Renaissance and Renewal in the Twelfth Century*, edited by R. Benson and J. Constable, 201-225. Oxford: Oxford University Press.
- Sangster, A. 2016. "The Genesis of Double Entry Bookkeeping." *The Accounting Review* 91 (1): 299-315.
- Savage, M. 1998. "Discipline, Surveillance and the 'Career': Employment on the Great Western Railway, 1833-1914." In *Foucault, Management and Organization Theory*, edited by A. McKinlay and K. Starker, 65-92. London: Sage.
- Simmons, E. 1974. *Memoirs of a Station Master*. Bath: Adams & Dart (originally published 1879).
- Soll, J. 2009. *The Information Master: Jean-Baptiste Colbert's Secret State Intelligence System*. Ann Arbor: University of Michigan Press.
- Soll, J. 2014. *The Reckoning: Financial Accounting and the Rise and Fall of Nations*. Basic Books.
- Thompson, G. F. 1998. "Encountering economics and accounting: some skirmishes and engagements." *Accounting, Organizations and Society* 23 (5/6): 283-323.
- von Gebssattel, A. 1994. *Luca Pacioli's Exposition of Double Entry Bookkeeping: Venice 1494* (English Translation). Venice: Albrizzi Editore.
- Weber, M. 2013. *Economy and Society*, 2 vols. Berkeley, CA: University of California Press.
- Yamey, B.S. 1949. "Scientific bookkeeping and the rise of capitalism." *The Economic History Review* 1 (2-3): 99-113.