

Accounting for Napoleonic imperialism in Tuscany and the Kingdom of Naples

Napoleonic imperialism

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Abstract

Purpose – The purpose of this paper is to examine the role of accounting in the enactment of the Napoleonic imperial project in Tuscany and the Kingdom of Naples in the early nineteenth century.

Design/methodology/approach – The study adopts the Foucauldian theoretical framework of governmentality and a comparative approach to highlight similarities and differences between the two regions.

Findings – The presence of different cultural understandings and structures of power meant that in Tuscany accounting mirrored and reinforced the existing power structure, whereas in the Kingdom of Naples accounting practices were constitutive of power relations and acted as a compensatory mechanism. In the Kingdom of Naples, where local elites had been traditionally involved in ruling municipalities, control of accounting information and the use of resources “re-adjusted” the balance of power in favour of the French whilst letting local population believe that Napoleon was respectful of local customs.

Research limitations/implications – The ability of accounting technologies to act as compensatory mechanisms within governmentality systems paves the way to further investigations about the relationships between accounting and other governmentality technologies as well as the adjustment mechanisms leading to accounting resilience in different contexts.

Social implications – By identifying accounting as an adaptive instrument supporting less obvious practices of domination the study helps unmask a hidden mechanism underlying attempts to know, govern and control populations which still characterises modern forms of imperialism.

Originality/value – The comparative perspective leads to a new specification of the multifaceted roles that accounting plays in different cultural and political contexts in the achievement of the same set of imperial goals and enhances understanding of the translation of politics, rhetoric and power into a set of administrative tasks and calculative practices.

Keywords Accounting, Italy, Governmentality, Napoleon

Paper type Research paper

Introduction

Napoleon built an empire in the first decade of the nineteenth century that was a betrayal of many of the legacies of freedom and self-determination left by the French Revolution. These legacies were used by Napoleon as a façade to legitimise and disguise a personalistic and centralising vision of power for control of the State at each level of the administrative structure (Dwyer, 2013, p. 256). By 1810 the Italian territory under French control was composed of the mainland Kingdom of Naples, the Kingdom of Italy in the north-east and centre-east, and the imperial departments, the *départements réunis*, which included Tuscany, in the north-west and centre-west. In the Italian municipalities of Tuscany and the Kingdom of Naples, which had been conquered by the French in 1807 and 1806, Napoleon's political discourse abandoned the revolutionary rhetoric to acquire a dictatorial intent. In Tuscany, at both the central level of government and at the local level, the French were able to establish a control system dominated by requirements which were personally



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specified by Napoleon (Donati, 2008). In contrast, in the Kingdom of Naples the French were forced to cede power to local assemblies that for centuries had been responsible for the municipalities (Vinci, 2013, p. 20). This marked difference was to have substantial repercussions when the French sought to create a system of accounting for the local assemblies that was consistent with Napoleon's political project to ensure that all the conquered territories would be controlled by the more disciplined political rationality of the French Government in the implementation of imperial programmes of domination.

Imperialism has been described by Bayly (1998, p. 28) as "the complex of material forces which predispose states to an incursion, or attempted incursions, into the sovereignty of other states". These forces, most especially in the context of nineteenth century imperialism, are mainly military and political when a State is able to influence decision making of another by establishing a presence in the latter and sustaining this imposed intervention by means of military force (Galtung, 1971). Nevertheless, imperialism also entails economic and cultural imperatives, when the dominant State takes advantage of the other to acquire resources and create new markets for its products. This is reinforced by changes to lifestyles and habits by means of the "superior" culture of the conqueror (Galtung, 1971). Imperial intervention by Western powers in far off lands was grounded in their overwhelmingly superior military power, which often resulted in the annihilation of large sections of the indigenous population, as was the case of the Spanish conquest of the Aztec empire (Díaz del Castillo, 1963). European and American imperial powers often intervened in territories which, in the Western eye, lacked a "modern" governance structure. As a result, they soon destroyed existing structures of power and erected a new administrative apparatus which was to form the backbone of the conquering country's domination (Adas, 1998). Western imperialism was also based on implanting settlements in the new colonies, which provided further impetus to the exploitation of these lands. The flow of natural resources and riches from the conquered territories to the imperial centre was to promote the power and wealth of the dominant country (Adas, 1998).

Napoleonic imperialism was informed by a firm conviction that "France, as a nation and a society, had evolved the highest form of civilisation in the world at that time, that French civilisation was exportable to all the peoples of Europe and that the fate of those people depended on their absorption into the 'French way'" (Broers, 2006, p. 39). Although it was based on a superior military force, French imperialism in Europe did not have the genocidal consequences of Western imperialism in Asia and the Americas. Moreover, the French intervened in countries which had well-established structures of power and complex administrative apparatuses that had consolidated over time. Consistently, Napoleon sought political and cultural control over conquered lands by extending French legal and administrative systems but without obliterating existing structures. Administrative reform, the traits of which are still discernible in the public administration of some of the conquered States (Aimo, 1985), rather than mere violence was at the heart of Napoleon's imperial programme (Milward and Saul, 2012). This was essential to maintaining Napoleon's self-created image of a liberator and bringer of modernity, which was instrumental to easing French domination of conquered lands (Dwyer, 2013). At the same time, Napoleon extended to conquered States an army-driven logic of economic integration with the goal of creating an imperial monopoly (Bayly, 1998; Ellis, 2001). As noted by Neu (2000b, p. 284), although the modes of imperial domination may differ and have changed over time, they all "draw attention to the centrality of the economic processes of accumulation and the expropriation of value from the colonized territories and peoples". Napoleon's domination of Italy was no exception for its main goal was to ensure that conquered lands would provide the resources needed to fund his wars (Maran *et al.*, 2016). Although his rule was less brutal than other forms of domination by Western powers in distant lands, "in both economic and cultural terms, the Napoleonic empire operated much more like a colonial empire than the other

continental empires it challenged and temporarily swept aside, simply by deliberately directing the resources of the non-French peoples it controlled towards the imperial centre” (Broers, 2006, p. 42; see also Bayly, 1998; Broers, 2005; Ellis, 2001; Grab, 2003).

The present study contributes to the literature on imperialism by answering the call of Neu (2001) and Greer and Neu (2009) to recognise the need to render visible the extent of accounting’s role in the domination of “other” peoples in different sites and to account for differences in achieving this domination. It considers accounting as a software of imperialism (Neu, 2003) and a technology of government (Miller and Rose, 1990) that facilitates action at a distance by helping to translate imperial objectives into practice. The study recognises that for a modern empire to survive, the imperial power must find a practical compromise between the pursuit of its own interests and those of the dominated territories using a variety of direct and indirect means (Said, 1993). This means that accounting practices may need to be adapted in accordance with the political and cultural background of the conquered lands if resistance is to be overcome. In the context of Tuscany and the Kingdom of Naples under Napoleonic rule, this study shows how accounting tools were an adjustment mechanism which mediated different cultural and political forms in the achievement of the same set of imperial goals. Although force is often the backdrop of colonial policies (Neu, 2000a), the adaptability of different forms of accounting to different contexts can ensure that domination is achieved in an efficient way by minimising the recourse to the politically costly use of violence. The study has therefore relevant implications for modern society for it helps to unmask less obvious forms of domination which enlist seemingly benign practices such as accounting. These practices have the potential to assist neo-imperial powers in hiding a substantial part of a dominant State’s attempt to control distant populations by efficiently ensuring the latter’s consent and acceptance of the moral authority and legitimacy of the very institutions that oppress them (Bakre, 2014, p. 560). Moreover, the present study contributes to the literature on imperialism by considering the attempt by a European State to dominate other European countries. Studies in the field of accounting and imperialism have almost exclusively focussed on how Western powers have sought to exert domination over non-European territories (for exceptions, see O’Regan, 2010; Maran *et al.*, 2016). The paper therefore offers a novel perspective on imperialism for the countries considered in this study were well-established centres of power, with strong links with other European States. As a result, not only was the conquest of Tuscany and the Kingdom of Naples important to ensure that the French could exploit these States’ resources, it also enabled France to deal a severe blow to its enemies, most especially the Austrian Empire, by weakening their links with their traditional allies and opening a new war front. These needs ultimately influenced the way in which accounting was deployed in the achievement of Napoleon’s imperial goals.

Several studies have documented the involvement of accounting and accountants in the implementation of imperial policies and the relationship between accounting regimens and imperial/colonial[1] administration (Neu, 2000a, b; Gallhofer and Chew, 2000; Davie, 2000; Álvarez-Dardet Espejo *et al.*, 2002; Dyball *et al.*, 2006; Neu and Graham, 2006; Annisette and Neu, 2004). In the specific context of imperialism and its more obvious manifestation colonialism, the use of brute force is often complemented by the use of tools such as accounting through which power can be exercised in unseen ways (Neu and Heincke, 2004; Neu, 2000a). Accounting and accountability practices have been shown to be an important means for the subjugation of one people to another by the ability of these practices to inscribe into measurement the power relations between indigenous peoples and colonial powers (Neu, 2000b), thereby ensuring the effective representation of the outcome of imperial government policies (Neu and Graham, 2006; Rodrigues and Sangster, 2013; Gomes *et al.*, 2013). This has been especially obvious with the attempted transformation of individuals when accounting was used to turn the dominated into economic citizens who engage in market transactions

which largely benefit businesses from the centre of the empire (Neu and Graham, 2006; Álvarez-Dardet Espejo *et al.*, 2002; Baños Sánchez-Matamoros *et al.*, 2013). Accounting practices have also been used to profoundly intervene in the alleged moral deficiencies of indigenous populations with the aim to incorporate them into the superior European moral universe (Bush and Maltby, 2004; O'Regan, 2010; Davie and McLean, 2017).

The study adopts the Foucauldian theoretical framework of governmentality to examine how the Napoleonic imperial project was formally enacted in the Italian peninsula. The system of governmentality adopted by Napoleon at the municipal level both in Tuscany and the Kingdom of Naples, and the related imperial programmes of government, relied upon two technologies of government: the distribution of tasks and power among municipal authorities and the municipal accounting system. The cultural and historical differences between Tuscany and the Kingdom of Naples had a discernible impact on the way in which Napoleon's "universal empire" project was implemented in their administration. As a result, in the administration of Tuscany and the Kingdom of Naples, a standardisation logic prevailed at central and intermediate levels whereas at the municipal, local level effective control meant that the French could not avoid taking into account local specificities, most importantly the historical importance of social elites in government, by recognising a degree of autonomy for local collegial bodies (Pansini, 1985; Vinci, 2013). Nevertheless, the municipal accounting technologies implemented by Napoleon, most especially in the Kingdom of Naples, aimed at addressing the entrenched power of local elites and thereby ensuring that effective authority was given to the French. In this "game" accounting was used in a manner which did not obviously confront and challenge local configurations of power to mask the true hidden face of the French imperialistic policy.

The time period chosen corresponds to the years of the Napoleonic empire in the two territories, from 1807 to 1814 in Tuscany and from 1806 to 1815 in the Kingdom of Naples. The periods covered encompass the years when, after many victories, Napoleon's political thought had matured. Napoleon now had the confidence to plan his exercise of power meticulously and rationally, so much so that he has been described as "both a brute and a methodical clerk" (Broers, 2014, p. 5). Foucault (2001, p. 351) acknowledged Napoleon's fundamental contribution to the development of modern forms of governmentality by placing him "almost exactly at the break between the old organization of the eighteenth-century police state [...] and the forms of the modern state, which he invented"[2]. Foucault cited Napoleon as an example of meticulous observation of detail and at the same time the importance of being politically aware of them for the control and use of men:

[...] he wished to arrange around him a mechanism of power that would enable him to see the smallest event that occurred in the state he governed; he intended by means of the rigorous discipline that he imposed, "to embrace the whole of this vast machine without the slightest detail escaping his attention" (reference omitted). (Foucault, 1977, p. 141)

The following sections first frame the governmentality concepts and the method adopted. Subsequently, a brief history of Napoleon's imperial project in Italy is provided, after which the programmes of government informing his imperial domination of Tuscany and the Kingdom of Naples are examined. Attention is then focussed on the distribution of tasks and powers among municipal authorities in Tuscany and the Kingdom of Naples and how accounting technologies were used to compensate for the apparent loss of power to the French in the Kingdom of Naples. The conclusion brings together the main findings of the study and provides further comments and implications related to this study.

Accounting and the problematics of government

The fundamental premise of Foucault's concept of governmentality is that the relationships between the means that allow the exercise of power, that is "(t)he ensemble formed by

the institutions, procedures, analyses and reflections, the calculations and tactics” (Foucault, 1991, p. 102), are based on the “rationalization of governmental practice in the exercise of political sovereignty” (Foucault, 2008, p. 2). From the eighteenth century government was no longer simply a question of imposing law on men, but of implementing policies and programmes by means of different tactics, which often did not correspond to the law, so that the aims of those in power could be achieved (Foucault, 1991, 2007). This new art of rational government is therefore based on a thorough knowledge of the qualities of the territory, habits and customs (Foucault, 2007, p. 134). Dean (1999, p. 24) similarly refers to governmentality as a method for analysing government, assuming that governing is done in a rational way by privileging systematic ways of thinking. The rationality of governmental practice is the result of a problematisation process which is used by the experts to formulate new problems (Radcliffe, 1999). The experts, which in the context of a State include high level bureaucrats (Chua, 1995; Bigoni *et al.*, 2018), seek to identify difficulties and conceptualise problems which will be related to, and justify, a group of responses by those who govern (Castel, 1994). From the experts’ proposed responses to the problems there emerge government programmes or, as Foucault (1991, p. 102) points out, “sets of calculated, reasoned prescriptions in terms of which institutions are meant to be reorganized, spaces arranged, behaviours regulated”. The ultimate purpose and effect of problematisation is the rationalisation and, thus, legitimisation of the priorities and programmes of the governing elite.

According to Rose and Miller (1992), the problematics of government may be analysed in terms of both political priorities and governmental technologies. Foucault (2007) portrays technologies of government as the link between a political strategy and gaining influence over the population. Technologies of government allow shaping, normalising and instrumentalising of the conduct of others in order to achieve the broader political objectives of those who govern by providing the means to legitimise government programmes. Thus, rationality in governmental practices is mainly ensuring consistency between political justifications and governmental technologies. Nevertheless, the implementation of programmes of government by means of technologies of government is most effective when the latter act in indirect, unseen ways:

[...] (g)overnmental practices rarely operate by direct command and control [...] (I)t seems more effective to guide individuals and collectives through their freedom, in other words to prompt them to govern themselves, to give them positive incentives to act in a certain way and understand themselves as free subjects. Governing means creating lines of force that make certain forms of behaviour more probable than others. (Bröckling *et al.*, 2011, pp. 12-13)

For the purpose of exercising power in less obvious ways, the ability of apparently neutral accounting numbers to be written down, calculated and mobilised becomes especially important (Robson, 1991). Accounting practices provide the means to implement political priorities by making possible control at a distance and giving value and legitimacy to rules and laws (Hopwood, 1990; Miller, 1992; Loft, 1993; Walsh and Stewart, 1993; Hopper and Macintosh, 1993). As an apparatus of power (Miller and O’Leary, 1987), accounting is an inherently territorialising activity making both physical and abstract spaces calculable (Mennicken and Miller, 2012; Hopwood, 1983). Neu and Graham (2006) argued that accounting mediates relations between individuals, groups and institutions by measuring and rationalising power relationships (Miller and Napier, 1993; Tinker, 1980; Cooper and Sherer, 1984). Accounting language creates the images derived from political rhetoric which are needed to control the population (Neu, 1999, 2000a, b; Neu and Graham, 2004, 2006; Neu and Heincke, 2004; Sargiacomo, 2008, 2009; Lai *et al.*, 2012; Gomes *et al.*, 2013). Therefore, accounting technology can serve the successful implementation of far-reaching programmes of government by reflecting and reinforcing power relations within an organisation. At the same time, it can also play a complementary and constitutive role

when it succeeds in “influencing the objectives that are stated for organized action” (Hopwood, 1983, p. 301). Nevertheless, the need to minimise dissent or resistance can result in dissonance and disjuncture between the goals of those in power and the way in which these will be implemented.

With reference to the early Napoleonic era in Italy, Maran *et al.* (2016) identified the potential for a decoupling between political discourses, rhetoric and language and the use of technologies of government. This means that the relationship between the aims of government and the techniques for ensuring their implementation is not always linear as different techniques can be adapted to the needs of the moment in the achievement of the same set of political goals. In particular, the presence of sedimented beliefs and ways of understanding government by the dominated may have an impact on their response to the use of technologies of government. Failure to recognise local identity and priorities, most especially in the context of imperialism, may result in a sub-optimal implementation of programmes of government (Dyball *et al.*, 2006) or the need to deploy military forces, with potentially considerable loss of human life (Neu 1999, 2000b). As a result, “rational” government should give careful consideration to ways of minimising “cultural distance”, that is “the distance that exists between those who are attempting to govern, including the agents that are enlisted in these processes, and the populations to whom the technologies of governance are ostensibly directed” (Neu and Graham, 2006, p. 50). This was to be especially evident and problematic for the French in their attempt to exert imperial control of the Kingdom of Naples, in contrast to Tuscany.

Method

This study analyses the governmental system enacted by Napoleon at the municipal level both in Tuscany and the Kingdom of Naples. The analysis focusses on the relationship between the two technologies of government adopted, that is the distribution of tasks and power among municipal authorities and the municipal accounting system, and their relationship with the imperial programmes of government. These imperial programmes of government have been reconstructed by means of the many secondary sources documenting Napoleon’s intervention in conquered lands, most especially the Italian peninsula. The actual technologies of government used by the French conquerors and the ways in which they were mobilised are documented in the study through the original laws, orders and other normative and accounting documents stored in the National Central Libraries of Florence and Naples, in the Municipal Historical Archives of Siena and in the State Archives of Naples and Chieti. The archives in Naples and Chieti have provided essential information about the legislation enacted by the French in the Kingdom of Naples and the way in which accounting supported the government of these lands. The documents gathered in Florence and Siena have provided similar information with reference to Tuscany.

Like any other social phenomenon, accounting and its use are decisively influenced by the historical and geographical context in which they operate (Miller and Napier, 1993). Thus, the analysis of the sources used for the study has sought to reconstruct the two local contexts consistent with the dimensions suggested by Carnegie and Napier (2002), namely, people and institutions, propagation of the managerial and accounting rules, managerial and accounting practices and accounting products. In the context of the paper, “people and institutions” are understood as the cultural and institutional environment that Napoleon found in the two territories in terms of the modernity of the State and the maturity of its institutions. These have been reconstructed through secondary sources, which have also provided the means for interpreting the French perception of the conquered territories that informed the different governmental systems enacted by Napoleon at the municipal level both in Tuscany and the Kingdom of Naples. “Propagation”, “practices” and “products” in

the form of the actual distribution of tasks and power and the accounting system imposed by Napoleon at the municipal level have been explored by means of primary sources.

Prior to invasion by the French, Tuscany and the Kingdom of Naples historically had been separate States, with their own customs and governance systems. Both primary and secondary sources have been investigated to highlight similarities and differences between the two contexts under analysis. As a result, from a methodological point of view, this study adopts a comparative approach (Nobes and Parker, 2010; Carnegie and Napier, 1996, 2002) by focussing on the “transnational study of the advent, development and influence of accounting bodies, conventions, ideas, practices and rules” with the purpose of understanding both the past and the present (Carnegie and Napier, 2002, p. 694). Comparative studies have the potential to inform a meaningful analysis of the different or converging roles that accounting practices play in different contexts for the study of accounting and its development in any individual society, despite its relative tractability, carries the risk of overlooking important linkages, parallels and contrasts (Carnegie and Napier, 2002). This is particularly true when the same accounting tools are mobilised to achieve the same set of political goals but in a manner which deceptively promises to respect local customs, as it was the case in Tuscany and the Kingdom of Naples.

Napoleon, Tuscany and the Kingdom of Naples in the early nineteenth century

The French conquest of Europe under Napoleon was the gradual achievement of a comprehensive and coherent project for the integration of the Continent, achieved by means of military force and administration by the State through a professional bureaucracy (Woolf, 2005, p. 5). By these means Napoleon brought an unprecedented degree of political unity to the Italian peninsula, which would lay the groundwork for the political unity of Italy (Grab, 2000). With Napoleon, the State in its various forms in Italy increased its regulatory and operational intervention in social and economic areas which in the past had been left to private and charitable organisations (Aimo, 1985).

In Italy, French politics, institutions, administrative practices and property laws are widely credited with the advancement of the society and the economy of the areas they penetrated most deeply. Napoleon established throughout the Italian territory “a modern and centralised administration, under the banner of efficiency, which swept away, in a short time, the legacy of a past made of a plurality of farraginous, slow and opaque structures which almost always were the object of an undisputed monopolistic domination by the elite groups” (Aimo, 1985, p. 542). The French introduced higher standards of law and order than had previously existed anywhere on the peninsula. They did this most effectively in the Kingdom of Italy and the *départements réunis*. Napoleon had envisaged for some time an Italian confederation that would bring together the Kingdoms of Italy, Naples and the Papal States (Dwyer, 2013, p. 259). Napoleon abolished feudalism where it still existed, as in the Kingdom of Naples, and promoted the secularisation of the State and religious tolerance. Trade and industry benefited from the abolition of internal customs barriers, weights and measures were unified, infrastructures were created (roads, canals, schools, etc.) and the fiscal and financial system was reorganised (Villari, 1988, pp. 418-420).

Tuscany had a unique place in French affections, at least initially, as the cradle of enlightened reform. Consistently, Tuscany “was renowned throughout the civilized world at the moment of the outbreak of the French Revolution, not only through its unique cultural heritage, but because of its enactment of some of the most advanced principles of the Enlightenment” (Woolf, 1985, p. 15). The extensive reforms enacted by Peter Leopold of Lorraine (Maran *et al.*, 2014) made the French believe that Tuscany was much closer to civilisation than the rest of Italy (Broers, 2005, p. 181). The Tuscans were the most educated people in the Italian peninsula (Galanti, 1793), and hence more prepared to recognise the

benefits of the French way of life. In Tuscany, the process of centralisation of the State around its ruler had already started in the sixteenth century (Terpstra, 2001; Bigoni *et al.*, 2018). The powers of the Tuscan feudal lords had been reduced under the Lorraine dynasty so that the feudal class, which had previously been weakened by the Medici, had almost disappeared (Pansini, 1985, p. 555). Moreover, Tuscan rulers, most especially the Lorraine family, had traditionally sought to defend their power against any interference from the Church (Diaz *et al.*, 1997). In reforming the prerogatives of the bishops in 1792 Ferdinand III clarified how these powers were to be exercised under the supervision of the Grand Duke “so that one can never doubt that these powers inalienably belong to the Sovereign” (Diaz *et al.*, 1997, p. 462). The authority of the Grand Dukes had long been accepted by the people (Diaz, 1976), so much so that municipal management was considered a purely administrative matter (Pansini, 1985, p. 563). As a result, Tuscany was considered a more developed State than the other Italian States where the *ancien régime* configuration of power was yet to be eradicated (Pansini, 1985, p. 554). Widely enjoying a reputation as a liberal reforming State, Tuscany was prepared to accept more readily many of the changes wrought by the French occupation which were allegedly informed by the same political ethos (Woolf, 1985, p. 15).

In stark contrast to Tuscany, in the Kingdom of Naples the exercise of power by the Bourbons was still informed by the despotic logics of the *ancien régime* (Vinci, 2013). At the end of the eighteenth century, the Kingdom was still seen as “barbarous and ignorant” (Galanti, 1793, p. 466), where culture was a prerogative of the elites. Consistently, the French characterised the inhabitants of the Kingdom of Naples as having little will, being corrupt and devoid of public spirit (ASN, 1807). At the beginning of the nineteenth century the socio-economic and juridical model of the Kingdom of Naples was still largely based on feudalism, which decisively influenced social life (Vinci, 2013). As a result, local elites were still a major influence on local politics. Another important source of power in the Kingdom of Naples was the Church, whereby “for centuries the papacy had claimed that the rulers of the Kingdom were its feudal vassals” (Davis, 2006, p. 25).

In the Kingdom there was “a terrible anarchy”, to the point that “nobody abides by the law or knows who the local magistrate is, good order and tranquillity are banned”, which was exacerbated by rampant banditry that constantly threatened public security (Vinci, 2013, p. 146). The Bourbons sought to counter this situation by means of concessions to local notables, who were heavily involved in managing municipalities, and repression by granting exceptional powers to the police, whose authority could even supersede that of political bodies (Vinci, 2013).

Throughout the Italian territory, in the early nineteenth century Napoleon exported the French institutional model of government based on departments and districts (the sub-division of departments), which were often referred to as the intermediate level of government. At the local level of the municipality, officials were appointed by the government and allowed to elect advisory councils (Ghisalberti, 1963, 1974; Raponi, 1983; Zaghi, 1991; Pagano 2007; Donati, 2008; Vinci, 2013). In Tuscany and the Kingdom of Naples the intermediate level of government assumed the same configuration of institutions, tasks and powers, although with different titles (Ghisalberti, 1963, 1974; Vinci, 2013). Tuscany was divided into the three departments of Arno, Ombrone and Mediterraneo, each of which was governed by a Prefect supported by a Council. Each department was divided into Arrondissements (*circondari*) governed by a sub-Prefect supported by a Council of the Arrondissement. The Kingdom of Naples was divided into 13 Provinces, each of which was governed by an Intendant supported by a provincial council (Migliori *et al.*, 2019). Each province was divided into districts governed by a sub-intendant supported by a district council. These administrative solutions aimed at gaining consensus by replacing the initial military control with a civil government in the territories annexed (Woolf, 2005, p. 6). This required winning the support of the indigenous elite by using a form of administration which

has been described as one of pure rationality in the pursuit of French interests that was deceitfully portrayed by the French as directed ultimately at the realisation of the public good and the protection of local arrangements (Donati, 2008, p. 16).

Napoleonic programmes of government

Historians often point to 1807 as a decisive year on the road towards a hardening of Napoleon's attitudes and an increase in his despotic behaviour (Dwyer, 2013, p. 255). The influence exerted by the thought of Rousseau and by Machiavelli's Prince led Napoleon to believe, in apparent contradiction, that a dictatorship should be supported by popular consensus (Olivier-Martin, 1952, p. 77; Bluche, 1980, p. 16; Hicks, 2012) because "the appeal to the people has the double advantage of legitimising the duration and of purifying the source of [...] power" (Napoleon, quoted in Dansette, 1969, p. 45). Napoleon had precise ideas about how in the conquered territories his rational augmentation was to be embodied in programmes of government. To achieve consensus, in the imperial era Napoleon still showed reverence to the French Revolution by invoking the notion of the sovereignty of the people, equality before the law, freedom of religion and the protection of property. Nevertheless, this was merely instrumental to making his rule more palatable to subdued populations (Maran *et al.*, 2016). As a result, "the reform policies of Napoleon reflected the regime's Janus-faced character that combined subordination and exploitation, innovation and progress" (Grab, 2000, p. 35). Napoleon's understanding of empire was very clearly set out when in reference to his brother's rule he explained what he expected of Naples and its rulers: "I desire that he (Joseph Bonaparte) will make the people of Naples pay for everything needed by my troops and my State and that he should not squander money fattening frippons" (Davis, 2006, p. 138). The way in which the structure of government envisaged by Napoleon was to serve economic imperialism by making his Italian territories a mere supplier of raw materials to the French was obvious from the very beginning of their rule (Broers, 2004). The conquered territories were to supply men, equipment and money for the emperor's wars, at the same time weakening one of Napoleon's long-standing enemies, Austria, which was a major influence in the Italian territory.

Napoleon believed that in France the democratic experiment that had been the Revolution had reached its limits and it was time to replace the political anarchy that had reigned over the succeeding 10 years with a durable authority based on three principles: hierarchy, power centralisation and, most importantly, authority concentrated in one person. The concentration of power in one person was to be the distinguishing feature of a well-run, rational state. Authority must reside in one person who had enough force to bring about a "social pact" and to consolidate the country's institutions (Dwyer, 2013, pp. 136-137). On several occasions, Napoleon declared that his basic political preferences were embodied by a strong, one-man executive, able to dominate a legislature composed of several chambers with different and very limited powers (Broers, 2014, p. 16). His experiences during the Revolution had convinced him that elected assemblies were ineffective (Rosanvallon, 1992, p. 197). Thus, Napoleon formally declared in the law of 28th Pluviose Year VIII (Vinci, 2013, p. 155), and later in the State Council of the Kingdom of Italy, that "administration is the task of only one man whereas judging is the task of many people; when administration is carried on by only one man it has unity of views and speed" (Rava, 1832, p. 27). This preference was made explicit also for municipal administration: "the unity and speed of a one-man administration is to be applied also to municipalities because, where there is only one man in command, he feels less embarrassed" (Napoleon, quoted in Rava, 1832, p. 28).

Napoleon's principles of governing were enacted under the French Consulate when the law of 28th Pluviose Year VIII (17 February 1800) set up a new administrative system, which was highly centralised in theory, revolving around a strict pyramidal structure where

the power lays in the hands of only one man at each level of the pyramid. The Prefect was at the top of the departmental administration, then sub-Prefects for the arrondissements and, at the last level of the municipalities, the communes and *mairies* (Thoral, 2012). Roederer (1859), who submitted the draft legislation for the new law on the advice of Napoleon, wrote in the *Journal de Paris* that “the municipal power, like any other political power, is only an emanation of national power, an appendage of the central government”. In both Tuscany and the Kingdom of Naples the hierarchical principle was reflected in a vertical chain of command which was meant to subordinate all the municipal authorities to the intermediate level of administration of the State, the Prefects or intendants. However, very significantly, the authority of local elites meant that the preference for the concentration of power in one person had to be ignored in the Kingdom of Naples.

Distribution of tasks and powers among municipal authorities

In Tuscany, to implement Napoleonic programmes of government, the distribution of tasks and power among municipal authorities was established by the Resolution of the Council of Tuscany of 1808, which was concerned with the Regulation of Municipal Administration as proclaimed in the *Arretè de la junte de Toscane* (BNF, 1808) issued on the 14 and 16 September, 28 October and 19 November 1808 (*Portaut reglements sur l'administration municipale*). Recognising Napoleon’s disdain for committees, this law attributed the entire management of the municipality (*mairie*) to the *maire*, supported by his assistants (*adjoints*) and by the municipal council of which he was president (see Figure 1). The office of the *maire* in Tuscany, who was appointed by the Prefect, acted under the supervision of the Prefect and sub-Prefect to whom he was totally subordinate (BNF, 1808, artt. 14, 15 and 20, Chapter II). As head of the *mairie* he was responsible for the registry office, municipal and rural police, municipal roads, the administration of municipal assets, supervision and direction of charities and civil engineering. As the government’s representative he had to supervise the collection of taxes and their

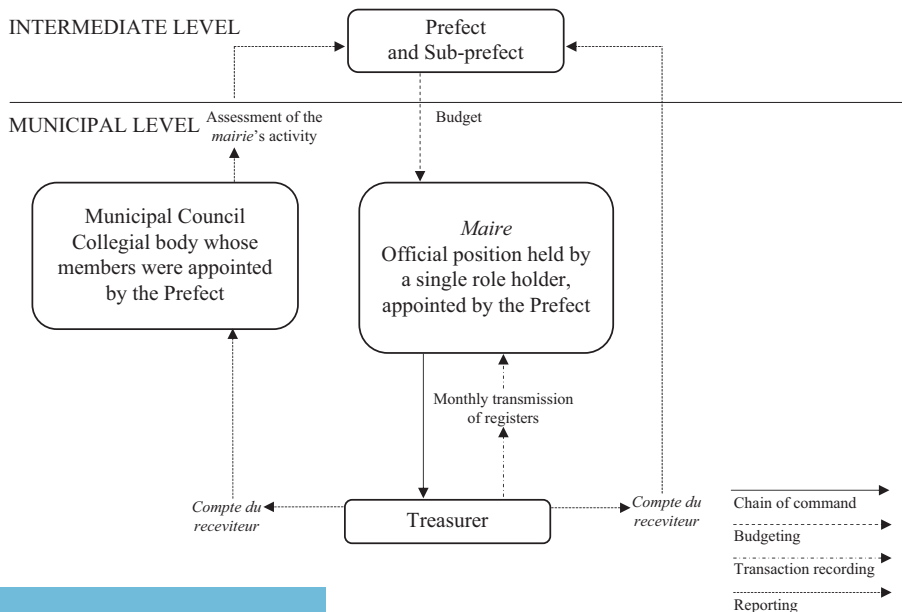


Figure 1.
The municipal accounting system in Tuscany

distribution among the population, take part in the organisation of conscription, guarding prisons and other municipal buildings and overseeing of public education. Surprisingly, given the nature and extent of his authority and responsibilities, under no circumstances could the *maire* handle money: he had to have a treasurer for this purpose (BNF, 1808, art. 26, Chapter II). Although the *maire* could not make regulations, only he had the power to deliberate on specific issues provided for by law and all deliberations had to be finally approved by the Prefect (BNF, 1808, art. 22, Chapter II).

The members of the municipal council in Tuscany were appointed by the Prefect and their number varied according to the number of inhabitants of the municipality. They were required to meet at least once a year, from 1 to 15 May, but the council could also be extraordinarily convened by the Prefect. The council had little authority, acting mainly to oversee the work of the *maire*. It was in charge of examining the reports of the *mairie* and expressing opinions about the decisions of the *mairie* related to specific issues provided by law and about loans and disputes concerning the *mairie*. In Tuscany the French believed that the existing ruling class had already a good preparation for interaction with the “superior” French civilisation from the reformist absolutism of the Grand Duke Peter Leopold (Donati, 2008, p. 32). Nevertheless, Napoleon himself ordered that there also needed to be French people on the municipal councils in Tuscany who could speak Italian and had experience with public administration in Piedmont (Pinaud, 2004, p. 134; Donati, 2008, p. 83).

In contrast to Tuscany where the municipal council had a marginal, consultative role and where, in accordance with the monocratic requirement, the *maire* was given responsibility and authority for administration, in the Kingdom of Naples to gain the consensus of the local population the decision-making power was given exclusively to the municipal body. Throughout the history of the Kingdom of Naples the local collegial bodies, the *Parlamentanti*, symbolised the struggle of the people, organised in municipalities, against baronies and taxation (Vinci, 2012, 2013). During the time of the Bourbon monarchy the *Parlamentanti* and their more elite form the *decurionati* reached a high level of autonomy and became the privileged place of the people’s political expression (Galanti, 1793, p. 433; Pecori, 1770, p. 240; Cervellino, 1776, p. 220). Thus, given the continued historical importance and unrivalled power of the *decurionati*, every time that the French tried to gain the support of the Neapolitan people they had to recognise the powers of popular assemblies (Vinci, 2013, p. 20).

In the Kingdom of Naples the different distribution of tasks and power was established by the Law n. 132 of 8 August 1806 (BNN, 1806b) and then finalised by the Law n. 146 of 20 May 1808 (BNN, 1808a) which used the same type of bodies as Tuscany but maintaining the different official positions and titles borrowed from the local tradition. There was the mayor (*sindaco*), who would have ultimate authority at the local level according to Napoleon’s plan, with his assistants (*eletti*) and a treasurer. The decision-making power in the Kingdom of Naples, however, was attributed to the municipal council, the *decurionato*, whose members varied in number depending on the number of inhabitants of the municipality. Initially, the Law of 8 August 1806 provided that, in contradiction to the position in Tuscany, the *decurionato*’s members were not appointed by the Intendant at the intermediate level of government. Instead, they had to be “elected in a public assembly by the heads of the families registered in the taxpayers’ list”. It also stated that the *decurionato*’s members appointed the municipal officers, including the *sindaco*, “how and when they always have done”[3] (BNN, 1806b).

The subsequent Law n. 146 of 20 May 1808 (BNN, 1808a) in the Kingdom of Naples extended eligibility for membership of the *decurionate* from landowners to those engaged in the professions and, in smaller towns with less than 6,000 inhabitants, to those involved with the crafts, liberal arts and commerce. Reflecting Napoleon’s imperial confidence, the new law of 1808 also gave greater power to the Intendant. It required that to select a *sindaco*

the *decurionate* had to present a shortlist of men belonging to the list of eligible persons to the Intendant, who could change the choices of the *decurionates*. In one case, the Intendant Matteo Galdi in 1810 asked the government for the authorisation to replace all the *decurionate*'s members from the town of Campobasso because they were people who were "not entirely attached to the Government and more favourable to the interests of their lands than those of the municipality" (ASN, 1810). The intendant chose the mayor and his assistants in the municipalities whose budget he approved. For the larger municipalities, the Intendant had to transmit the shortlist and his opinion to the King who would then choose the mayor and the municipal assistants.

The law of 1808 represented the first concerted attempt by the French to control directly local administrators in the Kingdom of Naples. According to the Law n. 132, art. 2, Title IV (BNN, 1806b), the *decurionato* "deals with the interests of the municipality" by discussing and voting its resolutions. The *decurionato*, however, was now to operate under the supervision and control of the Intendant who was required to approve all its resolutions. In case of disagreement, the intendant had the power to annul a resolution or to submit it to the judgement of the King. The *sindaco* acted as the government's representative in the municipality, implementing the resolutions of the *decurionato* after the Intendant had approved them (BNN, 1806b, artt. 4, 5 and 19, Title IV). He could be suspended temporarily by the Intendant but only the King could remove him. The Intendants often ordered the *sindaco* to promulgate laws, decrees and executive regulations in the municipal territories (Vinci, 2013, p. 203).

The control that the French sought to exercise over their dominions through the administrative structures that they put in place required accounting technologies that ultimately would ensure that their imperial programmes of government would be enacted regardless of the visible structure of power within each conquered territory. This imperative was especially obvious in the Kingdom of Naples where the municipal council had greater power than the mayor. To ensure that this would not undermine French authority, but without an obvious, confronting display of their power which might engender covert forms of opposition from the ruling elite upon whom the successful imposition of French authority would be heavily reliant, accounting practices were used to adjust this apparent disparity of power.

The imperial imperative of municipal accounting

In both Tuscany and the Kingdom of Naples, despite the different power structures at the municipal level, the accounting technologies required by the French allowed them a strict control over the financial administration of municipalities, especially as a result of the use of the budget which was the most important accounting artefact. In Tuscany, the budget had to be prepared by the *maire* according to the format provided by the *Arrêt de la junte de Toscane* (BNF, 1808). It consisted of three sections classified by their nature: revenue, ordinary expenses and extraordinary expenses. Once approved by the municipal council, the budget had to be presented to the Prefect who directly authorised it only in the municipalities with revenue less than 20,000 francs (BNF, 1808, art. 115, Chapter 3, Title III). In larger municipalities he had to transmit it to the State Council to be authorised by the Emperor (BNF, 1808, art. 107, Chapter 3, Title III). When the budget was authorised, usually in July, the final version of the document was transmitted by the *maire* to the treasurer (see Figure 1).

The authorisation of the budget by the upper administrative levels in Tuscany ensured a highly rationalised form of control over the whole administration of the municipality. After the Law n. 146 of 20 May 1808 (BNN, 1808a), the French produced a similar result in the Kingdom of Naples but by very different means which recognised its unique circumstances. In the Kingdom of Naples, the Law n. 132 of 8 August 1806 gave the *decurionato* the power

to decide the contents of the budget, the *stato discusso delle rendite, e de' pesi, ed esiti o bugetto*, the expected income and expenditure planned for the coming year. The budget, as shown in Figure 2, was then approved by the Intendant or, in a municipality with a large number of inhabitants, by the Minister for the Interior of the Kingdom.

Compared to Tuscany, in the Kingdom of Naples the preparation of the municipal budget involved the direct interference of the intermediate level of the imperial administration, the Intendant. The greater decision-making power of the *decurionato* was translated into the budget which, as provided by the Law n. 146 in 1808 (BNN, 1808a), was prepared by the *sindaco* under the *decurionato*'s direction. Each municipality in the Kingdom of Naples had to follow a prescribed form for the budget (BNN, 1809, art. 47), leaving no discretion to local administrators (BNN, 1809, art. 3). The Intendant sent to each municipality a table with the list of items the *decurionato* could include in the budget. For the ordinary expenses, the Law n. 489 of 16 October 1809 (BNN, 1809, artt. 13-21) also defined the maximum amounts, in proportion to the size of the municipality. Moreover, the inclusion of new debts, which were not identified in previous budgets, was to be authorised by the Intendant (BNN, 1809, art. 35). Thus, the revenues and expenses that a municipality in the Kingdom of Naples could propose to include in their budgets were precisely predetermined by the Law n. 146 of 20 May 1808 (BNN, 1808a). Moreover, the Title IV of the Law n. 132, 8 August 1806 (BNN, 1806b) provided that:

- the municipal proposal to sell or buy fixed assets, or give them in emphyteusis, will be addressed to the King by the Intendants with their opinion through the Ministry of the Interior so that the King can send them for the State Council's examination and decision;

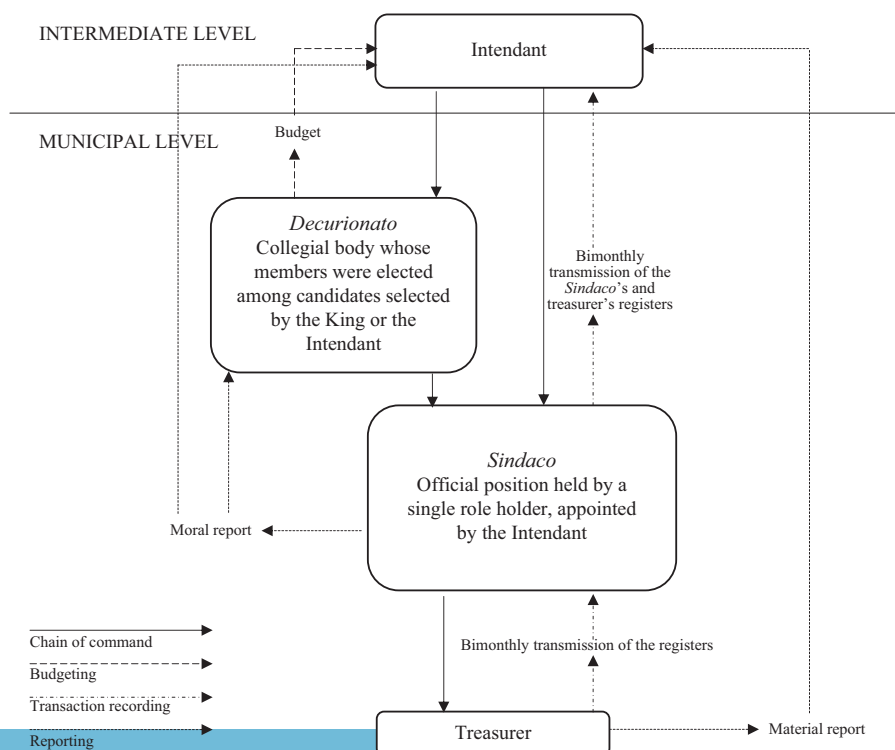


Figure 2.
The municipal accounting system in the Kingdom of Naples

- the rentals of lands and the collection of municipal taxes will be allocated, with the Intendant's authorisation, by means of competitive bidding, and to the highest bidder, under the condition he gives the necessary guarantees; and
- similarly, competitive bidding ... will be used for contracts for works in built-up areas, in the cities

Expenses in the Kingdom of Naples had to be divided into *reali* (for things) and *personali* (for people). Items different from those established by the Law of 1808 (BNN, 1808a) for expenses could not be included in the budgets. The *reali* expenses that were concerned with "the service, defence and advantage of the owners of buildings" were to be financed by the owners by means of taxation. The *personali* expenses concerned "the usefulness and comfort of the inhabitants" and were to be financed by them. When the revenues were insufficient the municipality could establish an excise duty "without exceeding the precise and real need". The funds once allocated to an item of expenses could not have a different use. The Intendants and the Ministry of the Interior were to monitor compliance with these rules. Moreover, the Law n. 489 (BNN, 1809, art. 22) established that the *decurionate* could not propose to the Intendant, in the budget, an amount exceeding the lowest one adopted in the last five years for a number of expenses listed by the law.

Laws applicable to the Kingdom of Naples not only established the types of revenues and expenses but also limited the amount for most of them by imposing the specific authorisation of the Intendants or by setting a maximum limit. For example: "the *decurionate* decides under the supervision and with the approval of the Intendant the additional land tax to cover the expenditures of the year together with the ordinary revenues" (BNN, 1808a, art. 38). However, the *decurionate* could not impose a tax rate higher than 5 per cent (BNN, 1808a, art. 39). Another example stated that: "for the feast day of the main saint patron and for each other expense concerning religion, the municipalities of 1° category are authorised in the form of ablation and charity to spend 60 ducats, those of 2° category to spend 40 ducats, and those of 3° category to spend 20 ducats" (BNN, 1809, art. 16).

In both the Italian territories occupied by the French the accounting technologies for municipalities were, in every detail, regulated by law issued by the French. The differences in governance between the Kingdom of Naples and Tuscany were reinforced by the use of different legislative acts to regulate municipal administration. In Tuscany, the accounting technologies were regulated by the same legislation which established the organisation of government bodies so that accounting and administrative tasks were organically disciplined. In contrast, in the Kingdom of Naples accounting technology and the distribution of tasks and power were regulated by different legislation. In Tuscany the Resolution of the Council of Tuscany of 1808 concerning the Regulation of Municipal Administration (BNF, 1808), the articles of which were issued both in French and Italian, represented a consolidated act on municipal administration and accounting. It prescribed in detail the subjects, timing and methods of reporting and included among its attachments the tables that the *maires* had to follow to prepare all their accounts. Later the Council of Tuscany, with Circular no. 3 of 31 December 1811 (BNF, 1811), imposed a mandatory model also for the treasurer's cash register. In the Kingdom of Naples, the municipal accounting was not formally attributed to the municipalities. Instead, the King's Decision n. 56 of 31 March 1806, which established the Ministry of the Interior, lists the Ministry's responsibilities (BNN, 1806a, art. 1) as including "municipal accounting and incomes administration of any kind". In the Kingdom of Naples the King, Joseph Bonaparte, regulated the accounting by means of four different laws issued only in Italian:

- Law n. 132, 8 August 1806, requiring municipalities to draw up a budget (BNN, 1806b, art. 11, Title IV).

- Ordinance n. 98, 2 March 1808 (BNN, 1808b), describing the bookkeeping activity of *sindaci* and treasurers.
- Law n. 489, 16 October 1809 (BNN, 1809), which contained detailed rules on the preparation of the budget.
- The instructions issued by the Interior Minister on 26 October 1811 (ASN, 1811), providing mandatory models for the financial reports of *sindaci* and treasurers.

In the Tuscan municipalities, the *maires* and the treasurers were accountable to their superiors for only their own roles. Transactions were recorded by both the treasurer and the *maire* when the treasurers took note of each cash movement in their accounting records which had to be checked monthly by the *maire*, together with the municipal cash, in order to ensure the diligence of the treasurer (BNF, 1808, art. 181, Chapter 6, Title III). The *maires* in Tuscany had to keep a register of all their official acts in order to demonstrate that they had ordered only useful, lawful and authorised expenses (BNF, 1808, art. 28, Chapter 2, and art. 185, Chapter 7, Title III). In Tuscany the budget's content and format conditioned the preparation of all the other accounting artefacts; the *maire's* register, the treasurer's cash book and annual financial report. Once approved by the Prefect or the Emperor, the budget constrained *maires* and treasurers who could not order or execute unplanned transactions or payments. To do otherwise would come at considerable personal cost (BNF, 1808, art. 119, Chapter 3, Title III). Thus, the *maire's* register was kept according to a format prescribed by the *Arrêté de la junte de Toscane* (BNF, 1808) in order to provide evidence to the Prefect that the transactions he ordered were consistent with those approved in the budget. Similarly, the Circular No. 1 of 31 December 1811 (BNF, 1811) provided the format, with French terminology, for the treasurer's cash book so that it had to start with the projected budget for the year with explanation of any necessary consequent adjustments. The *maire* had to give an account of his managerial choices to the Prefect and the treasurer had to report on his management of cash to the *maire* (see Figure 1). In the case of non-compliance by the *maire*, the Prefect could send two commissioners at the expense of the *maire* in order to get the information. The treasurers were responsible for the correct execution of collections and payments ordered by the *maires* and personally paid for any irregularities (BNF, 1808, art. 119, Chapter 3, Title III). The municipal council in Tuscany only had an intermediary surveillance role with respect to the *maire* and the treasurer before their accounts were sent to the Prefect. The council, however, could only express its opinion and was devoid of sanctioning power which was the exclusive prerogative of the Prefect who made the final judgement.

At the end of the year in Tuscany the treasurer's annual report, the *compte du receveur*, was presented, together with the register of the *maire*, to the municipal council in its obligatory meeting of May (BNF, 1808, art. 187, Chapter 7, Title III). Preparation of the *compte du receveur* reproduced the structure of the budget (see Plate 1), highlighting deviations between planned and actual amounts. The *compte du receveur* was also directly transmitted to the Prefect who also received the opinion of the council about the work of the *maire*. In the municipalities with revenue less than 20,000 francs, the Prefect could directly give the final approval of the accounts, whereas in larger municipalities he had to submit it to the Emperor and the Court of Auditors through the Minister of the Interior (BNF, 1808, artt. 186, 187, 189, 190, Chapter 7, Title III).

In the Kingdom of Naples the *decurionato*, the *sindaco* and the treasurer had to be also accountable for their own tasks. In the Kingdom of Naples the municipal accounting, as in Tuscany, was mainly cash-based and consisted of budgeting, transaction recording and reporting. The daily recording of transactions by the *sindaco* and the treasurer in the Kingdom of Naples was regulated by the instructions issued by the French Interior Minister on 26 October 1811 (BNN, 1945). The treasurer had to keep a daily general cash book and two additional books, one for income and the other for expenses. The *sindaco* had to check

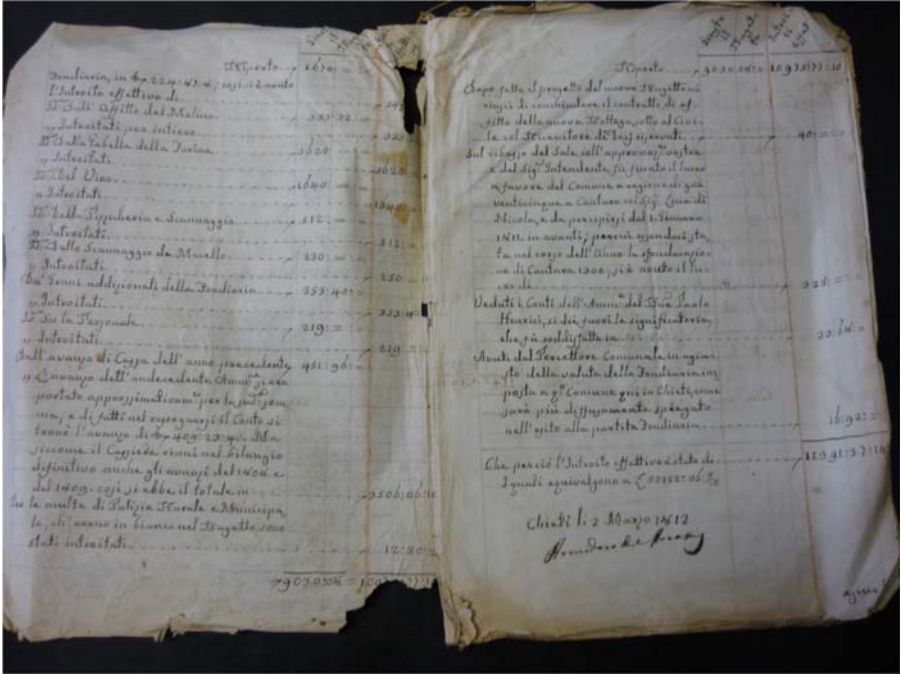


Plate 1.
Municipality of Chieti
(Kingdom of Naples):
Mairie's moral
report for 1811

Source: ASCH (1810–1812) (Reproduced with permission of the State Archive of Chieti)

the treasurer's accounts and submit them, together with his own register, every two months to the Intendant. In the Kingdom of Naples the approval of the budget by the *decurionato* made it binding on the *sindaco* and the treasurer. Significantly, unlike in Tuscany, the *sindaco* had to prepare a "moral report", a summary of the *sindaco*'s register following the structure of the budget, demonstrating the compliance of his acts with the budget and with directions from the *decurionato* by comparing approved and actual transactions (see Plate 2). The *decurionato* expressed a judgement of approval or disapproval of the moral report and a consequent acquittal of the *sindaco* or requiring him to pay a sum of money (BNN, 1808b, art. 3). The *decurionato* also had the power to request a check of the treasurer's accounts for further information (BNN, 1808b, art. 3). The moral report and any legal sentence imposed by the *decurionato* were then assessed by the Intendant who had the power to confirm, amend or annul the assessment of the *decurionato*. The treasurer, in order to give account of his cash management, had to present a report to the Intendant who had the power to impose sanctions and fines should there be any irregularities. The Intendant also could initiate proceedings to discipline *sindaci* and treasurers.

In both Tuscany and the Kingdom of Naples, the accounting practices and structures established by the French did not imply that they would be carried out by specially trained professionals. The absence of the figure of the professional accountant was essential to the plan of setting up a new municipal administrative bureaucracy performing executive tasks, where the party involved could report on their own responsibilities. To fill the main accounting positions in Tuscany, the French, with the help of trusted Piedmontese bureaucrats, co-opted and directed men with previous experience of administrative and bureaucratic offices, largely coming from the old Lorraine or Etruscan bureaucracy. In Tuscany, as in the rest of the Empire, the French considered the attribution of positions an

Compte du Receveur Municipal

DEPARTEMENT DE L'OSURNE
COMMUNE DE SIENNE
Compte des Revenus et Dépenses communales pour l'exercice 1812

TITRE I^{er} RECETTES

NATURE DES RECETTES	RECETTE RECETTE		DIFFERENCE		OBSERVATIONS
	en francs	en francs	en francs	en francs	
Recettes extraordinaires (Taxes établies par le budget)	11207.96	11625.70	-	417.74	
Contingents additionnels aux contributions foncières, mobilières et mairiales	646.79	612.30	334.49	-	
Patentes	278	726.82	448.82	-	
Maisons et autres communales	2919.28	726.82	2192.46	-	
Biens communaux communaux, prix de fermes					
Pensions et rentes foncières non épuisées	2799.24	2015.61	783.63	-	
Droits de passage, mouillage, etc. en produit net	60	50	10	-	
Droits d'accus, défoliation faite des frais de séquestration, des dix pour cent réservés, devant toujours être portés au chapitre des dépenses	9000	10567.06	1567.06	-	
Remboursement fait par le Département		87.21		87.21	
Location des halles					
Location des places aux foires et marchés	600		600	-	
Permis des bours	192.20	172.20	20	-	
Produit des actes de l'état civil	252.20	209.70	42.50	-	67.70
Produit des secondes expéditions des actes administratifs	18		18	-	
Produit de l'impôt de 1812 sur les contributions	2500	2829.28	329.28	-	
Produit de l'impôt de 1812 sur les contributions		288.61		288.61	
Produit de l'impôt de 1812 sur les contributions		740.10		740.10	
TOTAUX	22707.06	31251.67	8544.61	6074.79	

Source: ASCS (1812) (Reproduced with permission of the Municipality of Siena)

Plate 2.
Municipality of Siena (Tuscany):
Compte du Receveur Municipal for 1812

opportunity to gain the consensus of local elites (Pinaud, 2004; Donati, 2008). In the Kingdom of Naples the Intendants continually reported the cultural inadequacy and, in some cases, the total illiteracy of the Neapolitan administrative class (ASN, 1809). These reports were transmitted by the government commissioners to the Interior Minister who then directed them to the King. The Minister reported to the King that the Neapolitan public officials were “quite unable to exercise their functions” and, above all, the functions assigned to them by the financial laws (ASN, 1807).

Discussion and conclusion

This study, which recognises that there is not “a direct, uncomplicated correspondence between the aims of political elites and the way in which these will be implemented” (Maran *et al.*, 2016, p. 64), has documented how accounting has the potential to mediate between the interests of imperial powers and local understandings of government by reinforcing existing structures of power or acting as an adjustment mechanism in the pursuit of imperial goals. The study has exposed the role of accounting in the attempt by Napoleon to subjugate and exploit two Italian territories.

Napoleon’s control of occupied lands rested on his superior military power, the backbone of colonial domination (Neu and Heincke, 2004). Nevertheless, continuous use of force would have been extremely costly to maintain, especially to address the resistance that it would

create (Neu, 2000a). If he was to achieve his imperial goals of exploiting conquered territories and continuing his wars, Napoleon needed to find alternative, more discreet ways of minimising resistance without diverting too many troops and resources to this purpose, most especially in contexts such as Tuscany and the Kingdom of Naples which enjoyed well-established structures of power. Consistent with the way in which power is exercised in modern society, the apparently neutral techniques of governmentality replaced substantially the use of brute force (Foucault 1991). In a Janus contemptible manner, Napoleon used the ideologies which had legitimised the French Revolution to help overcome opposition. Allowing the governed to apparently enjoy a certain degree of freedom is paramount to a governmentalised State for “(f)ailing to respect freedom is not only an abuse of rights with regard to the law, it is above all ignorance of how to govern properly. The integration of freedom, and the specific limits to this freedom within the field of governmental practice has now become an imperative” (Foucault, 2007, p. 451). Accounting practices were an important tool in discreetly limiting subjects’ freedom by ensuring a very rigorous system of accountability in the two conquered territories. In order to maximise their effectiveness in the enactment of programmes of government, most especially in the context of imperialism, accounting practices needed to be combined with other technologies of government, including a distribution of tasks between different authorities which was to give the impression of respecting local customs and structures of power.

In the Kingdom of Naples the decision-making power was attributed to a collegial body, the *decurionato*, contrary to what was desired by the French. The role of the *decurionato* in the preparation of the budget in the Kingdom of Naples was the consequence of the decision-making power this body had in the municipalities and of the necessity of making each body responsible for its own acts. The same role for the Tuscan municipal council was not conceivable since it had no decision-making power. To weaken the powers of the *decurionato* the French gave a direct role to the Intendant and to the Interior Ministry in the preparation of the municipalities’ budgets which in effect cancelled any freedom of action for the collegial body, within the legal constraints. Further, the bimonthly submission of the *sindaco*’s and treasurer’s registers to the Intendant, a practice which differed from Tuscany where the Prefect had no access to the accounts during the year, allowed the intermediate imperial government to closely monitor all the acts executed by the *sindaco*. In this way the Intendant, in addition to being kept informed about the orders the *decurionato* had given to the *sindaco* made the latter the real official who was responsible for the municipal management. Finally, the attribution to the Intendant of the final judgement concerning the *sindaco*’s moral report cancelled the sanctioning powers of the collegial body so that, in case of conflict between the orders of the *decurionato* and the Intendant, the *sindaco* was required to follow the latter. These expedients weakened the powers of the collegial body, reducing it to a symbolic device, and required the *sindaco*, who should have been the main authority at the local level according to Napoleon’s programmes of government, to be responsible for municipal management. They created less obviously a system of powers and responsibilities similar to that established in Tuscany which was consistent with the French system of government, which emphasised concentrating power in one individual.

The comparison of how the French sought to implement their rational control over Tuscany and the Kingdom of Naples shows that, in both contexts, the accounting technologies established by the French reflected the same logic; a budget-based system of financial control regulated by law and implemented by “experts” in the form of a professional bureaucracy (Foucault, 1991; Chua, 1995; Bigoni *et al.*, 2018), where each municipal body was accountable to its direct supervisor for its own tasks and powers. In both settings the law and accounting practices were essential in Napoleon’s attempt to control the conquered land, thereby revealing the “mutually constitutive nature of legislation and accounting practice, as well as the ways in which accounting comes to be

embedded in bureaucratic practices” (Neu and Graham, 2006, p. 48). Nevertheless, in the Italian territories dominated by Napoleon accounting had a constitutive as well as a reflective role (Hopwood, 1983) and was both inherently administrative and political (Mennicken and Miller, 2012).

In Tuscany accounting technologies were perfectly consistent with the centralisation of power in the hands of monocratic organs appointed by the imperial power, hence mirroring the existing power structure and combining with the distribution of tasks at the local level to make French authority both visible and unassailable. In contrast, in the Kingdom of Naples accounting practices were constitutive of power relations whereby control of accounting information and the use of resources “re-adjusted” the balance of power in favour of the French. In the two States, the simultaneous activation of the mirroring and constitutive properties allowed the accounting technology to sustain the pursuit of Napoleon’s programmes of government in different ways, which highlights the ability of accounting technology to act as a compensatory mechanism within a governmentality system. This resilience represents an unexplored mode by which accounting technologies are used as disciplinary methods and provides evidence of the complex interrelationship between different technologies of government in the pursuit of the same set of imperial goals in diverging cultural settings (Lemke, 2007).

Although governmentality is directed towards populations (Foucault, 1991, 2007), for programmes of government to be successfully implemented it is essential to consider the relation between individuals and their local customs, habits and ways of thinking (Foucault, 2007). Control of accounting practices therefore represented an efficient means to ensure that cultural distances (Neu and Graham, 2006) between those who sought to control the two territories and the dominated could be bridged and imperial policies smoothly enacted. This was achieved by ostensibly protecting local customs, most especially in the Kingdom of Naples, whilst the inability by local assemblies to exert any meaningful control over the way in which financial resources were used meant that the exploitation of the territory by the French could continue with the consent of local population. The deceptive use of accounting as “mediating mechanisms in the struggle between the politics of local tradition and the demands of a globalised cultural imperialism” (Davie and McLean, 2017, p. 946) ensured that indigenous populations collaborated in their own subjugation to the invader (Bröckling *et al.*, 2011; Bakre, 2014). Accounting, hence, was important in creating “free individuals who are subjected – and subject themselves – to disciplines” (McKinlay *et al.*, 2010, p. 1019). The ability of accounting technologies to ensure the rationality of governmentality systems represents a new specification of the different economic, social and political roles that accounting plays in organisations and society (Burchell *et al.*, 1980; Hopwood, 1983) and enhances understanding of the translation of politics, rhetoric and power into a set of administrative tasks and calculative practices (Hopwood, 1990, 1992).

The adaptability of accounting to different cultural contexts and structures of power meant that it could be used as an adjustment mechanism which could be mobilised by the French to compensate for an apparent loss of influence over the way in which local authorities were formed and exercised their prerogatives. The apparently neutral and harmless practice of accounting (Miller and O’Leary, 1987; Mennicken and Miller, 2012) was therefore an essential means to enable the dominant power to win the allegiance of local elites in the Kingdom of Naples whereby they were given the illusion of being able to retain their long-standing prerogatives whilst a substantial part of their influence was quietly transferred onto the bodies which were under the close control of the imperial centre. Napoleonic imperialism in Italy, in the presence of potential obstacles to the full realisation of its programme of government, preferred to sacrifice the most visible power relations, that is the distribution of “real” power to different local bodies, and to act on the less visible ones, those of the accounting technology. The successful implementation of these devices, most

especially in the Kingdom of Naples, confirms Foucault's (1978, p. 86) observation that "power is tolerable only on condition that it masks a substantial part of itself. Its success is proportional to its ability to hide its own mechanisms".

This study helps expose a hidden mechanism underlying attempts to know, govern and control populations, confirming the centrality of accounting technologies, compared to other technologies, in the discourse of empire. It demonstrates that the French took advantage of the "symbolic violence exerted by accounting for the purpose of domination" (Carnegie and Napier, 1996, p. 493), but in a manner which avoided any direct clash with local potentates. Notables such as nobles and landowners who were elected to sit in local assemblies became more or less consciously agents of the imperial power in exchange for their social prestige being formally acknowledged by the French. They were ultimately exploited to legitimise French influence whereby they mediated between the centre and the field to be governed by their apparent neutrality towards the French and their vicinity with local people (Rose and Miller, 1992; Rose, 1991, 1999). Nevertheless, the technologies of government mobilised by the imperial power ensured that local potentates would not pose any threat to Napoleon's programmes of government. Moreover, although their power had been indirectly removed by means of accounting, local notables remained in the eye of the people those who were responsible for the government of the territory and the use of resources. Consistent with the key tenets of rational government, not only did Napoleon acknowledge local beliefs and interests, he exploited them to achieve the goals of its programmes of government: "*vis-à-vis* government, population is both aware of what it wants and unaware of what is being done to it [...] whatever the individual interests and aspirations may be of those who comprise the population, (interests) will be the ambiguous fundamental target and instrument of the government of populations" (Foucault, 2007, p. 141). This approach eased the subjugation of conquered lands to Napoleon, who was able to show how he allowed peoples to be governed as they wished. At the same time, local assemblies could have been blamed for any politically unpalatable decision.

The study has implications also for contemporary society. The technologies of government enlisted by Napoleon are consistent with modern forms of soft imperialism where there is the substantial domination of a weak State without the elimination of its formal independence by using apparently benign and supportive tools such as loans, investments or "technical assistance" and other forms of cultural or economic imperialism (Dwyer and Roberts, 2004; Davie and McLean, 2017). In these scenarios the weaker partner keeps its own model of the distribution of tasks and powers but, nevertheless, is dominated by a strong partner. Thus, the present study provides a new perspective about accounting as software of imperialism by identifying it as an instrument supporting less obvious, and more modern, forms of imperialism that still constitute domination. The study could be furthered by comparing the interrelation between accounting and the distribution of tasks within a conquered State's administrative apparatus with those of other territories which had been taken over by Napoleon and which were characterised by different cultural understandings and structures of power. A more direct comparison of the use of accounting and other technologies of government between Napoleon in Europe and other European powers in their extra-European colonies would be interesting. Moreover, since accounting has cascading effects and may not function in the absence of other techniques (Neu, 2000a), it would be of interest to investigate the relationships between accounting and governmentality technologies different from the distribution of tasks and powers as well as the adjustment mechanisms leading to accounting resilience.

Notes

1. Imperialism and colonialism are interrelated concepts; they both imply a political and economic control over a dependent territory (Stanford Encyclopaedia of Philosophy, 2017). Said (1993, p. 8) defined imperialism as "the practice, the theory, and the attitudes of a dominating metropolitan center ruling a distant territory", whilst colonialism is often a consequence of imperialism and

involves the implanting of settlements and formal administrative structures on another land. In Said's view, what is relevant is that they both imply the use of a set of practices to dominate both the colonised territory and its inhabitants (see also Neu, 2000b).

2. In the context of eighteenth century States, Foucault (2007) uses the word "police" not in its modern sense but as a set of interventions which sought to ensure that the lives of the people and their activities were useful to the constitution and development of the State's forces.
3. The same law, however, established an exception for Naples, the capital, that had to be administered by a group called the Body of the City composed of six members and a president, named the President of the City, all of which had to be appointed by the King and proposed by the Ministry of the General Police. The President of the City, with the King's authorisation, was allowed to appoint thirty men as *decurionate* members (ASN, 1806).

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