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On the interrelations between accounting and the state

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Abstract

A concern with the interrelations between accounting and the state is integral recent studies of accounting change. Yet there has been little explicit attention to ways of thinking about the nature of the linkages themselves, and the concepts that might be used to analyse them. Approaches that rely on an implied exteriority between accounting and the state are argued to neglect these interrelations. The theoretical limitations of "functional" and "external factor" approaches are discussed as a way of highlighting the importance of these issues. A framework is proposed that differs from these models. This focuses on the relays, linkages and interdependencies between the practices and rationales of accounting on the one hand, and the state defined as a loosely assembled complex of rationales and practices of government on the other. The theoretical framework suggested centres on a distinction between two aspects of government. Firstly, the programmatic and abstract field or rationales, statements and claims that sets out the objects and objectives of government, and that is termed "political rationalities". Secondly, the range of calculations, procedures and tools

political rationalities. Secondly, the range of calculations, procedures and tools that materialize and visualize processes and activities, and that is termed "technologies". Whilst distinct, these two aspects of government are linked in a relationships of reciprocity. The specific rationales that articulate political rationalities allow congruences to be established between the roles of accounting and the objectives of government. The ways of calculating and intervening provided by technologies enable domains to be operated upon and enrolled within programmes of government. This framework is illustrated by reference to innovations in accounting and other practices of government across the "Colbert period" of Louis XIV's reign, 1661–1683. This was a significant period of innovation for private enterprise accounting, and for a range of practices of government. It is through a particular rationale of "order" that these two distinct sets of practices are argued to have been aligned, and roles for accounting articulated. An examination of these issue is considered to demonstrate the importance of examining the *interrelations* of accounting and the state.



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