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ACCOUNTING AND THE STATE:
TRANSPARENCY AS THE ART OF GOVERNMENT

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Abstract

In this thesis, I explore how accounting is used by the British state in order to govern its citizens. Specifically, I investigate the emergence of ‘the transparent state’, the state that claims to make its inner workings visible to its citizens through the publication of vast arrays of online, financial and non-financial information, audit and performance measures, ranking, ratings and statistics. The state claims that the visibility produced by ‘transparency’ is democratising and empowering for its citizens. I consider how this form of visibility compares to the ways in which the state has appeared to and/or concealed itself from its citizens throughout history. Focusing on suicides in prisons in England and Wales as the empirical context for this study, I theorise the relations that are established between the state and the citizen through transparency by drawing on the interrelated notions of ideology and spectacle. In doing so, I make three key contributions. First, I contribute to the literature on transparency in accounting by demonstrating that part of the power and allure of transparency does not derive from its numerical content, but its particular aesthetic form as a pristine and glossy digital representation of complex and messy realities. Second, I develop the literature on transparency by focusing not on the internal organisational effects of demands to be transparent to external others, but on the external users of transparency, proposing that transparency addresses these users as individualised, isolated and passive spectators. Third, I contribute to the literature on accounting and governing in democracy, proposing that in transparency we find not an empowering and democratising practice, but a ‘spectacle’ in which the state produces a democratic appearance, an idealised ‘self-portrait’ of a social order that cannot be touched, changed or argued with. Thought of as such, transparency is an object of ideology par excellence as it deepens the subservience of citizens to the state whilst promising to do precisely the opposite.
Lay Summary

Today, states across the world provide their citizens with more information than ever before about their inner workings. In so doing, states claim to be ‘transparent’. This ‘transparency’ consists of vast online networks of data on government functions and public services, presented in the form of reports, databases, ‘dashboards’ and ‘data-hubs’. It is argued that citizens are informed and empowered by transparency, which is in turn said to deepen and enrich the workings of democracy. But is this true? In this thesis, I investigate how the British state makes itself transparent to its citizens, conducting a study of transparency on suicides in prisons in England and Wales. Contrary to the idea of transparency as revealing the inner workings of the state and deepening and enriching democracy, I argue that transparency makes citizens more passive and subservient to the rule and authority of the state. I argue that transparency produces a glossy, sanitised and idealised appearance of the state: I call this ‘the spectacle of transparency’. I propose that this spectacle – a collection of glossy and visually appealing reports, data-hubs and dashboards – reduces citizens to passive, isolated and hypnotised spectators of domination, not active, informed and empowered participants in democracy.
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1. INTRODUCTION

1.1. INTRODUCTION

The fact is, living permanently in a well-ordered State has an out-and-out spectral aspect: one cannot step into the street or drink a glass of water or get into a tram without touching the perfectly balanced levers of a gigantic apparatus of laws and relations, setting them in motion or letting them maintain one in the peace and quiet of one’s existence. One knows hardly any of these levers, which extend deep into the inner workings and on the other side are lost in a network the entire constitution of which has never been disentangled by any living being.

(Musil, 1953, p. 182)

GOVERNMENT TRANSPARENCY

The Government believes that we need to throw open the doors of public bodies, to enable the public to hold politicians and public bodies to account.

(The Coalition: our programme for government, 2010, p. 20)

To study the state is to step into a theatre of scholarship that has played host to the most radical and brilliant minds in the history of revolutionary and critical theory, sociology, political economy, philosophy and literature. In the brushstrokes of Marx and Lenin, Weber and Nietzsche, Althusser and Gramsci, Bourdieu and Brown, Musil and Kafka, we find the state painted in various postures, ranging from its portrayal as a monstrous beast, as a repressive machine and domineering violent authority, a decentralised and diffuse network of disembodied, normalising order, a field traversed by struggles and particular interests, a ‘wide’ and ‘narrow’ hegemon, or as a spectral, mysterious power, a haunting yet strictly governing absence.

A common thread that we might weave through these diverse works is the notion of the state as an entity the internal workings of which are strictly closed off from vision or access to those over whom its power is exerted. Setting aside for the moment the question of the character of the state (whether it has an ‘essence’ and whether that essence is regarded as malevolent, or otherwise) and how the power of the state is exerted (materially or symbolically, destructively or creatively), as a space or site for the exertion of power, the state is known and accessed by the few and is unknown and inaccessible to the many. Although the state may at times appear in bright, violent and spectacular flourishes of its
might, the intricate details of its inner workings are kept well out of sight. Put differently, although over history the machinery of the state has produced magnificent and barbarous effects, the turnings of its great cogs and gears have remained concealed, hidden behind closed doors. All of this is to say that throughout history the state has had an interest in maintaining equal measures of opacity and secrecy in the governing of its citizens (Scott, 1998; Bourdieu, 2014a).

Today, any study of the state must do two things. First, it must free itself from the outset of any traces of the harmful illusion that our present neoliberal era is the one in which the state form has retreated or receded, has withered away or has been indiscriminately ‘rolled-back’; on the contrary, the state is a central pillar in the neoliberal formation (Brown, 2019; Peck, 2013; Wacquant, 2012). Second, and at the very heart of this thesis, any study of the state must today confront the historical emergence and global zeitgeist of the transparent state, the state that purports to ‘throw open its doors’ to its citizens. In this inheres a peculiar historical development in the terms of the relation between state and citizen, where the former declares itself open, subjecting itself to the gaze and scrutiny of the latter.

In the critical and interpretive accounting literature (Burchell, Clubb, Hopwood, Hughes, & Nahapiet, 1980; Hopwood, 1983; Miller & O’Leary, 1987; Roberts, 1991), as in the realms of social, political and critical theory (especially, Foucault, 1977), the relation between visibility and power has been understood such that those whose conduct is made visible for surveillance and scrutiny are the subjects of a ruling power, are subordinate to a dominant other in a hierarchy of authority that produces a panoply of disciplining, normalising and controlling effects. Thus, if realised, the resetting of the relation between state and citizen in contemporary transparency programmes promises a truly radical reversal in the political economy of struggle between the ruler and the ruled. In principle, transparency should act to deliver accountability, furnishing the population of a state with the necessary means to hold that state ‘to account’, and thus to have a greater say in determining the terms under which they are ruled. As Roberts (2009, p. 958) puts it, transparency contains “dual and contrasting potentials”. As such, whilst transparency is indeed implicated in disciplinary regimes of order and control, it is not surprising that we also find transparency closely bound up with the ideals of democracy, empowerment, emancipation, honesty, and truth (Arnold, 2009a; Gallhofer, Haslam, & van der Walt, 2011; Power, 1994).
How, then, does the state make itself ‘transparent’? How, in practice, does the state “throw open its doors”? It certainly does not “throw open its doors” in a material sense, but rather constructs a representational framework of visibility through the mediating instrument of accounting technologies. State transparency consists of an online, interconnected digital network of dashboards, data-hubs, and reports that display financial information, audit and performance rankings, ratings and scores that record and make visible the activities of the state. In the UK, transparency makes visible the activities and performance of the state across the entirety of its functions, at national and local level, monitoring and recording the actions of the state in transport, health and social care, justice, education, defence, housing, and so on. And if accounting is indeed central to the constitution of a digital network of state transparency, then what new knowledge might be learned about accounting and transparency from study in this arena? In this thesis, I propose to investigate transparency along three lines: in its relation to democracy, in its constitution of subjects, and in its particular aesthetic form.

With regard to the first of these lines of enquiry, I engage with and question the nature of the link between transparency, the state and democracy. Extant accounting literature, whilst problematizing the social and organisational effects and practical and theoretical limitations of transparency (Macintosh & Quattrone, 2010; Quattrone, 2016a; Roberts, 2009, 2018), has also cast transparency as a force with “democratising” (Power, 1994) or “emancipatory” (Gallhofer et al., 2011) potential. Related to this is the posing of transparency as an archetypal neoliberal programme and technology of governmentality (Mehrpouya & Salles-Djelic, 2019) in which the ‘democratic power’ of the state is exercised in a ‘calculated and calculating’ mode over a body of citizens who ‘calculate about’ that power. I am here positioning transparency in relation to the seminal piece authored by Nikolas Rose and published in Accounting, Organizations and Society, ‘Governing by Numbers: Figuring out Democracy’ (1991). As a publicly accessible network of financial, numerical, statistical and audit information, state transparency appears to epitomise the “public habitat of numbers” that Rose (1991, p. 690) argues neoliberalism is reliant upon “to utilize the calculative capacities of individuals and firms, who, in calculating to serve their own best interests, will cumulatively serve all our best interests.”

In the accounting literature, the democratic character of transparency is under-investigated and is too often assumed rather than demonstrated, questioned or doubted.
Read through the prism of Rose’s analysis, transparency appears as a democratic instrument par excellence. However, the idealist cast of this formulation, in which the neoliberal notion of entrepreneurial, rational, calculating, self-interested agents who compete against one another is posed as a model of democracy, indulges the fictions of neoliberalism and glosses a wealth of literature and theory on liberalism and neoliberalism, the state and liberal democracy, in which citizens are shown not to be ‘free’, ‘equal’, ‘calculating’ and ‘rational’ ‘agents’, but subjects who live in a class-ridden, undemocratic, unequal and fractured society governed by capitalism and a dominant, ruling state (Brown, 1995; Marcuse, 1972; Mouffe, 2000; Žižek, 2002). Seen in this way, the question that must be posed of transparency is this: why should it be in the interest of the ruling, dominant state – historically a secretive, clandestine entity – to make itself transparent, subjecting itself to the gaze and scrutiny of its citizens?

This question leads on to the second line of my enquiry in this thesis, in which I investigate the nature of the subjects and subjectivities constituted by state transparency. Specifically, I question the nature of the social relations created in state transparency and how these contribute to the construction of subjectivities. Hitherto, the accounting literature has focused much of its attention on the subjects and subjectivities produced by having one’s internal organisational conduct made transparent to a distant (in time or place) and unseen observer, a process described by Power (2007, p. 34) as “turning organisations inside out.” In this relation, the subject of transparency – the one whose conduct is ‘rendered visible’ by accounting (Miller, 1990; Miller & O’Leary, 1987) – shapes and alters their conduct in response to having had that conduct ‘laid bare’ to the surveillance or scrutiny of the distant other (Roberts, 2009). In other words, the visibilities established by accounting systems are typically “asymmetric”, whereby the “powerful are helped to observe the less powerful, but not vice versa” (Burchell et al., 1980, p. 17, emphasis added). In transparency, we find accounting technologies deployed in a supposed attempt to address this vice versa, ‘to help the less powerful observe the powerful’. What remains underexplored in the literature is how this contributes to the construction of the subjectivity (how I think of myself) of the ‘distant other’ of transparency, the ‘observer’, particularly where this observer is not a manager or a director, but is outside of the organisation or entity in

1 Unless indicated as above, all emphasis in citations are present in the original texts.
question. If unseen, internal organisational conduct made transparent in arrays of audit and financial reports, rankings, ratings, indicators, and scores are capable of constituting narcissistic, ‘functionally-stupid’, disciplined, normalised, and paranoid subjectivities within organisations (Roberts, 2018), what affect, if any, does transparency have on those outside of organisations who read, access or experience it? And if we direct our theoretical and empirical focus towards the ‘liberal democratic’ state rather than upon capitalist organisations – which, unlike the state, have no democratic claim or identity to preserve (Wolin, 2001) – what kind of social relations do we find established by transparency? Is transparency empowering? Is it emancipatory? Is it democratising?

My third line of enquiry is concerned with the aesthetic of state transparency, the way in which state transparency appears in a distinct visual form. Given the recent uptake in and call for more research on the significance of the visual form in accounting (Davison, 2015) and in sociological studies of quantification (Mennicken & Espeland, 2019), it is perhaps surprising that there has not been a ‘visual’ analysis of transparency, it being of course a metaphor of the visible (Tsoukas, 1997). In the accounting literature, Strathern’s (2000, p. 309) assertion that “there is nothing innocent about making the invisible visible” has sparked reflection over what transparency conceals, what is left out in the act of making something visible (Quattrone, 2016a), and how transparency can obscure imperfections and inadequacies or mask a darker, messier reality by giving light to a cleaner, more desirable appearance (Roberts, 2009). As such, stated in epistemological terms, transparency poses a distinctly ideological problem (Arnold, 2009a) insofar as ‘making something transparent’ implies revealing ‘the way things really are’, showing things in ‘the cold light of day’, stripping back appearances to reveal ‘the ugly truth’, and so on. In this sense, transparency also poses a distinctly representational problem. Still, the question of what transparency ‘looks like’ has yet to be examined.

In this thesis, I do not wish to be caught up in a representational critique or investigation of transparency, reproaching transparency either for ‘not representing’ or for ‘misrepresenting’ social reality. To do so would be simply to rehearse well-established mediations in the accounting literature over the ability (inability) of accounting to represent (misrepresent) and construct social reality (Hines, 1988; Robson, 1992; Tinker, 1991; Tinker, Merino, & Neimark, 1982). Taking as my point of departure the inevitable partiality and incompleteness of representations, I am instead interested in reflecting not
on the social reality ‘behind the mask’, but the very nature of the mask of transparency itself. The question is then posed not in terms of ‘What does transparency hide?’ or ‘What is not shown in transparency?’, but rather ‘What view of the state does the particular aesthetic of transparency contribute to constructing?’ When it comes to the state, a form described by Nietzsche (1969, p. 75) as the “coldest of all cold monsters” and by Marx as “an organ of class domination, an organ of oppression of one class by another” (see Lenin, 1932, p. 9), there is much that can be learned from the appearance of the mask it chooses to hold up in transparency: how, indeed, might this ‘coldest of all cold monsters’ wish us to see it?

A product of my methodological grounding in critical theory, in the sense associated with the works of the Frankfurt School, the theoretical lens that frames my enquiry along the three lines proposed above is a reading of transparency as a particular form of ideology – of transparency as spectacle. The traditional, representational understanding of ideology, developed out of The German Ideology (Marx & Engels, 1970), is of ideology as misrepresentation: ideology misrepresents or distorts ‘the way things really are’. As a claim to lay bare ‘the ugly truth’, to show reality ‘in the cold light of day’, transparency is, in a fundamental epistemological sense, a claim to put an end to misrepresentation, obfuscation and illusion: transparency promises to put an end to ideology. And yet it is precisely because of this claim to put an end to ideology that transparency is itself what we might call a sublime object of ideology; as Slavoj Žižek (1989, p. xxiv) puts it, the notion of putting an end to ideology ‘once and for all’ is itself “an ideological idea par excellence!”

Taking as my lens Žižek’s (1989, 1994b, 1997, 2016) post-representational reading of ideology as a generative, world-making force that actively constructs the way we see social reality – not misrepresenting or obscuring the way that social reality ‘really is’ – affords me with the necessary theoretical apparatus to think of transparency not in terms of what is hidden, but in terms of how what is shown plays a powerful force in structuring our view of the state. In theorising transparency as a form of ideology, I make the case for the potential of a contemporary understanding of ideology, one that addresses the representationalist problematic of a traditional understanding of ideology and accounting (see McKernan, 2007), to inform developments in accounting scholarship, particularly in a so-called ‘post-ideological’ society (Žižek, 1994b).
In order to bring out the specific character of state transparency, I supplement my general theoretical foundation built upon Žižek’s reading of the character of ideology with a particular reading of state transparency informed by Guy Debord’s notion of spectacle (Debord, 1967a, 1973, 1988). Like Žižek’s interpretation of ideology, Debord’s major work – *The Society of the Spectacle* – is rooted in a re-interpretation and development of Marx’s notion of ‘commodity fetishism’. In *The Society of the Spectacle*, Debord theorises a society in which appearance and visual forms tyrannise over people, a society ruled by images and representations. Debord’s work is therefore ideally suited to our present historical moment, our ‘society of the screen’ (Knorr Cetina & Bruegger, 2002b) in which digital representations, visualisations and images play an ever-increasing and taken-for-granted role in structuring and determining the shape of our everyday lives. Indeed, as Agamben (2000b, p. 79) puts it, “Probably the most disquieting aspect of Debord’s books is the fact that history seems to have committed itself to relentlessly confirm their analyses.” Thus, while Žižek’s reading of ideology establishes a platform from which I can appreciate the general character of state transparency, Debord’s theorisation of the ideology of appearances, of spectacle, enables the development of a deeper appreciation of the particular effects of the aesthetic form of transparency.

To investigate my central research interests, I designed an archival study of how a particular state ‘field’ makes itself transparent to the citizen, focusing on how a specific event within that field is constituted in transparency. As such, I gathered a sample of ‘transparency data’ produced by the state, publicly available through the ‘GOV.UK’ website (https://www.gov.uk/). The decision to design an archival study is inextricably intertwined with the specific epistemological underpinnings of the theoretical lens adopted in this study, which will be discussed in greater depth later in this thesis (see chapter 5, ‘Methodology’). If I were to study transparency as ideology theorised in the traditional, representational sense, either an ethnographic or case study research design would have represented sound methodological choices through which I would have been able to reveal or bring to light the ‘dark’, ‘messy’ reality that lies behind the reductive veil of transparency. However, as set out above, it is not my intention to pursue such a line of enquiry in this thesis. Rather, my concern lies with studying the visual or aesthetic form of transparency and theorising the nature of the social and democratic relations established by that transparency. In this sense, my research design is driven by a fundamental epistemological question about the state: what is it possible to know about
the state as seen through transparency? Put differently, in occupying the same position as a citizen, what is it possible for me to learn about the state through transparency?

In line with a central driving force at the heart of critical theory, of identifying contradictions in society (Adorno, 1966; Horkheimer, 1972), in this thesis I investigate state transparency in the UK in a space purposefully designed as opaque, a space whose central feature is the empirical fact of being closed-off from society: prison. Focusing on prisons in England and Wales, I explore transparency of the suicide in prison, surely the darkest of events in an already dark place. I compare and contrast two forms of transparency on the suicide in prison: the first, quantified, visualised statistical renderings of suicide; the second, detailed narratives in the form of written investigation reports. The first, ‘Prisons data’ (https://data.justice.gov.uk/prisons), is a digital ‘data-hub’ produced by the HM Prison and Probation Service populated with a range of audit and performance rankings, ratings, scores, and statistics on prisons in England and Wales. The second, ‘Fatal Incident reports’ (https://www.ppo.gov.uk/document/fii-report/), is a digital archive produced by the Prisons and Probation Ombudsman in which reports detailing the results of investigations into all deaths in prisons in England and Wales are held. Focusing my analysis at first on the contrasting content of these examples of transparency (quantification vs. literary narrative), I move on to analyse their common aesthetic form (as digital, mediated, single-sense representations), proposing that we might theorise the social relations constituted by their form through the lenses of ideology and spectacle, as introduced above. My paying attention to the visual, aesthetic form of transparency builds on calls in the literature, both past and present, for research directed towards generating a greater understanding and appreciation of how the aesthetic form of accounting is implicated in the very power and effects of accounting and quantification more broadly in organisations and society (Davison, 2015; Espeland & Stevens, 2008; Gallhofer & Haslam, 1996; Mennicken & Espeland, 2019). As such, although in this thesis I focus on the particular question of state transparency, I expect my enquiry to also generate knowledge and understanding of transparency beyond the realm of the state.

1.2. RESEARCH QUESTIONS

My research questions are directly related to the three lines of enquiry I posed earlier in this introduction. As such, they are formulated in order to animate my exploration of the aesthetic form of state transparency, the way state transparency addresses its subjects, and
how state transparency relates to democracy. I therefore propose the following three research questions:

(i) *What role is played by the particular aesthetic form of state transparency?*

This question is formulated in order to stimulate investigation of the very particular aesthetic form of state transparency, insofar as the myriad dashboards, data-hubs and online archives of transparency are overwhelmingly presented in carefully designed, stylised, colourful, visually appealing forms. Following on from this, a second research question is posed:

(ii) *How does state transparency shape the way that citizens think of themselves in relation to the state?*

Building on the first, this question directs attention towards the ‘users’ of state transparency, provoking consideration of the relations established between state and citizen by transparency. The state and much of the literature proposes transparency as democratising, empowering and emancipatory. This question is designed to explore whether such claims are justifiable, sparking reflection over the practical effects and consequences of transparency and how transparency influences the way citizens think of themselves in relation to the state (how transparency affects the formation and development of subjectivities). Finally, drawing together the first two research questions, my third questions is as follows:

(iii) *What interest does the state have in transparency?*

Here, I aim to establish an understanding of the reasoning and motivations that the state might have in transparency, especially where the state, over the course of history, has maintained a strict secrecy over its internal workings. In other words, I investigate why the state would make itself the subject of inspection of the citizen, claiming to reverse the relation between visibility and power as we commonly understand it.

1.3. **Thesis structure**

The structure of this thesis is as follows: this introductory chapter is followed by the literature review, two theory chapters, methodology, analysis, discussion and conclusion.

I begin the literature review by positioning this thesis in relation to the field of critical and interdisciplinary accounting research and reflecting on the study of accounting today.
Next, I discuss the literature in accounting on neoliberalism, the state and transparency. I conclude by proposing how I plan to contribute to the extant literature.

The first of my two theory chapters is split into three sections. In the first two sections, I set out a theory of neoliberalism and of the state. In the final section of the first theory chapter, I theorise the historical development of state transparency. The second theory chapter is split into two sections in which I set out theorisations of ideology and spectacle, informed by the scholarship of Slavoj Žižek and Guy Debord, respectively.

In the methodology chapter, I set out my positions on ontology, epistemology and practice: together, these form my research methodology. Next, I set out the empirical context for this research, explaining why it was selected, how it has been approached in scholarship on accounting and neoliberalism and addressing context-specific methodological challenges I faced. Finally, I describe my archival research method, detailing the data collection and analysis processes I followed.

The analysis chapter is split into two sections in which I first analyse the data collected from the ‘Prisons data’ data-hub before moving on to analyse data collected from the ‘Fatal Incident reports’ digital archive.

In the discussion chapter, I begin by explaining my departure from a representational critique of transparency before proposing a theorisation of state transparency as spectacle.

In the concluding chapter, I crystallise the three key contributions of this thesis before setting out the limitations of this study, its practical implications, future research potentialities and my final concluding remarks.
2. Literature review

The structure of this literature review is as follows. I begin by contextualising the study of accounting as an evolving, social, subjective and political craft (2.1). I then work through a review of extant literature on accounting and neoliberalism (2.2), accounting and the state (2.3), and accounting and transparency (2.4). I conclude by briefly summarising my theoretical positioning and proposed contributions to the accounting literature (2.5).

2.1. Studying Accounting

2.1.1. Accounting as an Evolving, Social, Subjective and Political Craft

It is testament to the depth and quality of literature in critical and interdisciplinary research on accounting developed since the inception of this field in the late 1960s and early 1970s that, when writing today, much of what would not so long ago have been a truly radical contribution to our understanding of accounting can now be treated as foundational, taken-for-granted, a priori knowledge. Works approaching the study of accounting from a range of philosophical, theoretical and methodological perspectives have quashed the myth that accounting is an objective, neutral, apolitical and technical practice: “Nothing could be further from the truth”, says Hopwood (1976, p. 1). Accounting, we now know, is a subjective, partisan, political and social craft (Tinker, 1991; Tinker et al., 1982). Accounting is not a mute, inert, total representation of organisations, institutions and society, but is partial, incomplete and deeply implicated in their workings (Hopwood, 1983). Accounting is shaped by and shapes a range of social, political and economic relations, interests, networks, actions and forces (Burchell et al., 1980; Lehman & Tinker, 1987). Accounting is an authoritative quantitative regime of knowledge, making it a central feature in the workings of capitalist political economy (Tinker, 1980), the state (Tinker, 1984), government (Rose & Miller, 1992) and democracy (Rose, 1991). Accounting is an assemblage of calculative practices and mediating instruments that can be used to create ‘visibilities’ in order to control and discipline (Miller, 1990; Miller & O’Leary, 1987), to establish networks of actors and actions (Robson, 1992), to create compliance (Power, 1999) and to render people ‘accountable’ (Hoskin & Macve, 1988; Roberts & Scapens, 1985). Above all, accounting does not merely act as a technical, numerical reflection of an

But what is this powerful force that we call accounting? Do we know what accounting is? Perhaps, we do not. Or, more precisely, perhaps we cannot establish a final, fixed definition of accounting, nailing it down, declaring that, ‘This and only this is accounting!’ Of course, to eschew a rigid definition of accounting is not the same as descending into an absurdly relativistic spiral of saying everything – or indeed, nothing – is accounting (Gray, 2002, 2008). Rather, to eschew a rigid, reductive definition is to insist on regarding accounting as multiple, as fluid, it is to remain open to the emergence of new accountings and the changing and fading of older ones (Quattrone, 2016a). As Anthony Hopwood explained in his address to the Annual Meeting of the American Accounting Association, reflecting on the emergence of interdisciplinary field in accounting research in the late 1960s:

There were then, there have been in the intervening period, and there are now people who think that they know what accounting – and auditing for that matter – is. How wrong these people are. They are the ones who list the attributes of the status quo, seemingly wanting to confine the new to being within the boundaries of the old. They have no conception that accounting and accounting research have repeatedly changed across time, and when things change they become what they were not, at least in part. Accounting has been a craft that has had no essence. It has changed significantly across time, adopting new forms, methods and roles.

(Hopwood, 2007, p. 1367)

Accounting is neither stable nor static: it evolves in time with developments in the economy, society, politics and technology, morphing into new forms and shifting into new spaces (Chapman, Cooper, & Miller, 2009). Therefore, as well as developing our understanding of how accounting operates in its traditionally recognised forms – in the organisation, as the accountant, a profession, double-entry bookkeeping, budgeting, cost and control systems, statutory financial statements, ‘triple-bottom line’ reporting, audit, accounting regulations and standards – research in the critical and interdisciplinary traditions has taught us to seek out the roles and influence of accounting beyond the bounds of these traditional forms and sites. We now appreciate that accounting is intersected by and interwoven with relations of domination and exploitation in: capitalist class rule (Hopper, Storey, & Willmott, 1987); the masculine gendering of society in
relations of power (Lehman, 1992) and sexuality (Cooper, 1992); in the destruction of the natural environment (Hines, 1991b); institutionalised racism (Hammond & Streeter, 1994); slavery (Oldroyd, Fleischman, & Tyson, 2008); colonialism (Neu, 2000); imperialism (Annisette, 2000); and fascism (Funnell, 1998).

Accounting is not, it must be said, an exclusively malevolent, sinister or constraining force (Gallhofer & Haslam, 2003). Accounting is not, in and of itself, essentially purposeful, but can be made so and can therefore be associated – or rather, be made to associate with – a range of social, political, economic ends of drastically varying moral and ethical substance (Hopwood, 1992). Thus, just as it is implicated in sustaining relations of domination and exploitation, of class and conflict, we must also acknowledge, or at the very least entertain the possibility, that the representations of accounting – in all their partiality, ambiguity, and incompleteness (Quattrone & Hopper, 2005) – are also forces capable of organising and enabling in ways that are more socially valuable than those to which accounting is now applied and bound up with (Busco & Quattrone, 2018b). And perhaps too the capacity of accounting to (not) represent ‘faithfully’ or ‘completely’ is something that we must be less fixated with; that is, if we open ourselves to the notion that representation is an impossible ideal, we might be more open to studying aspects of accounting that escape our attention if we remain bound to representationalist philosophies (McKernan, 2007).

Whilst at present accounting, in so many of its guises, is steeped in capitalist values and assumptions (Cooper, 1980) and is bound up with the maintenance and operation of capitalist relations of production (Cooper, 1995), we can perhaps envisage a world in which this would not be so. Moreover, we need to be able to do so, insofar as any alternative visions of social, political, environmental and economic order must have a means through which they can organise an economic system capable of providing for the needs of populations. It is rather tempting to think we could simply dispense with accounting, cast it aside and label it as an insidious, capitalist force of instrumental rationality. However, if accounting is as powerful as the works above assert, not only is it imperative that its operations are understood and critiqued, but also that we consider the potential for accounting to contribute to the construction of other worlds.
2.1.2. THE CRAFT OF ACCOUNTING IN THE AGE OF DIGITAL REPRODUCTION

If accounting has “a tendency to become what it was not”, as Hopwood (1987, p. 207) taught us, then what is it becoming today? What mutations in the accounting craft should we be concerned with at this moment in history? Given that I have praised the literature for its sophisticated, breadth and scope, what remains to be investigated in terms of the operations of accounting in organisations, institutions and society? In this text, I want to probe the extent to which changes in the technological form of accounting – as increasingly constituted in the realm of the digital – as opposed to changes in its substantive content, have changed the nature of the accounting craft and how accounting is experienced. In this short section, I want to focus on two aspects of change to accounting that relate to its digital form: firstly, what this digital form makes possible in terms of the potentiality of the accounting craft and, secondly, how the aesthetic of the digital contributes to the power of accounting.

Mirroring broader social and technological developments in how we communicate, interact or engage with other people, literature, information and data, accounting is today constituted almost exclusively in digital forms. If we examine its history in the Middle-Ages and the development of double-entry book-keeping systems (Carruthers & Espeland, 1991), as a practice, accounting has been almost exclusively constituted via analogue, non-electronic modes of record keeping and communication. Today, in contrast, accounting is increasingly a digital phenomenon (Quattrone, 2016b), where interactions with accounts are mediated by a screen on a myriad of electronic devices. Accordingly, what accounting is capable of and what it claims to show or report has evolved: constituted in digital media, accounting now claims new capacities, most notably in terms of the temporal and spatial qualities of accounting (Quattrone & Hopper, 2005). In particular, this technological development has had profound implications in respect of the capacities of management control technologies.

The form of traditional accounting statements, written ‘for the year ended’ or ‘as at’ a particular point in time attests to the bounded epistemological character of accounting knowledge as essentially static and historical, asserting its accuracy as at a certain temporal moment in the past. Whilst such accountings persist, and will continue to do so in digital form, accounting is today frequently associated with a rendering of the present, the now. New forms of accounting – particularly in the shape of management control systems –
purport to show ‘live’, ‘interactive’ and ‘dynamic’ representations of reality. The newfound immanence of accounting fundamentally challenges what we think accounting is for and what we believe it shows. An accounting capable of extraordinary feats of ordering and control is now a distinct possibility – a dream-like or dystopian prospect depending on ones’ perspective.

However, as Quattrone (2016b) points out, irrespective of the ends to which a digital accounting is put to or is associated with, the pressing threat is that where accounting numbers are already endowed with a “magic persuasive power” and are, as with numbers more widely, innately appealing as truthful, objective and trustful (Espeland & Stevens, 2008; Porter, 1995), the digitalization of accounting numbers will perhaps see them become even more convincing than before, both in their form as control systems and reporting instruments. This makes more challenging the prospect of retaining the place for doubt, mystery and ambiguity in the design and use of accounting systems (Quattrone, 2015, 2017). Of course, this being despite the extent to which we now know, as earlier discussed, that accounting numbers are far from value-free, neutral, truthful, objective, and so on.

This is indeed a disturbing prospect when we consider that the hierarchical, controlling and disciplining apparatuses theorised by the likes of Armstrong (1987), Cooper and Taylor (2000) Hoskin and Macve (1986) and Miller and O’Leary (1987), were all constituted on paper. This raises a pressing question of the scale and magnitude of apparatuses of order and control that could be erected in digital form. To be sure, a digital accounting is a potentially vastly more powerful accounting. However, as yet, but for a few exceptions, the digitalization of accounting has been afforded little attention in the accounting literature (Davison, 2015, p. 147). And given the extent to which accounting has to date been a powerful force in shaping the course of dark historical episodes (Fleischman, Funnell, & Walker, 2013), this warrants our full, and critical, attention, particularly in understanding the likely effects of a more powerful accounting on the everyday lives of human beings, rather than simply focusing on how such changes will influence the operations of organisations or institutions (Cooper, 2015b).

But if the digitalization of accounting entails a range of potentialities in terms of the functionality and capability of accounting technologies, these potentialities are inseparable from a distinct change in the aesthetic of accounting that is also brought about by its digitalization. In its new sphere of constitution, accounting all the more stimulates and
appeals to us in categories of the visual (Davison, 2015). Of course, accounting was not invisible before it was constituted in a digital form, but it is certainly the case that the glossy appearance of accounting systems is today a striking feature in their visual evolution from a series of variations on the ‘T-account’ or the pro-forma of the statement of financial position. Making their appeal to the user in an array of bright colours, charts, graphs and interactive features, forms of accounting today are far removed from the monochromatic, austere, ascetic appearance of traditional accounting practices. To be sure, this is certainly not to imply that a traditional financial account is devoid of visual cues and signs; such a form is categorically not visually ‘neutral’ (Quattrone, 2009) or aesthetically ‘mute’. Rather, traditional accounting forms have an ‘aura’ that serve to authenticate and legitimate their status as rationalising practices capable of representing reality (Gallhofer & Haslam, 1991, 1996). The very aesthetic frugality of the traditional accounting form imbues accounts with a certain sense of neutrality, restraint, and objectivity that is not afforded, say, to a particularly colourful or lavish work of art, which is regarded as political and subjective. In other words, the precise aesthetic form of accounting has contributed to the construction of the ideological power of accounting (Cooper, Pheby, Pheby, & Puxty, 1994).

As such, when the mode of appearance of accounts is changed in a truly radical way – as has undoubtedly been the case with the ‘digital revolution’ and the emergence of the ‘screen society’ (Knorr Cetina, 2009; Knorr Cetina & Bruegger, 2002a) – the aesthetic experience of accounting, the aura of accounting and thus the power of accounting, is altered. Put differently: insofar as there has in recent years been a radical change in the aesthetic of accounting, and insofar as perception is implicated in the constitution of knowledge and thus the shaping of society and of history (Benjamin, 2007), we must be attentive to the drastic change in the way that accounting appears to us and how this change influences what we think accounting is capable of, and what it shows. And it is indeed imperative that this change in the form of accounting is studied at this precise moment.

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2 ‘Though this theme was developed most comprehensively by Benjamin, Horkheimer (1972, p. 200, emphasis added) also writes on the connection between perception and the movements of history: “The world which is given to the individual and which he must accept and take into account is, in its present and continuing form, a product of the activity of society as a whole. The objects we perceive in our surroundings – cities, villages, fields, and woods – bear the mark of having been worked on by man. It is not only in clothing and appearance, in outward form and emotional make-up that men are the product of history. Even the way they see and hear is inseparable from the social life-process as it has evolved over the millennia.”'
historical moment. As Žižek (1997, p. 166) argues, it is in moments of transition, those fleeting stages in which we do not “feel fully at home” in new technologies, that we are most capable of discerning what is gained and what is lost in technological development.

Though important, change in the form of accounting cannot – indeed, must not – be considered in isolation from the immanent social, political and economic context of the operations of accounting (Burchell, Clubb, & Hopwood, 1985; Cooper & Sherer, 1984; Hopwood, 1983). In whatever form it is presented to us, we experience accounting in society and as such an understanding of the political and economic conditions of that society are absolutely essential to a deeper understanding of accounting:

Feudal societies are seen to require feudal accounting systems; capitalist societies, capitalist modes of accounting (Rose, 1977) and the era of the post-industrial society necessitates a new framework for the accounting craft (Gandhi, 1976).

(Burchell et al., 1980, p. 10)

What are our immanent political economic surroundings today? In the UK, to refer to contemporary society as ‘post-industrial’ is not necessarily false, but it unhelpfully glosses the extent to which we still live in a capitalist society. And yet capitalism, like the accounting that contributes to sustaining its hegemony, changes. So, do we live in a ‘simple’ capitalist era, one comparable to that theorised by Marx? To be sure, basic components and imperatives of capitalist political economy – private property, will-to-profit, drive to capital accumulation and wage labour – remain in place. But, to say only that we still live under capitalism is to ignore the extent to which capitalist relations in the economy, politics and society have been transformed, have penetrated hitherto non-economic spaces and spheres, and have accordingly brought into being new relations of power and new categories of subjects. Whilst we live in a society that rests on capitalist foundations, I argue that designating our immanent historical era as neoliberal serves to more faithfully capture the nature of the profound social, political and economic upheavals of the last fifty years. Building on the formulation of Burchell et al. (1980), we might then ask, ‘If feudal, capitalist and post-industrial societies all required specific accountings, does neoliberal society also require a specifically neoliberal accounting?’ In the next section, I turn to the task of discussing the accounting literature on neoliberalism.
2.2. ACCOUNTING AND NEOLIBERALISM

To utter the word ‘neoliberalism’ or ‘neoliberal’ sees us immediately confronting the question of a definition: ‘What is neoliberalism?’ ‘What does it mean to be a neoliberal?’ The more pressing questions for many are, ‘Does neoliberalism even exist? Why should we care about studying it?’ Indeed, there are many who would scoff or roll their eyes at the mere mention of the word ‘neoliberal’ or ‘neoliberalism’, who cackle with laughter at those who ‘believe in neoliberalism’, arguing that they are little better than conspiracy theorists (see Mirowski, 2014). Then there are those who would refute the existence of neoliberalism, doing so out of a kind of ‘post-structuralist’ allergic reaction to any word, name, concept, or label that ends in ‘ism’. Curiously, though such critics of the term ‘neoliberalism’ frequently assert that it ‘does not exist’, rarely – if ever – is the same argument mobilised with regards to socialism, Marxism or communism. Those ‘isms’ are regarded as existing in an ontologically given, unproblematic manner.3 Perhaps, then, as with those they criticise, those ‘who just blame everything wrong with the world on neoliberalism’, those who would say ‘neoliberalism doesn’t exist’, only assert the non-existence of ‘isms’ if they are opposed to the ideas that coalesce around these (supposedly) ‘non-existent’ entities. Furthermore, there are others who have tired of neoliberalism as a concept, who are “against neoliberalism as a concept” (Dunn, 2017, p. 435, emphasis added), arguing that it should be “abandoned”, that it is unhelpful, bloated and that it clouds, not sharpens, understandings of contemporary social, political and economic conditions (Rodgers, 2018).

Though critics have a tendency to vilify and demonise the study of neoliberalism in somewhat moralising, sanctimonious terms, this does not mean that criticism of the field of scholarship on neoliberalism is unwarranted in its entirety. If we are to continue to wrestle with the concept of neoliberalism, and if we see it as a useful one with which to analyse immanent realities, then we must work hard to be precise and rigorous in our study of it, not mobilising it as “a kind of all-determining mega-cause, bluntly attributed” (Peck,

3 Wendy Brown makes a similar point in an interview published by Tocqueville 21: “[Neoliberalism is] a loose and adaptable term, but I don’t think this means we should abandon it, any more than we should abandon the terms ‘capitalism’, ‘socialism’ or ‘liberalism’ just because they are open and contestable in meaning” (Brown, 2018b).
In other words, we can accept the critique that the term ‘neoliberalism’ is imperfect whilst continuing to work at refining what we mean by it (Peck & Theodore, 2019). As Stuart Hall so eloquently puts it:

The term ‘neoliberal’ is not a satisfactory one. Its reference to the shaping influence of capitalism on modern life sounds recidivist to contemporary ears. Intellectual critics say the term lumps together too many things to merit a single identity; it is reductive, sacrificing attention to internal complexities and geohistorical specificity. I sympathise with this critique. However, I think there are enough common features to warrant giving it a provisional conceptual identity, provided this is understood as a first approximation. Even Marx argued that analysis yields understanding at different levels of abstraction, and critical thought often begins with a ‘chaotic’ abstraction – though we then need to add ‘further determinations’ in order to ‘reproduce the concrete in thought’. I would also argue that naming neoliberalism is politically necessary, to give resistance content, focus and a cutting edge.

(Hall, 2011, p. 10)

In the accounting literature, the study of neoliberalism has, according to Chiapello (2017, p. 47), fractured along three lines, with neoliberalism being conceptualised as “as a phase of capitalism, as a discourse and as governmentality” and with accounting, in relation to neoliberalism, being studied as “an instrument, a project or an object”. In this respect, division in accounting over the question of what neoliberalism is and how (indeed, if) we should study it reflects the bitterly divided state of scholarship outside accounting academia on this question.

Whilst I find much to agree with in the schema of the accounting literature on neoliberalism proposed by Chiapello – particularly in her noting that Accounting, Organizations and Society (AOS) and Accounting, Auditing and Accountability Journal (AAAJ) have been a “nerve centre of the Foucauldian approach” (2017, p. 48) – I consider the field of (accounting) scholarship on neoliberalism as essentially polarised between perspectives on neoliberalism that conceptualise it as a “hegemonic economic model anchored by variants of market rule” and “an insurgent approach fuelled by derivations of

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4 Right-wing commentators have picked up on a tendency for crude and unsophisticated Left-wing critiques of contemporary issues to be indiscriminately attributed to neoliberalism. An article on the Guido Fawkes blog – covering the Adam Smith Institute’s “rebrand” as “Out and proud neoliberals!” (Laven-Morris, 2016) – declares that neoliberalism has become a ‘pejorative term’ used “by teenage lefties to save them having to think matters through. They view neo-liberalism as akin to the political economy of Satanism.” (Neo-liberal rebrand by wonks, 2016).
the Foucaultian notion of governmentality” (Wacquant, 2012, p. 66). Indeed, Chiapello herself remarks that whilst the ‘discourse’ approach to the study of neoliberalism could be articulated with an approach to neoliberalism as a phase of capitalism and as a governmentality, it is particularly harmoniously aligned with the (neo-) Foucauldian, ‘governmentality’ approach (Chiapello, 2017, p. 53). Later in the thesis, I discuss these two approaches in detail, before proceeding to set out my own approach to neoliberalism (see section 3.1., “Theorising neoliberalism”). Here, I work through a discussion of the literatures in accounting that take a ‘hegemonic market rule’ approach (2.2.1) and a ‘governmentality’ approach (2.2.2) to neoliberalism.

### 2.2.1. NEOLIBERALISM AS HEGEMONIC MARKET RULE

In the accounting literature, market rule perspectives on neoliberalism treat accounting – where accounting is considered in a broad sense as a series of technologies, institutions, regulations, and as a profession – as an essential feature in the maintenance and reproduction of neoliberalism, which is theorised as a historically specific phase in the development and evolution of capitalism (Arnold & Cooper, 1999; Williams, 2017). In this respect, research in the accounting literature on neoliberalism adopting a perspective on neoliberalism as a hegemonic mode of capitalist market rule continues the established tradition of research on the relations between accounting and the capitalist mode of political economy (Catchpowle, Cooper, & Wright, 2004; Cooper, 1995; Laughlin, 1987; Puxty, Willmott, Cooper, & Lowe, 1987; Tinker et al., 1982). As such, those who theorise neoliberalism as a phase of capitalism take as their task the critique of the role played by accounting in the management, legitimisation and operation of neoliberalism as an oppressive and exploitative political economic system (Cooper, 2015a). Therefore, implicit in studies of neoliberalism as market rule is a critical perspective on the role of accounting in organisations and society. Indeed, where Chiapello notes that *AOS* and *AAAJ* are ‘nerve centres’ of the Foucauldian approach to neoliberalism, we might say that *Critical Perspectives on Accounting* is particularly committed to a critique of neoliberalism that illuminates its deleterious and repressive effects on working people, the poor, and the vulnerable. In this sense, study of accounting could, notes Cooper (1995, p. 205), contribute to liberation from capitalist hegemony:

The value of the study of accounting is that it can give us a unique view of the ideological underpinnings of the workings of the capitalist system in which we live.
An understanding of the practical workings of capitalist ideology contains the potential for a contribution to our liberation.

From this critical perspective, accounting technologies – contrary to their socially established position as neutral, apolitical calculative practices that ‘faithfully represent’ the truth of an ‘out-there’ social, organisational and financial reality (Solomons, 1991; Watts & Zimmerman, 1979, 1986) – are regarded as inherently political and ideological practices that support and reproduce capitalist relations of production (Bryer, 1993, 1999; Tinker, 1980; Tinker et al., 1982). Put differently, we might say that “the assumptions of capitalism overwhelm current accounting” (Cooper, 1980, p. 164). Accounting is thus considered as operating in a dual role in the service of capitalism. On the one hand, accounting is seen as functional and instrumental, as a technology capable of rationalising, codifying and controlling workers and the practices and processes of production – capable of rendering the capitalist mode of production more efficient and profitable, but also more exploitative and repressive (Armstrong, 1987; Bryer, 2006; Cooper & Taylor, 2000). On the other, accounting is treated as an ideological practice or apparatus, mystifying and obscuring, rendering that which is political and subjective as technical and objective through (mis)representation (Lehman & Tinker, 1987; Tinker, 1991).

Market rule perspectives on neoliberalism have been applied in order to illuminate, understand and critique the roles played by accounting in orchestrating and sustaining the historical reconstitution of class power through the advancement of corporate, capitalist interests and destruction of post-war working class securities. Research has investigated the role of accounting in: opening up hitherto non-market spheres for privatisation by promoting a mythology of private sector ‘efficiency’ (and state, government or public sector ‘inefficiency’) (Andrew, 2010; Andrew & Cahill, 2009, 2017; Arnold & Cooper, 1999; Cole & Cooper, 2006; Cooper & Taylor, 2005; Funnell, Jupe, & Andrew, 2009); reconfiguring international accounting regulation in the interests of investors and capital markets (Zhang & Andrew, 2014; Zhang, Andrew, & Rudkin, 2012); legitimating and operationalising speculative, parasitic investment practices productive of the global financial crisis (Cooper, 2015a); engineering tax regulation and policy to favour private (over social) interests (Cooper, Danson, Whittham, & Sheridan, 2010; Sikka & Willmott, 2013); and eroding the social function and responsibility of the audit (Sikka, 2015).
In sum, the dominant theme present in the market rule approach to research on accounting and neoliberalism is to expose and critique the various roles played by accounting in securing and expanding the global hegemony of neoliberal political economy, which is theorised as a historically specific stage of capitalism. Accounting technologies, institutions, the accounting profession and accounting regulation are viewed as tools for the advancement of the interests of capital and as a means through which the dominant class legitimates, secures and exercises its domination. Above all, accounting – as an institution, profession, regulatory or technical practice – is regarded as serving the interests of capital in the central structural antagonism of capitalism: the exploitation of labour by capital.

2.2.2. NEOLIBERALISM AS GOVERNMENTALITY

Approached as governmentality, in the accounting literature, the study of neoliberalism is associated with tracing the development and effects of the operation of a new mode of power, “a shift in the rationalities and practices of Western processes of government” (Humphrey, Miller, & Scapens, 1993, p. 13). It must be noted that in relation to the body of scholarship on governmentality, a series of contributions made to the accounting literature – chiefly those made in Accounting, Organizations and Society by Peter Miller and Nikolas Rose – are considered as significant contributions to a theory of governmentality beyond the boundaries of the accounting academy (Humphrey et al., 1993; Miller, 1990; Miller & Napier, 1993; Miller & O’Leary, 1987; Rose, 1991). Particularly influential – and especially significant for our present cause of reviewing the study of neoliberalism as governmentality in accounting – is the suturing of Foucauldian theory with the Latourian notions of ‘translation’ and ‘inscription’ (Latour, 1987), with the union of these theoretical frameworks yielding an appreciation of the role played by (accounting) representations in enabling ‘action at a distance’ (Chua, 1995; Robson, 1992; Rose & Miller, 1992).

Therefore, given the degree to which accounting research has been interwoven with the elaboration and development of a general theory and programme of research on neoliberalism as governmentality, this section draws less of a neat distinction between theory on neoliberalism and its application in the accounting literature when compared with the previous section – where various theoretical approaches or perspectives on neoliberalism as a phase of capitalism are applied to the study of accounting. By contrast,
the study of neoliberalism as governmentality is inseparable from the study of accounting, specifically in relation to the technologies of accounting (Miller, 1990, p. 316).

Accounting, as an array or assemblage of calculative technologies, devices and apparatuses that produce visibilities and knowledges is considered a key constituent of the discursive apparatus of power and the channels through which that power flows and circulates in an understanding of neoliberalism as governmentality (Mennicken & Miller, 2012). This is in marked contrast with the ‘market rule’ approach to neoliberalism discussed in the previous section, where accounting acts on subjects in both functional and ideological modes – controlling them (Armstrong, 1987) and mystifying their domination (Tinker et al., 1982). In the market rule approach, ‘accounting language’ is seen as part of a repressive apparatus that serves the material interests of the state and capitalist enterprises – accounting is a tool or weapon of power that is wielded. In distinction to this, the approach to neoliberalism as governmentality recognises the extent to which accounting language constitutes competitive, entrepreneurialised, and responsibilised subjects who see their own interests defined by and captured in the quantified representation of the world produced by accounting (Kurunmäki & Miller, 2006). Accounting plays a vital role in producing new visibilities and knowledges through which power flows, not only in a material, ‘top-down’, and centralised manner, but also in a diffuse, decentralised, fluid mode (Miller & O’Leary, 1987).

Therefore, for those in accounting who study neoliberalism as governmentality, the key novel feature of neoliberalism to be appreciated is the extent to which the calculative technologies of accounting are used to transpose a model of the market onto all spheres of life, where, through language, individuals are reconceived – and reconceive themselves – as “human capital”, as “entrepreneurs of the self” (Cooper, 2015b; Cooper, Graham, & Himick, 2016). In effect, this is a distinct break from a conceptualisation of the self as ‘labour’, a feature common in the ‘market rule’ approach to the study of neoliberalism in accounting: entrepreneurialised selves, constituted in relation to an array of accounting representations, are at once individualised and responsibilised (Johansen, 2008; Mennicken, 2010; Power, 2013) and thus shorn from the protective frameworks offered.

Although, as Armstrong (2015, p. 38) sagely points out, second and third-hand readings of Foucault have “encouraged an unfortunate tendency in critical accounting to de-materialize disciplinary power” – something that Foucault would surely oppose.
by the (capitalist) organisational form of work, but also from the framework of social securities and welfare institutions that have been eroded by neoliberal administrations (Cooper, 2015b). A key concern is thus to understand the role played by accounting in ‘economizing’ “the entire social field” (Mennicken & Miller, 2012, p. 7), a necessary predicate in the production of individuals who approach life itself as essentially a ‘market problem’. This implies that, under neoliberalism, social fields – relationships, education, environment, radical politics, and so on (Brown, 2015) – spheres hitherto regarded as ‘non-economic’ are economized and opened up to market forces and discourses. And, in what is especially important for the themes that will be explored later in this text, this means that accounting is deeply implicated in the economization or marketization of the state, government, democracy and citizens (Mehrpouya & Salles-Djelic, 2019; Morales, Gendron, & Guénin-Paracini, 2014; Rose, 1991).

Drawing to a close my consideration of the accounting literature that approaches neoliberalism as governmentality, I want now to summarise the major points discussed. Thus, where neoliberalism is theorised as governmentality, accounting technologies are regarded as essential in the construction of individualised, entrepreneurialised, responsibilised, neoliberal citizens whose subjectivity is constituted by competition, a desire for economic wealth-maximisation and pursuit of self-interest: the market becomes the model for life itself, and accounting, as a series of discursive technologies, is indispensable in the construction of the framework of knowledges and visibilities that makes this operable. Through ‘technologies of conduct’, the desires of the individual are aligned with the that of the capitalist state, which seeks to recoil from ‘direct’ intervention and to engineer the conditions in which (formally) free, autonomous, rational, self-interested agents pursue their own interests. I now consider extant accounting literature on the state.

2.3. ACCOUNTING AND THE STATE

As with neoliberalism, study of the state is a complex theoretical matter, with varying perspectives adopted by scholars in the accounting academy. And, as with my discussion

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6 An organisational form which, it is recognised, is deeply problematic; the point here is that neoliberalism’s assault on social security and welfare makes even a ‘steady job’ in a capitalist enterprise – with guarantees around holidays, sick pay, maternity leave and so on – begin to look abnormal.
of the accounting literature on neoliberalism, here I divide my discussion of the accounting literature on the state into two sub-sections. In the first, I focus on the literature in accounting adopting Marxist or post-Marxist critical theoretical perspectives on the state as sustaining and reproducing the capitalist political economic system, class-rule and relations of domination and exploitation in society (2.3.1). In the second, I consider the Foucauldian literature that seeks to move accounting scholarship ‘beyond’ study of the state (2.3.2).

2.3.1. STUDYING THE STATE IN RELATION TO CAPITAL, CLASS AND INTERESTS

There is a body of literature in accounting that addresses how accounting is both shaped by and put in the service of the state in protecting the interests of the powerful and dominant in society, sustaining the existing class structure in society by preserving the hegemonic, exploitative mode of capitalist political economy that is productive of that class structure. Primarily, though not exclusively, this work is written from Marxist (e.g. Catchpowle et al., 2004) and post-Marxist (e.g. Cooper, Puxty, Lowe, & Willmott, 1989) perspectives, where accounting is seen as operating in a “symbiotic” or “reciprocal” relationship with the development and maintenance of the power of the state and capitalism. Marxist and post-Marxist perspectives differ over the extent to which the state acts in defending the interests of one class over another, i.e. whether the state acts in a “class distorted fashion” (Marxist) or in “the common interest of all members of a capitalist class society” (post-Marxist) (see Catchpowle et al., 2004, p. 1044).

The Marxist perspective, rather than regarding the state in ‘neutral’, ‘functionalist’ terms, as an entity whose ‘operations’ are to be refined, as “independent and well-meaning body” (Tinker et al., 1982, p. 192), or as a site in which ‘self-interested bureaucrats’ extort personal gain from public resources – as is argued by some who advocate for a ‘roll-back’ of the state (e.g. Jensen & Meckling, 1980) – critiques the relation between accounting and state, considering accounting as implicated in the sustenance of the domination of the capitalist ruling class through the machinery of the state (Cooper, 1997; Merino & Neimark, 1982). Much of the literature written from a post-Marxist perspective is concerned with the relation between the state and accounting as a profession. This literature is less trenchant in its critique of the relations between accounting and the state, in particular departing from the Marxist perspective over the question of the extent to which accounting can be said to be “tightly coupled” to the interests of the ruling classes.
(Puxty et al., 1987), or whether accounting operates in the service of a capitalist state that is ‘self-consciously’ aware of its own interests and that it can organise itself in pursuit of those interests (Cooper et al., 1989). Such research, write Chua and Poullaos (1993, pp. 693-694, emphasis added), “has focused more on the profession-state axis and usefully highlights the central role of the state”, departing from what Puxty et al. (1987, p. 281) describe as “‘crude Marxian’ formulations of profession-state relations”.

Thus, for some contributors, accounting is seen as part of an essentially repressive state apparatus that perpetuates its domination over the citizenry both by coordinating the repressive material forces of the state and by mystifying the exploitative nature of capitalist political economy. As such, accounting is considered as both interwoven in the “coercive” (material) and “consensual” (ideological) aspects of state hegemony (Cooper, 1995; Tinker, 1984). For instance, accounting regulatory and professional bodies might, with the co-operation and support of the state, directly influence the material functioning of capitalist political economy by developing accounting standards amenable to the interests of capitalist enterprises – i.e. developing standards that stimulate the capital accumulation process of capitalist firms rather than acting as a check or control on that process (Arnold & Sikka, 2001; Sikka, 2015). Similarly, the literature shows that accounting technologies and accounting firms are implicated in massive wealth transfers through privatisation and outsourcing of formerly state-owned assets or state-run services (Arnold & Cooper, 1999; Cole & Cooper, 2006; Cooper & Taylor, 2005; Hopper, Lassou, & Soobaroyen, 2017; Uddin & Hopper, 2003). Or, accounting technologies, such as social and environmental reporting, may be deployed in an ideological capacity in order to reproduce and legitimise the dominant ideas of the ruling class (Cooper, 1997). In other words, accounting is mobilised by the state in order to represent sectional, particular interests and ideas as general, universal ones (see Gallhofer & Haslam, 1991) – for example, presenting economic growth as in ‘the national interest’, as a ‘panacea’ for society as a whole, rather than as enriching a particular class in society and reproducing greater social inequalities and divisions (Archel, Husillos, Larrinaga, & Spence, 2009).

Other contributors to the literature investigate the nature of the relation between the state and accounting in terms of the professional and policy-making dynamics between the state and accounting regulatory bodies, firms, and individual accountants (Arnold & Cooper, 1999; Burchell et al., 1980), demonstrating that the interests of these groups
frequently conflict with or contradict those of the state, and that to see accounting as unproblematically serving the interests of the state is to over-simplify their relation (Cooper et al., 1989). Indeed, under neoliberalism, the scale and influence of global accounting firms has developed such that states are often uninterested, unwilling, or unable to challenge or discipline their activities (Arnold, 2009a; Sikka, 2009), preferring to leave these firms to ‘their own devices’ for fear of being seen as creating an ‘anti-market trading environment’ (Sikka & Willmott, 2013).

Although capitalism features prominently in both the Marxist and post-Marxist analysis of the relations between accounting and the state, focus is not confined solely to studying accounting as it relates to the state-capitalism relationship. Though an appreciation of the structuring forces of capitalism is treated as a necessary feature of research within this tradition, capitalism need not be the exclusive focus of such works. For instance, in the literature there are examples of research that tease out the relations between accounting and the state in relation to: the Holocaust (Funnell, 1998), colonialism and the slave trade (Annisette, 1999), imperialism (Annisette, 2000; Annisette & Neu, 2004), and racism (Arnold & Hammond, 1994; Catchpowle & Cooper, 1999; Hammond, Cooper, & Van Staden, 2017). Here, accounting is positioned as a powerful technical instrument of social control (Walker, 2016), with the capacity to be embroiled in the sinister regimes of great violence (Fleischman et al., 2013).

2.3.2. GOING ’BEYOND’ THE STUDY OF THE STATE

Irrespective of the varying degrees to which capitalism forms a central core in the sample of literature on accounting and the state cited above, what is common to these works is: firstly, a critical perspective on the relation between accounting technologies, firms, regulatory and professional bodies and individual accountants and the state; and, secondly, a concern for the competing interests at play in society and the relation between accounting and the state in sustaining, reproducing or overthrowing those existing interests.

However, study of the state in the accounting literature is not restricted to the critical, Marxist and post-Marxist traditions. Indeed, there exists a substantial body of literature

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7 As Cooper and Annisette (2017, p. 56) put it: “any research into the exercise of power from a critical perspective should take capitalism into account.”
that is formulated in strict opposition to such approaches to the state, regarding them as incapable of comprehending the precise modes in which power is exercised in (liberal) democratic societies. I am here referring to the Foucauldian literature on accounting, which seeks to move scholarship beyond the study of the state. Its leading proponents argue against what they perceive as an “overvaluation of the ‘problem of the State’ in political debate and social theory” (Rose & Miller, 1992, p. 173). As such, this literature reframes study of the state as a study of the ‘art of government’, seeking to go beyond a theory of the state as a ruling or dominating institution that exercises accounting as a ‘tool’ or ‘weapon’ in power (Humphrey et al., 1993; Miller, 1986; Miller & Rose, 1990; Rose, 1990, 1991; Rose & Miller, 1992). At this point, it must also be acknowledged that many of the works cited as part of this ‘Foucauldian’ literature also draw heavily on the scholarship of Bruno Latour, and are notable examples of the introduction of the concepts of ‘translation’ and ‘inscription’ into the accounting literature. Here, however, I focus on the application of the work of Foucault in the study of the state in the accounting literature, insofar as Foucault himself deals with the question of the study of the state in explicit terms. In fact, Foucault positions his work in relation to the state in a ‘negative’ sense, recoiling from and reacting to the dominance of the Marxist and sociological theorisations of the state that characterised scholarship in his intellectual epoch (see Foucault, 2008, pp. 2-5, 75-78).

In moving study of the state ‘beyond’ theorisation of the state as a pre-given, centralised ruling force in society, the Foucauldian literature on accounting directs its attention toward the question of means rather than ends, which is to say that its primary concern lies with investigating questions of how power operates in society as opposed to investigating why and in whose interests that power is wielded. As Miller (1990, p. 316) puts it in his seminal article in Accounting, Organizations and Society:

The argument of this paper is that the interrelations of accounting and the state are such that we have to do something rather different than trace the causal influences considered to flow between two given and discrete entities. The linkages between accounting and the state are viewed here as reciprocal relationships between and within two loosely assembled sets of practices. It is the practices and rationales out of which “accounting” and “the state” were formed, and the relays established between them that is of concern here. For “accounting” on the one hand and “the state” on the other have not always had the self-evident distinctiveness we associate with them today. Rather, they emerged as distinct entities out of a variety of processes that constructed them qua discrete.
Therefore, the Foucauldian literature does not approach the state as an *a priori* category, historical or empirical object, but rather studies ‘the state’ as ‘a composite reality whose materiality and effects arise out of a network of practices and rationales that seek to programme and intervene in economic and social life’ (Miller, 1990, p. 317). In other words, what is studied in the Foucauldian literature on accounting and the state is not how ‘accounting’ relates to ‘the State’ as a pre-given entity that has a particular interest, character or essence, but rather the particular forms of power that are associated with “an assemblage of practices, techniques, programmes, knowledges, rationales and interventions” that together constitute the state “in a nominalist sense” (Miller, 1990, p. 317, emphasis added). As Miller (1986, p. 101) puts it in his review essay of Francois Fourquet’s *A History of National Accounting and Planning:*

> It is not that accounting serves the interests of the state. It is that the very notion of the state as we know it today is dependent on the elaboration of national accounting.

In adopting such a perspective on the state, where accounting is itself interwoven into the very fabric of what it is that we today recognise and understand as the state, this literature demonstrates the way in which the calculative practices of accounting play a *central* role in the governing of populations in contemporary (liberal) democratic regimes (Miller, 2008; Miller & Rose, 1990; Rose, 1991). Interventions administered through accounting technologies allows populations to be governed ‘at a distance’ (Rose & Miller, 1992), constituting a mode of governing that marks a distinct break from the idea of the violent, coercive state that is physically present in order to govern and impose order and control ‘corporeally’. Instead, the deployment of accounting technologies enables regimes of governing to *indirectly* target individuals, separating them out of a mass in order to subject them to subtle, yet immensely powerful forms of monitoring, surveillance and normalising judgement (Rose, 1991). Such is the apparently ‘mundane’ nature of the indirect interventions ‘at a distance’ through accounting technologies, the individuals who are the targets of such regimes of governing appear to ‘govern themselves’. Or, as Miller and Rose (1990, p. 18) put it, “‘free’ individuals and ‘private’ spaces can be ‘ruled’ without breaching their formal autonomy.” This understanding of the way in which accounting technologies are used to operationalise and administer powerful and controlling programmes of government over individuals and society whilst appearing – crucially – not to impinge on ‘the freedom of the individual’ is perhaps the central defining feature

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and contribution of the Foucauldian approach to (or rather, departure from) the study of ‘the state’ in accounting.

There can be no doubt of the extent to which the application and development of Foucault’s radical break in the study of the state has profoundly enriched our knowledge and understanding of accounting and its relation to the practices and programmes of governing by the state. Nonetheless, the question must be posed as to what is lost when we regard the state in the way proposed by Foucault and those who took up and developed his ideas in the accounting literature. For example, if regarding the state as an instrument of capitalist class rule prevents us from appreciating the multi-faceted character and non-unity of identity and interest of the state – as critics of Marxist perspectives on the relation between accounting and the state would argue – what does adopting the nominalist, Foucauldian position on the state prevent us from seeing? What is lost if we apply Foucault’s (1977, pp. 26-29; 1990a, pp. 92-95) propositions for the study of power and of the state? That power is “not the ‘privilege’, acquired or preserved, of the dominant class”, that we should dispose of the notion of what is “‘interested’ and what is ‘disinterested’”, that we should set aside notions of a “binary opposition between rulers and ruled”, that we should discard the notion of power as a means of ensuring “the subservience of the citizens of a given state”, that we should regard power as diffuse, without author, and cease to “look for the headquarters” or “the groups which control the state apparatus”. In taking up these propositions, what aspects of power do we fail to appreciate? What aspects of the relation between accounting and the state escape our attention when we deliberately darken our lenses to these features of the world?

It is precisely in response to such concerns that Marilyn Neimark published her polemic essay in Critical Perspectives on Accounting – ‘The king is dead. Long live the king!’ (1990) – in which she delivered an acerbic critique of what she saw as the emergence of a new orthodoxy (of ‘postmodern’ thought, for her, embodied in Foucault’s work) in the act of denouncing an old one (Marxist and post-Marxist thought). It is Neimark’s charge that in dispensing with the radical and emancipatory critique offered by Marxist theory, the new orthodoxy of Foucauldian research in accounting yields a view of power that is at root conservative and reactionary:

Like Foucault, these accounting researchers take a “curiously passive and sterile view not so much of the uses of power, but of how and why power is gained, used, and
held onto” (Said, 1983, p. 221). And they do not see accounting’s links with, and allegiances to the major sites of power/knowledge in capitalist society, and its complicity in specific intra- and inter-class conflicts. This myopia permits them to maintain the fiction of being non-partisans in the social conflicts in which accounting discourses and practices are enmeshed.

(Neimark, 1990, p. 110)

To this day, Neimark’s powerfully articulated concerns warrant sincere consideration from those who take up Foucauldian or ‘postmodern’ perspectives on accounting. As others have commented on in relation to accounting more generally (Busco & Quattrone, 2018b), and as I consider here specifically in relation to the study of the state, it is an ongoing challenge for critical accounting researchers to balance elegant and enticing theoretical developments in our understanding of the operation and complexity of accounting with a sustained commitment to shedding light on the ways in which accounting maintains and reproduces social and political relations marked by domination, exploitation and inequality.

Having now reflected on a range of perspectives on accounting and the state, I turn my attention to a consideration of the mobilisation of the technologies and practices of accounting in the name of ‘transparency’. In recent times, transparency has emerged as a fixed constituent of public discourse. Calls for the most powerful individuals and organisations in society to be ‘more transparent’ about their workings and conduct are now ubiquitous. As with capitalist organisations, states now produce vast quantities of ‘transparency’ information and data, the majority of which is produced and presented using accounting technologies. An understanding of the link between accounting and transparency is therefore crucial in the study of the state as an accounting scholar today. As such, and in line with the key concerns of this thesis, in the next section I consider the body of extant accounting literature on the subject of transparency.

2.4. ACCOUNTING AND TRANSPARENCY

Research in a wide range of academic disciplines foregrounds the study of transparency as it relates to the sociology of organisations and institutions, information and communication technologies, public administration and administrative science, business and corporate ethics, governance, government and anthropology. Much of this literature approaches the study of transparency from an instrumental, functionalist perspective,
where transparency is regarded as a panacea, something to be sought after and refined, something that will ‘improve’ the functioning of organisations and institutions (Hood & Heald, 2006).

In the accounting literature, transparency is studied from a variety of methodological and theoretical perspectives. In this section, I give an overview of this literature, first briefly outlining ‘mainstream’ approaches to the study of transparency in accounting (2.4.1) then moving on to consider the critical and interdisciplinary literature (2.4.2) and concluding by discussing the relation between accountability and transparency (2.4.3).

2.4.1. THE MAINSTREAM APPROACH

The functionalist approach to the study of transparency is certainly evidenced in mainstream approaches to accounting research. In mainstream approaches, transparency is considered in relation to calls for greater disclosure of financial accounting and corporate governance information, calls that intensified in the aftermath of corporate scandals, such as that of Enron (Stein, Salterio, & Shearer, 2017), and in relation to the global financial crisis of 2008 (Arnold, 2009a). As Macintosh and Quattrone (2010) point out, in this approach, there is a “strong belief” that greater transparency will contribute to the efficient functioning of capital markets.

Transparency is therefore studied as an object, $x$, to be related to another object (or objects), $y$. Questions are stated in terms such as, ‘How does transparency affect $y$?’ or hypotheses are posed and investigated, such as, ‘The impact of $x$ on $y$’. The effects of transparency disclosures – considered wholly in relation to capital markets and firms – are ‘tested’ in relation to firm performance, investor confidence, earnings quality, earnings management, pricing of stocks and bonds, market liquidity, tax avoidance, accounting standards and regulations and so on (for examples, see: Balakrishnan, Blouin, & Guay, 2019; Barth, Konchitchki, & Landsman, 2013; Bhat, Hope, & Kang, 2006; Bleck & Liu, 2007; Hunton, Libby, & Mazza, 2006). Such studies are rooted in a series of methodological assumptions about humans and their behaviour (Chua, 1986), drawn from agency and neoclassical economic theories (see Jensen & Meckling, 1976). It is assumed that the efficient functioning of capital markets (Fama, 1970; Malkiel, 2003) is, if not realisable in practice, at the very least a desirable ideal to be pursued in the construction of a fair and equitable society and economy. As a major source of
information on firms and capital markets, it is argued that accounting plays a crucial role in contributing to this efficiency (Ball & Brown, 1968). In this paradigm of accounting research, the broad, over-arching objective is to ascertain the degree to which transparency contributes to or impinges on this efficiency (Jensen, 1976).

2.4.2. CRITICAL AND INTERDISCIPLINARY APPROACHES

As Arnold (2009a, p. 805) explains,

Conventional accounting research remains bound to neoclassical economic theory and the narrow view of accounting as a neutral technology whose function is to reduce information asymmetry and provide the transparency needed for capital markets to function efficiently.

How, then, is transparency approached in critical and interdisciplinary accounting research? A first, crucial distinction between this approach and the former is the wider scope of what is considered as ‘transparency’. Transparency is studied not only in the form of the disclosure of financial accounting information, but also in respect to audits, performance indicators, ratings, and rankings. Transparency is then conceptualised as a technology of neoliberal governmentality (Mehrpouya & Salles-Djelic, 2014, 2019), as a potentially emancipatory practice (Gallhofer et al., 2011), as a discourse (Nielsen & Madsen, 2009), a means of organisational control and as a veneer (Roberts, 2018), as a chimera, a (mischievous) utopian project (Macintosh & Quattrone, 2010) and as an impossible fantasy, a force active in the interpellation of subjects, implicated in the construction and shaping of their subjectivity (Roberts, 2009). In other words, as we would expect, in the critical and interdisciplinary literature we find a broader methodological array of perspectives mobilised in the study of transparency.

As earlier discussed, from a critical or interdisciplinary perspective, accounting is an inherently political, subjective and partisan technology (Tinker et al., 1982) – a technology that creates, rather than reflects, social, organisational and institutional visibilities (Hines, 1988). *What* is made visible, to *whom*, and *when*, are considerations that are inseparable from and interwoven with the workings of power and the establishment of regimes of order and control; as a technology that creates visibilities regarded as trustworthy, neutral, truthful and objective, accounting is positioned within this nexus of power (Hoskin & Macve, 1988; Roberts, 1991, 2001). Applying this insight to the study of transparency,
critical and interdisciplinary researchers have sought to question the “ideological roots of transparency” (Arnold, 2009a) and have positioned transparency within the political economy of accounting and accountability (Cooper & Sherer, 1984; Mehrpouya & Salles-Djelic, 2019). In so doing, we have come to understand that transparency is particularly alluring insofar as it promises to eradicate mystery, the unknown and problems of trust:

The widespread allure of transparency as an instrument of control can be traced to its visual metaphor of casting light onto what would otherwise be invisible. Transparency promises to obviate the need for trust in others, or furnish distant others with the basis for such trust, through the simple device of making conduct visible. Transparency thereby becomes the obvious and necessary remedy to all organisational failures, with its enhancement serving as the remedy to problems diagnosed in terms of its absence.

(Roberts, 2018, p. 54)

However, though lauded by advocates as a radical, progressive means for eliminating corruption (Johnston, 2015) and securing greater accountability from the most powerful organisations and institutions in society, transparency cannot – indeed, must not – be seen as a disinterested practice:

Institutionally, we should abandon the idea that independent bodies, external nonexecutive members of boards of directors, controllers and various kinds of emerging agencies created to act in the name of some transparency are independent. Independence, as much as representation, transparency, accountability and the like, is another utopian project. Better to assume that it is not possible and seek to discover why certain bodies are not independent and to whom these are linked rather than assuming that they are. This assumption would paralyze our critical action.

(Macintosh & Quattrone, 2010, p. 333)

Today, this means retaining an awareness that transparency, reliant as it is on the partisan technologies of accounting and promoted by an array of powerful, pro-corporate, capitalist, global institutions (e.g. The International Monetary Fund and The World Bank) (Mehrpouya & Salles-Djelic, 2019) is by no means a neutral, apolitical, technical function, but that it is a “tool of governing” in a neoliberal society (Mehrpouya & Salles-Djelic, 2014). Such an awareness should lead us to question the extent to which organisations and institutions are sincere in their production of ‘transparency’, to consider, as do Girdhar and Jeppesen (2018), that transparency has become a globally institutionalised
norm such that organisations are subject to isomorphic pressures to ‘look transparent’ in order to maintain legitimacy in society.

Now, for the remainder of this section I want to focus on the power of transparency as a force that shapes the conduct of individuals and the workings of organisations. The demands and pressures on organisations, institutions and individuals to maintain an appearance of transparency, or – more precisely – to become preoccupied with the maintenance of an external appearance of perfection, leads Roberts (2009, 2018) to question the organisational and personal effects which a preoccupation with transparency encourages and mobilises. As Roberts (2018, p. 58) explains, whilst it is well understood that “as abstractions from context” forms of transparency “mask as much as they reveal of operational realities” (e.g. Strathern, 2000; Tsoukas, 1997), what is less appreciated is the degree to which demands for external transparency interfere in the internal workings of organisations:

Whilst the metaphor of transparency suggests the capacity to see within or behind closed doors – to abolish such private and confidential space – in practical terms the effects of transparency depend upon how it changes conduct behind closed doors. (Roberts, 2009, p. 958)

In other words, and breaking with an understandable concern with examining what transparency shows and what it hides, Roberts is concerned with investigating the way in which demands for external transparency produce a range of internal organisational and personal effects.

At an organisational level, and drawing on the works of Power (1999) and Tsoukas (1997), Roberts (2009) argues that transparency comes to be decoupled from the day-to-day practices of organisational realities, whilst also colonizing those practices, such that the organisational practices of employees come to be devoted to the management of appearances, rather than of immediate organisational challenges. Managers are given powerful incentives – in the form of financial rewards and in terms of career progression – to manage “only what is transparent”, and in so doing shift the responsibility and pressure of operational matters on to employees who are themselves also the subjects of technologies of transparency (Roberts, 2018). Projecting an appearance, or ‘spectacle’, of transparency thus becomes more important than attending to the everyday workings of
the organisation and the activities of management (Flyverbom & Reinecke, 2017). This, says Roberts, may result in the emergence of “functional stupidity” in organisations (Alvesson & Spicer, 2012), whereby processes of organisational learning and development are deliberately attenuated by employees and managers, insofar as they know that they are held accountable or assessed through a view of their performance detached from substantive organisational matters. As Roberts (2018, p. 56) explains, in such a context, “intelligence and reflection are self-censored out of organisational processes, and ignorance knowingly and actively cultivated”. 

At a personal level, Roberts contends that in having their conduct made visible in relation to crude, instrumental abstractions, employees and managers alike are subordinated to individualising, hierarchical systems of organisational control that encourage and mobilise a “narcissistic preoccupation with either the defence or advancement of the self” (Roberts, 2018, p. 53). What is particularly sinister and destructive about the ‘ethic of narcissus’ engendered by organisational representations of selves made transparent is the extent to which it contributes to its own reproduction as individuals misrecognise their own self-worth as reflected in accounting representations. For example, when I know my annual performance rating is lower than that of my colleague, I internalise a feeling that somehow they are ‘better’ than I am. I then come to see the advancement of myself as achievable through ‘improving’ the image of myself that I find in transparency (‘I really want to get a four next time’) (Roberts, 2009). Regardless of the extent to which we might know that we are not a ‘four’ or a ‘one’, we are nonetheless forced to ‘play the game’ that transparency creates. This is a further source of the power of transparency: even those who are deeply critical of it are subordinated to its rules, are forced to conform if they are to maintain a legitimate platform from which to profess their criticism or merely to remain in employment.

Furthermore, what is also troubling about the preoccupation with the appearance of the self that we see constituted in transparency is that the drive to ‘self-improvement’ or ‘personal development’ that is stimulated by such representations is shorn from a firm basis in organisational practices, substantive meaning, morality or ethics (Roberts, 2009).

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This is typified in the academic world (Cooper, 2015b; Mehrpouya & Willmott, 2018), where it is common practice to appraise the quality of scholarship solely by reference to the ranking or rating of the journal in which that individual has published their research: ‘She’s good – she has a couple of four stars this year’; ‘He’s a good guy, he has a four star already’; ‘He only publishes in two and three stars’; ‘She can’t be that smart, she still hasn’t published a four star’. These specific illustrations are, of course, fictions, but one cannot expect to attend an academic conference without encountering discourse of this sort on a regular basis. These illustrative fictions show us how crude, ‘transparent’ abstractions – which we know eclipse realities and obscure precious context and nuance in meaning – are powerful tools with which we map and codify our organisational and social realities. The crucial point to be highlighted here is that this process of social stratification by journal ranking is frequently devoid of any reference to the substantive content of the work in question – judgements are made without any attempt being made to read the work of the individual in question. In this respect, the appearance of reality manufactured in technologies of transparency is elevated in importance above substantive, material concerns.

Whilst it is the case that much of the critical and interdisciplinary literature in accounting is made up of research that criticises transparency – as deceptive, a false promise, unattainable, as individualising and as producing a narcissistic preoccupation with the self – it is certainly not the case that this body of work should be classified as anti-transparency. To be clear, what is criticised is the extent to which transparency – in a narrow, instrumentalised, marketised, shallow form – has developed into a hollow institutionalised norm, devoid of meaningful, radical and substantive content (Macintosh & Quattrone, 2010; Mehrpouya & Salles-Djelic, 2014, 2019). The critical and interdisciplinary literature on transparency acts as a counterweight to sensationalising claims made about the capacities of transparency to solve all manner of ills, whether they be social, political, economic and environmental (Arnold, 2012). Pleas are made to recognise that transparency will always be incomplete and partial, but that this incompleteness and partiality should not be considered as a weakness, but as a virtue, a productive force stimulating further enquiry (Macintosh & Quattrone, 2010). Calls are made to rethink what is meant by ‘transparency’ in accounting (Quattrone, 2016a) and for the development of more ‘intelligent’ modes of transparency, where we do not manage without transparency, but neither do we manage only with transparency (Roberts, 2009,
For instance, in their consideration of transparency and human rights, Gallhofer et al. (2011, p. 771) write that:

We are not taking a naïve view on transparency here but a pragmatic one. Transparency in practice may translate into the worst kind of public relations whitewashing. Also any disclosure (especially with the stamp of professional expertise) might re-assure and displace attention from something in significant ways. And some forced transparencies (and their auditing) may impact badly on potentially valuable trust. Yet, the absence of transparency is arguably the worst case in this context; so long as there is awareness of the less than pristine potentials of transparency in practice, it can play a role that is more positive than negative (Gallhofer & Haslam, 2003).

In sum, whilst the ‘less than pristine’ form of contemporary transparency is acknowledged, and the limits, dangers and perils of transparency demonstrated, the critical and interdisciplinary literature on transparency in accounting also prompts reflection on the possibilities and potentials of transparency to be other than what it is today, for transparency ‘to become what it was not’ (Hopwood, 1987; Quattrone, 2016a).

At this stage, before proceeding to conduct a brief examination of the relation between accountability and transparency, it is important to acknowledge that a rich and varied literature on transparency has also been developed by social, cultural and organisational scholars. Transparency has been studied in relation to: (epistemological) tyranny (Strathern, 2000; Tsoukas, 1997), power and control (Flyverbom, 2015; Flyverbom, Christensen, & Hansen, 2015), privacy (Bernstein, 2012), opacity (Birchall, 2011; Thomä, 2018), secrecy (Ringel, 2018, 2019), politics (Birchall, 2015), professions (Levay & Waks, 2009), numbers and quantification (Hansen, 2015) and its digital form (Hansen & Flyverbom, 2015). Whilst much of this research is rooted in subjective, interpretive or constructivist epistemological traditions, critique is also directed towards transparency as reductive, as a hollow vehicle and support for neoliberal ideology (Birchall, 2014; Valdovinos, 2018), as a utopian dream (Schneider, 2018), a ‘magic concept’ of modernity (Alloa, 2018), and as ‘myth and metaphor’ (Christensen & Cornelissen, 2015). Whilst the wealth of recent literature in organisational studies of transparency offers rich and varied insight – some of which feature in the extant accounting literature and on which I will draw at various points in the thesis hereafter – there is much that can be contributed to the understanding of transparency by studying it specifically through an accounting lens, especially given the extent to which a major part of the material that is presented by
organisations and institutions as ‘transparency’ draws on technologies and practices of accounting.

2.4.3. ACCOUNTABILITY AND TRANSPARENCY

The relation between accountability and transparency is of central concern in this thesis. Specifically, I am concerned with the extent to which greater transparency is unproblematically bound up with greater accountability, with the next step being the suggestion that with the greater accountability that comes from greater transparency we find a ‘deepening’ or ‘enrichment’ of democracy. Thus, the equation might be posed (somewhat crudely) as this: more transparency = more accountability = more democracy.

Though transparency has been a subject of interest for accounting scholars, by and large it is the case that transparency appears as the lesser-studied figure in an oft-seen conceptual duo of ‘accountability and transparency’. Whilst transparency has received considerable attention in critical and interdisciplinary accounting research, the body of literature specifically concerned with accountability is substantially larger. Irrespective of the degree to which they are studied in the literature, the simple point to note is that accountability and transparency are distinct in a meaningful way. Nonetheless, as Power (1994, p. 18) writes:

Accountability is so closely associated with ideas of transparency that the two concepts are often used interchangeably. Audits are usually justified as enhancing the transparency of individual and corporate actions to those parties who have an interest in the nature and effect of those actions. In other words, they are thought to shift power; from professionals to the public, from experts to stakeholders.

And yet to elide the distinction between accountability and transparency is, at best, conceptually clumsy, and at worst deliberately obfuscatory. Thus, Power (1994, p. 18) continues, warning that:

if we look more closely at the nature of this transparency and its democratising potential we soon find problems. How exactly does audit make things transparent? What are the mechanics of transparency?

The point to be underlined here is that to couple accountability and transparency without first considering what each in itself entails is to proceed all too quickly in establishing a conceptual union that hides rather than reveals more about the individual concepts in
question. This is by no means to deny that accountability and transparency are, or may be, related, but it is to warn that their coupling is to be approached with caution (Hood, 2010). Accountability and transparency should certainly not be regarded as mere synonyms (see Messner, 2009, p. 919). For instance, we might well ask if it is possible to ‘be transparent’ and yet to remain ‘unaccountable’? I would argue that it is, insofar as transparency without an associated forum or mechanism of inspection and interrogation with the possibility of consequences for my actions has little to do with a relation of accountability. A similar question could be posed in reverse: is it possible to be accountable without ‘being transparent’? This is perhaps the more difficult question to answer, but at the very least we can say that this is dependent on what is meant by transparency – certainly, though, I can be held accountable without being able to give a fully transparent account of myself (Roberts, 2009). Therefore, where Roberts (2010) develops a discussion around the premise of “Why Accounting is not Accountability: and why we keep imagining that it is”, I assert that the same should be said of transparency: transparency is not accountability, though we keep imagining that it is.

2.5. CONTRIBUTING TO THE STUDY OF ACCOUNTING

2.5.1. AESTHETICS, SUBJECTS, AND DEMOCRACY

In this final section of my literature review, I set out how I propose to contribute to the development of extant accounting literature. I plan to do so in three ways, by considering: the aesthetics of state transparency, the subjects that are addressed and produced by state transparency, and how state transparency relates to democracy in a neoliberal society. In what follows, I develop an outline of each of these proposed contributions.

(i) Aesthetics.

The first of my three proposed contributions relates to exploring the extent to which the power of transparency relates to the cultivation of a glossy, pristine digital aesthetic. Transparency is, of course, a visual metaphor, and yet, perhaps surprisingly, no attention has been afforded in the accounting literature to appreciating the way in which the particular aesthetic of transparency is implicated in the establishment of its authority. As could be said with respect to accounting at large, “replete” as it is with visual metaphors (Davison & Warren, 2009), I regard an appreciation of the aesthetics of transparency as an essential part in how we come to understand its workings. Given that we understand
that the visibilities produced by accounting representations are not neutral or apolitical, should this not be the same for the visible form in which we see those numbers? Is this form not also political, implicated in the workings of power? Put differently, if it is important that we consider the way accounting content makes things visible, it is also important that we consider the way accounting form does so (Gallhofer & Haslam, 1996), particularly given that accounting representations, like transparency, do not materialise spontaneously of their own accord, but are the products of a deliberate process of design and construction (Pollock & D’Adderio, 2012; Quattrone, 2017; Ronzani & Gatzweiler, 2019).

In this respect, my work is articulated with the “visual turn” in accounting research (Davison, 2015). Research on the visual in accounting has sought to examine the relation between accounting and appearance: how the way accounting looks contributes to its power and appeal as an authoritative, objective, truthful organisational practice (Busco & Quattrone, 2015, 2018a; Quattrone, 2009, 2017); how images are used as devices to frame accounting information in relation to social and cultural norms and expectations (Davison, 2007; Davison & Skerratt, 2007; Preston, Wright, & Young, 1996); and how the specific form of accounting visualisations shape and construct organisational practices (Justesen & Mouritsen, 2009; Ronzani & Gatzweiler, 2019).

To be specific, I position my work within the critical visual literature (Cooper et al., 1994; Gallhofer & Haslam, 1991, 1996), with critical here being a referent to the Frankfurt School tradition in critical theory. In particular, I align my work with that of Cooper et al. (1994), insofar as they consider the visual aspects of accounting as part of a broader notion of the aesthetic. This is an important distinction: I do not interchange the word ‘aesthetic’ for ‘visual’, as if these are mere synonyms for one another. My emphasis on the notion of the aesthetic is deliberate, insofar as invoking ‘aesthetic’ appeals to the broader notion of holistic sensory experience as related to visual form, particularly as related to visual forms that are appealing because they can be perceived as portraying ‘aesthetically pleasing’ features such as beauty, balance, organisation, harmony, elegance, simplicity or control (Strati, 1992; Taylor & Hansen, 2005; Warren, 2008). As I touched upon earlier, my invocation of the aesthetic also relates to my concern that the move to study ‘accounting visualizations’, such as the ‘dashboard’, can imply that accounting was invisible before the advent of contemporary digital technologies. Accounting was always visible – though it
has also had close ties with the aural (Quattrone, 2009, 2016b) – and the aesthetic appeal or power of accounting is not something that should be confined to modern manifestations of accounting.

Beyond this, my invocation of the notion of the aesthetic seeks to further unpack how the way in which we experience transparency impacts upon how we react to it and what we think it is for (Quattrone, 2016a). Is transparency a radical and democratic practice, or a conservative, reformist, neoliberal one? Certainly, what today is paraded as transparency is rather different, as I discuss in the next section, to what would in history have constituted transparency, inasmuch as contemporary transparency is digital, represented and mediated, not directly lived, corporeal and situated (Meijer, 2009). However, to say that transparency today is not ‘experienced’ would be false: it is the corporeal, visceral experience of transparency today is radically different – in a material as well as a symbolic sense – from experiences of transparency in history. Hence, my insistence on the notion of aesthetic, which, though deeply sensitive to the category of the visual is attendant to a broader notion of sensory experience as a whole (Csíkszentmihályi & Robinson, 1990).

A brief final point on this is needed in relation to the methodological implications and limitations of studying the aesthetic dimension of accounting (Davison, 2015). To be sure, when one engages in the domain of aesthetics and thus the visual and visceral, problems of interpretation and relativism are immediately faced: ‘Do you and I see the same thing?’ ‘How can we ever know if we do if I can never see as you see?’ (see Nagel, 1974, 1986). I will confront these methodological challenges in more detail later in the thesis, but for now I want to insist that methodological challenges should absolutely not deter or detract from an attempt to study the aesthetic, or indeed the visual, qualities of accounting (Davison & Warren, 2009; Greenwood, Jack, & Haylock, 2019). If an object, subject, entity or event defies research, should we not strive to understand why this is the case? Indeed, is this not a part of the very workings of power, that it is capable of resisting critique? Here, I am encouraged by words of Cooper et al. (1994, p. 37), who state that,

Just as it is difficult to critique fascist writings because they are almost empty of verifiable claims, making instead appeals to myths such as race, blood, soil and nation, so the aesthetics of the annual report defy interrogation. In this lies their power.

(ii) Subjects.
This seems an appropriate point at which to move on to discuss the second of my proposed contributions to the accounting literature, relating to the subjects of transparency. In this thesis, I examine transparency in relation to the state, where transparency is manifested in various financial and non-financial, quantitative and qualitative forms, as: annual reports and accounts, audit and performance measures, ratings, rankings and in accounting visualisations. I consider how this transparency could be used and experienced by the citizenry. In this sense, I invert Roberts’ (2009, 2018) concern for investigating the way in which demands for (external) transparency affect (internal) workings ‘behind closed doors’. Here, I propose to look in the other direction, at how the production of (external) transparency affects those to whom transparency is, at least ostensibly, addressed – its subjects. The subject is, in effect, a bridge between the first and the third areas of my contribution to the literature, insofar as I look to examine how the aesthetic of transparency contributes to the formation of the subjectivities of citizens. In this respect, my research is also aligned with recent moves to introduce the reader or user of accounts into our study of accounting (Bay, 2018; Bay, Catasús, & Johed, 2014).

Therefore, the question is: what sort of subjects does digital, mediated transparency produce? If making my own conduct visible to distant others produces subjectivities infected by anxiety, a narcissistic preoccupation with self-image, pressured into ‘functionally stupid’ organisational behaviours, and detached from matters of moral or ethical substance, what sort of relations are created when I am the one looking at the conduct of others made visible? Put differently, how does transparency interpellate those it addresses? Specifically in relation to this thesis, how does the aesthetic of transparency structure the way that citizens see the state? Does transparency reach out and grab me, shake me and make me indignant, stirring up a radical democratic energy? Does it educate and inform, or does it do something else altogether? My concern here is to reflect on how transparency is involved in the formation and development of the subjectivities of citizens in relation to the state. Does transparency make me think of myself as an empowered citizen, as an educated and informed member of democratic society? If so, how does this ‘democratic subjectivity’ interfere with and stultify my sense of self as a subject of and subject to the rule of the state?

(iii) Democracy.
The last of my proposed contributions to the literature is to study the relationship between transparency, constituted in accounting technologies, and the art of governing in liberal democracy. The “democratising” potential of transparency is oft-remarked (Power, 1994) and shares a logic with the rationality of transparency in financial markets: if in capital markets it is assumed that greater transparency will lead to more efficient and effective markets (Macintosh & Quattrone, 2010), it is the same with respect to democracy, where it is assumed that more transparency will lead to a healthier, more just and equitable democracy (Mehrpouya & Salles-Djelic, 2014). And yet, at the level of practices of transparency – how we interact with transparency in the realm of everyday material practice – the link between democracy and transparency is seldom investigated. Rather, transparency, fallaciously equated to democratic accountability, is often investigated in theory, as an ideal, a concept or as a rationality. It is my aim to address this, especially insofar as the transparency that is presented to the citizenry – unlike the way in which, in an organisation, my own conduct is made visible to another who has the power to judge and act in relation to it – is shorn from an immediate outlet or channel through which I may judge and act upon the conduct of the state made visible.

In doing so, I reflect, in a wider sense, on the fate of democracy under neoliberalism (Brown, 2015, 2019), but I also talk directly to a seminal paper in the accounting literature, Nikolas Rose’s Governing by Numbers: Figuring Out Democracy (1991). I set out to challenge and critique the theorisation of the operation of democracy that is proposed by Rose. Of course, much of the contemporary accounting literature in critical and interdisciplinary research draws its theoretical basis from this and similar works – why, then, am I setting out to criticise it?

My critique of Rose is founded in a scepticism of the extent to which ‘calculation’ is an appropriate descriptor for the subjectivity of the individuals who together make up the demos on society. Calculation is, for Rose, central to the operation of liberal democracies:

Democracy, if it be taken seriously as an art of government rather than as philosophy or rhetoric, depends upon the delicate composition of relations of number and numeracy enabling a calculated and calculating government to be exercised over the persons and events to be governed. Democracy in its modern, mass, liberal forms requires a pedagogy of numeracy to keep citizens numerate and calculating, requires experts to inculcate calculative techniques into politicians and entrepreneurs, requires a public habitat of numbers. Democratic mentalities of government prioritize and seek
Recalling my earlier remarks on the state, I contend that expressing the relation between democracy, citizen and state (or, for Rose, government) as one in which individual citizens are inculcated in a public habitat of numbers, as one that requires “citizens who calculate about power” (Rose, 1991, p. 675), glosses the material and symbolic power of the state, as ruler, over its citizens. But my central quarrel with Rose’s theorisation of the subjectivity of citizens relates to the extent to which he posits a democratic subject whose relation to power is one that can be codified within a pedagogy of numeracy and a rubric of rational calculation – or, put differently, of citizens as ‘calculating selves’ (Miller & O’Leary, 1987; Miller & Power, 2013). Such a theorisation, to my mind, reproduces the fiction inherent in the abstract citizen of liberalism who is free, equal, autonomous, rational, and self-interested. Such a freedom is little more than an appearance, “a seeming freedom” (Horkheimer, 1972), one that glosses social and material inequalities and vanquishes these into the murky idealistic realm of ‘equal rights’ (Brown, 1995, pp. 96-134). As I earlier remarked, and in line with my theorisation of the state and its basis of authority, I contend that the relation of the citizen to democracy and the state is one best explained not by abstract imageries of freedom and autonomy and practices and processes of calculation, but by categories of domination, (mis)recognition and unquestioning belief. In this sense, I write within the tradition of Left-critique of liberal democracy as a husk for capitalist exploitation and domination, and of liberal, parliamentary democracy as capitalist (Brown, 2005; Dean, 2012; Žižek, 2002).

2.5.2. CONCLUDING SUMMARY

In this literature review, I began by positioning accounting as an evolving, social, subjective and political craft. I then sketched out the state of extant literature in accounting on neoliberalism, the state and transparency. In the section prior to this, I proposed three contributions to the accounting literature related to my research questions and informed by the positions outlined in the preceding sections. I proposed to contribute to the literature by examining the relations between transparency – as it is constituted through an array of accounting technologies – and aesthetics, subjects and democracy.
The thread running between these proposed contributions relates to how the appearance of power, the way power is made visible, is implicated in its exercise and preservation.

The relation between visibility and power is a classic theme of Western philosophy, critical theory and in the accounting literature, and I have proposed that this is also central to how we understand transparency. In my reading of power, specifically concerning the domination of the state over its subjects, I regard contemporary practices of transparency as interested, that the production of transparency has developed into something that is in the interests of the sustenance of domination. This, however, has not always been the case. As I now move on to discuss, historical practices of transparency, where transparency was experienced in its purest form – in the laying bare of social, political and economic conditions – was productive of radical, revolutionary energies. In the next chapter, I contrast the historical practices of transparency with contemporary ones, creating a tension between directly lived, or visceral, corporeal transparency with represented, or visual and digital transparency; whilst the former laid bare the violence of the state in barbarity and brutality, the latter mystifies this in pixels and bytes.
3. THEORISING NEOLIBERALISM, THE STATE, AND STATE TRANSPARENCY

In this thesis, I engage with a series of subjects that require clear and detailed theorisation. I am here referring to my engagement with neoliberalism, the state, and state transparency. Similarly, the theoretical lens I use to interrogate these subjects – a particular reading of ideology as spectacle – is itself one that requires careful and precise development. As such, in this chapter I set out my theoretical positioning on neoliberalism (3.1), the state (3.2), and state transparency (3.3), before proceeding in the following chapter to lay out my theoretical understanding of ideology and spectacle (see chapter 4., ‘Theorising transparency as ideology and spectacle’).

3.1. THEORISING NEOLIBERALISM

As earlier noted (see section 2.2), scholarship on neoliberalism in accounting and in the wider academy is fractured over the question of if and how to study neoliberalism (for particularly impassioned moves against the study of neoliberalism, see Dunn, 2017; Rodgers, 2018). In this section, I set out my theoretical position on the study of neoliberalism, answering the simple question – ‘What do you mean by neoliberalism?’ My answer to this is informed by aspects of the two ‘poles’ of scholarship on neoliberalism as proposed by Loïc Wacquant (2012) in his influential essay *Three steps to a historical anthropology of actually existing neoliberalism*. I begin by discussing the theoretical foundations and weaknesses of the two poles (3.1.1), moving next to make a case for a union of these perspectives (3.1.2), concluding this section by setting out my own theoretical perspective (3.1.3).

3.1.1. TWO POLES: NEOLIBERALISM AS ‘MARKET RULE’ AND ‘GOVERNMENTALITY’

(i) As hegemonic market rule.

To begin, I consider those conceptualising neoliberalism as a hegemonic mode of political economy of market rule, who draw their theoretical framings from works by David Harvey (2003, 2005, 2007), Daniel Stedman Jones (2012), Gérard Duménil and Dominique Lévy (2011), Noam Chomsky (1999) and Philip Mirowski (2013; Mirowski & Plehwe, 2009). What unites these scholars is the centrality afforded to capitalist relations of production – the capitalist mode of political economy – as the dominant force in
society, constituting and reproducing repressive and exploitative class divisions and social, economic and political inequalities. It is worth noting at this stage that I have not designated this group as ‘Marxist’, which could be considered somewhat surprising given the extent to which they emphasise the centrality of a hegemonic mode of capitalism as the distinctive feature of neoliberalism. Indeed, though David Harvey is avowedly a Marxist scholar (see in particular: Harvey, 2010, 2018), the others, whilst expressing sympathies for or affinities with Marxist categories of analysis (class war, labour, exploitation, struggle, ideology, and so on), are not ‘Marxist’ per se.

Each of these scholars is concerned with, albeit in different ways, the relation between material economic conditions and the movements of history. As such, neoliberal capitalism is broadly theorised as a global historical project for the “reconstitution of naked class power” (Harvey, 2005), class power that was threatened and weakened in the post-war period (1945-1970) by: Keynesian political economy, victories made by the working classes in securing progressive modes of wealth redistribution (through the historical establishment of various sources of material security, primarily in the establishment of welfare states and powerful trade unions) and in the election of anti-capitalist, socialist administrations in Latin America, Africa, Asia and the Caribbean (Chomsky, 1999). In an understanding of neoliberalism as a historically specific, hegemonic mode of market rule, the mode of capitalism that emerges once democratically elected socialist regimes are deposed and material forms of social security eviscerated is regarded as a particularly nasty, ascetic, cruel version of capitalism (Giroux, 2005). The material conditions of this form of capitalism, in terms of the absence or severely depleted state of the social welfare ‘safety-net’ and gross levels of social and economic inequality generated, could been likened to the form of capitalism theorised by Max Weber in The Protestant Ethic and the Spirit of Capitalism (1930). As McChesney (1998, pp. 8-9, emphasis added) writes:

Earlier in the twentieth century some critics called fascism “capitalism with the gloves off,” meaning that fascism was pure capitalism without democratic rights and organizations. In fact, we know that fascism is vastly more complex than that. Neoliberalism, on the other hand, is indeed “capitalism with the gloves off.” It represents an era in which business forces are stronger and more aggressive, and face less organized opposition than ever before. In this political climate they attempt to codify their political power on every possible front, and as a result, make it increasingly difficult to challenge business – and next to impossible – for non-market, non-commercial, and democratic forces to exist at all.
If neoliberalism as a hegemonic political economy of market rule is primarily theorised in terms of material capitalist forces and relations of production and their attendant class relations, antagonisms and inequalities, it is also, as evidenced in Harvey’s remarks, about ideology:

It has been part of the genius of neoliberal theory to provide a benevolent mask full of wonderful-sounding words like freedom, liberty, choice, and rights, to hide the grim realities of the restoration or reconstitution of naked class power, locally as well as transnationally, but most particularly in the main financial centres of global capitalism.

(Harvey, 2005, p. 119)

Therefore, whilst maintaining the centrality of the material and the historical in the study of neoliberalism, attention is also devoted to tracing the individual intellectual and institutional origins of neoliberalism. These origins are traced first to the Mont Pèlerin Society and the Chicago School and in the diffusion of neoliberal ideas by leading figures Friedrich von Hayek and Milton Friedman. Thereafter, neoliberal ideas have been traced to a multitude of national and international institutions and ‘think-tanks’, such as the World Trade Organization, the World Bank, the International Monetary Fund, the Institute for Economic Affairs and the Adam Smith Institute (Harvey, 2007; Miller, 2010; Mirowski & Plehwe, 2009). In other words, whilst those who theorise neoliberalism as a mode of hegemonic market rule are focused on the interplay of material conditions and history, they are also concerned with the spread of neoliberalism as a ‘doctrine’, a mythology of prosperity that valorises neoclassical economic tropes, as a utopian ideology that: demonises ‘big government’ (Friedman, 1993); assaults bureaucracy as an impediment to the entrepreneurial spirit (Osborne & Gaebler, 1992; Osborne & Plastrik, 1997); and asserts that the unimpeded operations of ‘free’ and ‘deregulated’ markets is the route to human and social progress (Friedman, 1962; Friedman & Friedman, 1980; Hayek, 1944).

This concern for the ideological formations and effects of neoliberalism is an important point to note, for at times those adopting a market rule approach are reproached for circulating a crude, ‘economistic’ understanding of neoliberalism, in effect reducing neoliberalism to a ‘bundle of economic policies’ (Brown, 2018b; Peck, 2013; Wacquant, 2012). Indeed, particularly crude approaches operate on a strict basis of ‘neoliberalism = privatisation + deregulation’, and vice versa. Hostility towards simplistic and reductive
theorising of neoliberalism – where neoliberalism is theorised only as a historically specific form of capitalism and studied only in relation to regulatory manoeuvrings, privatisations, pro-corporate tax policies, trading agreements and economic statistics – is certainly justified, as such a narrow approach obscures or ignores altogether the effects of neoliberalism on subjectivities.

Whilst the role of ideology is certainly not afforded the same prominence as material and economic forces, the market rule approach still, in places, maintains a need for investigating and critiquing the ideological, as well as the material, features of neoliberalism as a global political-economic orthodoxy (e.g. Harvey, 2005, esp. pp. 39-63). Some efforts to delve into the theory and ideas of neoliberalism manifest in works that flicker with conspiratorial sentiment (Peck, 2013, p. 134). In this regard, it is interesting to note that the covers of David Harvey’s A Brief History of Neoliberalism (2005), Daniel Stedman Jones’ Masters of the Universe (2012) and Philip Mirowski and Dieter Plehwe’s The Road from Mont Pèlerin (2009) are all adorned with images of neoliberal ‘villains’ or ‘figureheads’: for Harvey (Reagan, Xiaoping, Pinochet, and Thatcher); for Stedman Jones (Hayek, Friedman, Thatcher, and Reagan) and for Mirowski and Plehwe (a photo of a group of members of the Mont Pèlerin Society). What makes this especially revealing is that those who theorise neoliberalism as ‘governmentality’ attribute relatively little or no such ‘intellectual agency’ to individuals or institutions in the same way as do those who theorise neoliberalism as a hegemonic political economy of market rule. This is reflected, in an admittedly small way, in the corresponding absence of any ‘neoliberal founders’ on the covers of the works of the leading proponents of treatments of neoliberalism as governmentality (Michel Foucault and laterally, Collier, Miller, Ong and Rose). This is partly a methodological issue – to do with a specific Foucauldian theorisation of the operation of power that I will discuss later in this thesis – but it is also related to a sound, justifiable reluctance to sketch out neoliberalism as a kind of dastardly, malevolent master plan for the conquer of the globe (Stedman Jones’ 2012 book title, Masters of the Universe (2012), is telling in this regard):

Neoliberalization cannot be reduced to a unidirectional process of enacting a master plan cooked up by Hayek and friends at their mountain resort in Mont Pelerin, deviations from which stand as variants or refutations of ‘neoliberal theory’.

(Peck, 2013, p. 145)
The mistake made in ‘intellectual histories’ of neoliberalism – where neoliberal theory is conflated with neoliberal ideology – is to mischievously imply that Hayek, Friedman and their contemporaries would be satisfied with the “actually existing” social, political and economic conditions of today. Thus, Wendy Brown (2018b) writes:

My argument is not that Hayek, Friedman, and the ordoliberal — the founding neoliberal intellectuals — were against democracy or wanted plutocrats to control society in order to enrich themselves. In many ways, what has unfolded in “actually existing neoliberalism” would be appalling to these founders. They did not want to see political life fused with economic life. They certainly did not want populist sentiments animating politics or legitimating governing. They did not want economic interests monopolizing policy either. They understood all of these things to be dangerous, as things that could lead to fascism.

(Brown, 2018b)

Perhaps a more fruitful and substantive critique of the market rule approach can be directed towards the notion of ideology as it is conceived by those rooted in this approach who venture to engage with the study of neoliberalism beyond its material instantiations. By and large, this is a notion of ideology that remains rooted in a ‘classic’ Marxist understanding, where ideology is treated as an essentially deceiving, mystifying or obfuscating force (as in The German Ideology). In contrast, a more sophisticated and contemporary theorising of ideology, such as that advanced by members of the Frankfurt School (see Adorno & Horkheimer, 1969, particularly The Culture Industry: Enlightenment as Mass Deception, pp. 120-167) or by neo- or post-Marxist scholars (Althusser, 2008, 2014; Žižek, 1989, 1997), would insist upon treating ideology as a world-making, constitutive force, that ideology “interpellates” its subjects, “hailing” them. In other words, for those studying neoliberalism as a hegemonic mode of market rule, there is a propensity to treat neoliberal ideology as concealing or hiding ‘real’ social, political and economic relations, rather than seeing that ideology as a force that is productive of them (see Brown, 1995, p. 142; also, Giddens, 1983).

(ii) As governmentality.

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9 Brown explores this theme in more depth in her most recent work, In the Ruins of Neoliberalism: The Rise of Antidemocratic Politics in the West (2019).
Now, to the question of what neoliberalism ‘is’ in a governmentality approach. Perhaps the most immediately striking aspect that distinguishes study of neoliberalism as governmentality from an approach to neoliberalism as a hegemonic mode of market rule is the absence of a place for capitalism (Brown, 2015). As Chiapello (2017, p. 53) states, with respect to the study of neoliberalism as governmentality, “the association with capitalism is here largely non-existent”. Given that capitalism is installed as the central force in the market rule approach to neoliberalism, how is neoliberalism theorised by those who study it through the lens of governmentality? Put differently, if we were to amputate from the market rule approach its essential theoretical core, how would we then approach the theorisation of neoliberalism?

To begin, it is necessary to note the extent to which the theoretical positioning and methodological foundations adopted in the study of neoliberalism as governmentality is absolutely indissociable from the methodological and theoretical basis of its central intellectual figure: Michel Foucault. Foucault – who openly and deliberately refrained from engaging with categories central to Marxist or post-Marxist research, such as domination, exploitation, class, capital, interest, and the state (Foucault, 1977, 1990a) – came to work on neoliberalism later in his life, with his work on the subject being set out in a lecture series entitled The Birth of Biopolitics (Foucault, 2008) given at the Collège de France between 1978-1979. The Birth of Biopolitics lectures, says Wacquant (2012, p. 69), “have inspired a general research programme on ‘governmentality’ as the art of shaping populations (subjection) and the self (subjectification).” As a research programme, the study of neoliberalism as governmentality has developed and expanded on the initial foundations laid by Foucault, with significant theoretical contributions being made in this area by Aihwa Ong (Collier & Ong, 2005; Ong, 2006), Nikolas Rose (Barry, Osborne, & Rose, 1996; Rose, 1990, 1999; Rose & Miller, 1992), Peter Miller (Miller, 1987; Miller & O’Leary, 1987; Miller & Rose, 1990) and Stephen Collier (2005, 2009, 2011, 2012). Again, as earlier noted, accounting scholars have played a significant role in the advancement of this research programme.

An important note must be entered now on the nature of governmentality as a technique of power: governmentality has no specifically neoliberal ‘essence’ as such (Hoskin & Macve, 1988; Wacquant, 2012). Whilst we may study neoliberal governmentality, we may just as easily study liberal governmentality or socialist governmentality; in other words,
governmentality constitutes a specific mode of the exercise of power. Governmentality – without prefix – refers to the ‘conduct of conduct’ (Lemke, 2002). As Wendy Brown explains succinctly, governmentality is

Foucault’s term for an important historical shift in the operation and orientation of the state and political power in modernity. This is a shift away from sovereignty and its signature – “do this or die” – to what Foucault calls governing through “the conduct of conduct” – “this is how you live.” Put differently, governmentality represents a shift away from the power of command and punishment targeting particular subjects and toward the power of conducting and compelling populations “at a distance”.

(Brown, 2015, p. 117)

What is particularly subtle and insidious about governmentality as a mode of power is the extent to which it contributes to the construction of the wants, needs, desires and thoughts of individuals who are subjected to it; that is, how they think of themselves, their ‘subjectivity’. Just as we may speak of a person and their personality, or an individual and their identity, so too we may refer to a subject and their subjectivity. But what distinguishes ‘subject-subjectivity’ from ‘person-personality’ and ‘individual-identity’ is that the notion of subjectivity implies a concern for the way in which humans develop a conscious ‘sense of self’ or identity in relation to social, political and economic conditions, both in terms of their being shaped by these and their reacting against them. In constituting individual subjectivities, a regime of governmentality appears to “govern without governing” (Read, 2009, p. 29), i.e. its effects are immaterial and imperceptible, insofar as individuals ‘behave’ in a deeply structured and constructed manner, which, though perceived (by them) as ‘natural’, is the result of a series of non-invasive interventions (Brown, 2018b). In this respect, Foucault’s notion of governmentality is an appreciation of the sinister case of subjects who no longer desire their own freedom, because they do not consider themselves as subjugated (Brown, 2015, p. 111); this, among other things, is a key distinction in Foucault’s work from that of Marx or Weber.  

10 Though not from the Frankfurt School, whom Foucault expresses great affinity with and respect for:

“Now, obviously, if I had been familiar with the Frankfurt School, if I had been aware of it at the time, I would not have said a number of stupid things that I did say and I would have avoided many of the detours which I made while trying to pursue my own humble path – when, meanwhile, avenues had been opened
To understand neoliberal governmentality, it is necessary to place it in historical context in relation to alternative modes of government and exercise of political power. Neoliberalism, argues Foucault, constitutes a “new liberal art of government”, emerging in response to the “crisis of liberalism”. By crisis, Foucault here evokes a paradoxical relation in which the economic interventionary measures taken by capitalist, liberal-democratic states – which he places circa 1925-1960 – to secure themselves against “communism, socialism, National Socialism, and fascism” constitute precisely the sort of intervention into ‘individual freedoms’ by government that ‘liberals’ set out to avoid (Foucault, 2008, p. 69).

The ‘new art of government’ that emerges in response to the ‘crisis of liberalism’ eschews the essential dimension of classical liberalism, that of minimising state intervention to its absolute lowest level, in order to establish a mode of political power “modelled on the principles of a market economy” (Foucault, 2008, pp. 133, 131). However, Foucault (2008, p. 130) warns that the allusion made to the ‘market economy’ should not fool us into over-eager associations between neoliberalism and the critical and analytical frameworks that would approach neoliberalism as a problematic of: *laissez-faire* economics, capitalism as “denounced in Book I of *Capital*, or as “a generalized administrative intervention by the state which is all the more profound for being insidious and hidden beneath the appearances of a neo-liberalism”. Put differently:

Neo-liberalism is not Adam Smith; neo-liberalism is not market society; neo-liberalism is not the Gulag on the insidious scale of capitalism.

(Foucault, 2008, p. 131)

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up by the Frankfurt School. It is a strange case of non-penetration between two very similar types of thinking which is explained, perhaps, by that very similarity. Nothing hides the fact of a problem in common better than two similar ways of approaching it” (Foucault, 1990b, p. 26).

Indeed, in *Dialectic of Enlightenment* (first published in 1944), Adorno and Horkheimer (1969, p. 133) affirm de Tocqueville’s thesis on the nature of modern power, a thesis Foucault would surely accord with: “The analysis Tocqueville offered a century ago has in the meantime proved wholly accurate. Under the private culture monopoly it is a fact that ‘tyranny leaves the body free and directs its attack at the soul. The ruler no longer says: You must think as I do or die. He says: You are free not to think as I do; your life, your property, everything shall remain yours, but from this day on you are a stranger among us.’ Not to conform means to be rendered powerless, economically and therefore spiritually – to be ‘self-employed.’”
Foucault is determined to emphasise that neoliberalism is distinct from classical liberalism (Smith), rampant, ‘vampire-like’, advanced capitalism (Marx), and total administration or rationalisation of society (Weber). For Foucault, neoliberalism constitutes a distinct break or shift in the exercise of (political) power. Therefore, the question for Foucault, and for scholars of neoliberalism as governmentality more broadly, is not to establish ‘in whose interest’ or ‘to what end’ political power is exercised in neoliberalism, but to understand the way it operates, to understand how political power is exercised in neoliberalism. Thus, Foucault explains that for neoliberals the question is not ‘to intervene or not’ – again, the classic dilemma of liberalism as it relates to government and the state – but how to intervene:

As you know, broadly speaking the problem of the liberalism of the eighteenth century and the start of the nineteenth century to distinguish between actions that must be taken and actions that must not be taken, between domains in which one can intervene and domains in which one cannot intervene. This was the distinction between the agenda and the non-agenda. This is a naïve position in the eyes of the neo-liberals, for whom the problem is not whether there are things that you cannot touch and others that you are entitled to touch. The problem is how you touch them. The problem is the way of doing things, the problem, if you like, of governmental style.

(Foucault, 2008, p. 133, emphasis added)

In this respect the works of Osborne and Gaebler (1992), Reinventing Government: How the Entrepreneurial Spirit is Transforming the Public Sector, and Osborne and Plastrik (1997) Banishing Bureaucracy: The Five Strategies for Reinventing Government are the archetype of the neoliberal approach to the question of government: government should be reformed, entrepreneurialised, marketised, de-bureaucratised, and so on – but it should not be destroyed. Government is to be preserved as a mechanism of rule, where the question is not ‘how much government is palatable’, but ‘what type of government do we want?’

What, then, distinguishes this new style, type, or art of government? In what constitutes a significant epistemological distinction between those who consider neoliberalism as market rule, neoliberalism as governmentality focuses on the discursive, rather than the

11 An interest in the modes and effects of political power is a recurring theme in Foucault’s work, particularly so in Discipline and Punish (1977) and The History of Sexuality (1990a).
material, nature of power; that is, the extent to which power is exercised through language (Rose, 1999).

But what of critique of this perspective? If the market rule approach is attacked for an ‘economistic’ analysis, or an underdeveloped notion of ideology, in what form do we find opposition to the theorisation of neoliberalism as governmentality? Wacquant (2012), for example, expresses concern with the extent to which accounting technologies are regarded as productive of explicitly neoliberal relations of governmentality; he argues that it is unclear what makes a technology of conduct neoliberal: certainly, such bureaucratic techniques as the audit, performance indicators and benchmarks (favourites of the neo-Foucauldian anthropology of neoliberalism) can be used to bolster or foster other logics, as can actuarial techniques. Similarly, there is nothing about norms of transparency, accountability and efficiency that makes them necessary boosters to commodification: in China, for instance, they have been rolled out to pursue patrimonial goals and to reinscribe socialist ideals (Kipnis, 2008).

(Wacquant, 2012, p. 70)

This, in fact, leads Wacquant to sound a second, methodological note of critique in relation to the study of neoliberalism as governmentality, one that he shares with Jamie Peck. Wacquant (2012, p. 70) argues that as technologies of conduct ‘migrate’ and ‘mutate’, neoliberalism is found to be everywhere and nowhere at the same time. It becomes all process and no contents; it resides in flowing form without substance, pattern or direction. In the end, then, the governmentality school gives us a conception of neoliberalism just as thin as that propounded by the economic orthodoxy it wishes to overturn.

And in a similar vein Peck (2013, p. 150, emphasis added) writes:

The indiscriminate cry that ‘Neoliberalism did it’ belongs in the same family as the ‘I blame Thatcher’ denunciations of old; who did what, to whom, where, and how must be specified in social, economic, and institutional terms.

12 Whilst I share in much of the spirit of Wacquant’s critique, his position on the notion of transparency simplifies what is, for me, a much more complicated question around the function and use of transparency as a contemporary tool of governance (Mehrpooya & Salles-Djelic, 2014, 2019). Part of my core argument is that institutions and organisations that make no claim to being democratic, or have no concern with or interest in establishing social and political legitimacy, need not project an image of transparency.

13 This is related to a much broader critique of Foucault’s conception of power, associated with the infamous ‘power is everywhere’ statement made in The History of Sexuality (Foucault, 1990a, p. 93).
Peck’s critique is echoed in the accounting literature, in which Cooper (2015b, p. 22) calls for more research on neoliberalism in the governmentality or (neo-) Foucauldian tradition that *empathises* with humans and gives consideration to the operations of neoliberalism at the level of practice (rather than tracing its rationalities), being mindful of how these differ across lines of class, gender, age, sexuality, and race.

Finally, it is necessary to address what we could perhaps call ‘the absent Other’ in works on governmentality: *capitalism*. Given the extent to which neoliberalism as governmentality is based on a theory of applying ‘the market’ or ‘market-relations’ to all spheres of life, the omission of capitalism from these analyses introduces a serious theoretical deficiency insofar as ‘markets’ in society are today, almost without exception, operated in accordance with capitalist political economy. If conceived as governmentality, it is imperative that neoliberalism is also understood in its relation to capitalism, otherwise we will miss the extent to which it seeks to reorganise *life itself* around the processes and imperatives of capitalism: capital accumulation and the pursuit of profit (Brown, 2015, 2019). Without reference to its specifically capitalist imperatives and value structures, *neoliberal* governmentality – and, by implication, our study of it in the accounting literature – is insufficiently distinguished from other modern regimes of governmentality that seek to inscribe and inculcate ideals that are diametrically opposed or openly hostile to capitalism.

It is worth quoting Brown at length here, such is the eloquence of her theoretical coupling of Marx and Foucault:

> Capital, and not only the articulation of it in economic reason and governance, dominates the human beings and human worlds it organizes. If this aspect is omitted in the theorization of neoliberalism, which is what occurs in these lectures (partly because Foucault is seeking to trace a political rationality and not aiming to describe a form of capitalism, but also because of his profound antagonism toward Marxism at this point in his life), we will not grasp the intricate dynamics between the political rationality and the economic constraints, and we will also not grasp the extent and depth of neoliberalism’s power in making this world and unfreedom within it.

(Brown, 2015, p. 76)

Relating this to a more concrete context, it might be said, for example, that if we do not understand neoliberalism as it relates to capitalism we would *miss* appreciating the degree to which neoliberalism marketizes and profits from the very inequalities and ills generated by the capitalist system, most notably with the commercialisation of responses to
environmental destruction (‘capitalism may have been the problem, but it is also the solution’), of feminism (with the rise of neoliberal feminists adept at monetizing their ‘brand’ of feminism through YouTube, packaging this as ‘empowerment’), and of homelessness (the privatisation of social housing schemes and securitization of homeless people).

3.1.2. Charting a via media

To polarise scholarship on neoliberalism in and beyond the accounting academy as gathered at two poles marked as ‘market rule’ and ‘governmentality’ is, of course, to reduce the complexity of a debate that is clearly not as simple as two camps warring over who is ‘right’. Fractures undoubtedly exist within perspectives, and some theorisations are markedly ill-suited to being positioned at one or other pole. Nonetheless, I align with Jamie Peck’s analysis on the state of research on neoliberalism, where he argues that

it is almost as if there is a fork in the road, between those who would take a political-economic or macroinstitutionalist path and those pursuing more particularized approaches, often in a poststructuralist and/or ethnographic vein (with the latter being different paths to the usually more-provisional recognition of neoliberal influences or inflections in particular or localized settings).

(Peck, 2013, p. 141)

Here, I have schematised this “fork in the road” by drawing on Loïc Wacquant’s Three steps to a historical anthropology of actually existing neoliberalism (2012), but, as the reader will have noticed, I have also drawn heavily on Jamie Peck and Wendy Brown in setting out the field of approaches to and critiques of theorisations of neoliberalism. Common to the works of Brown, Peck and Wacquant is a theoretical dexterity and intellectual openness that leads them to produce understandings on neoliberalism that do not remain confined to one or other academic silo. As earlier discussed, Brown’s welding of Marxist with Foucauldian thought is an especially elegant of example of this dexterity. And so, with the help of Brown, Peck and Wacquant, I construct a bridge – in Wacquant’s (2012, p. 71) terms, a “via media” – between the approaches to neoliberalism as hegemonic political economy of market rule and as governmentality by considering neoliberalism as a project to stamp the market onto the citizen through the state.
Following Wacquant (2012), I therefore argue that neoliberalism, although a “stuttering”, “zigzagging” process (Peck, 2013, p. 140), a “weasel word, unruly signifier, and rascal concept” (Peck & Theodore, 2019, p. 255), a “a loose and shifting signifier” (Brown, 2015, p. 20), nonetheless has an institutional core that makes it distinct and recognisable. This core consists of an articulation of state, market, and citizenship that harnesses the first to impose the stamp of the second onto the third.

(Wacquant, 2012, p. 71)

I build this theoretical bridge insofar as I require aspects of both approaches to neoliberalism in order to enquire into the role played by accounting in a neoliberal society. I argue that, on the one hand, without an understanding of neoliberalism as it relates to capitalism, we “will not grasp the intricate dynamics between the political rationality and the economic constraints, and we will also not grasp the extent and depth of neoliberalism’s power in making this world and unfreedom within it” (Brown, 2015, p. 76). And, on the other, without an understanding of neoliberalism as a governmentality – or, more precisely, a ‘political rationality’ – we will fail to appreciate the peculiar and novel subjectivities produced by neoliberalism, especially individualised, entrepreneurialised and responsibilised selves.

This latter point is worth stressing, as it is a crucial component in the make-up and trajectory of my thesis as a whole. It is essential that the world-making features of neoliberalism are acknowledged because these construct subjects whose wants, needs and desires are increasingly structured by capitalist categories:

Weber and Marx assume a political exterior and subjective interior that is disharmonious with capitalism – political life featuring at least the promise of freedom, equality and popular sovereignty and a figure of subjective personhood bound to ideals of worth, dignity, self-direction, even soulfulness. It is precisely such an exterior and interior that neoliberal reason’s configuration of states, citizens and souls in the image of homo oeconomicus, and elimination of homo politicus, threaten to extinguish.

(Brown, 2015, p. 111)

The next question must be, then, how is this ‘neoliberal citizen’ constructed? How is homo politicus – a citizen whose existence is determined by categories that extend well beyond
those of market capitalism – threatened by *homo oeconomicus*? My answer to this is to emphasise the active role the state plays in this process. However, in introducing the state in an active capacity, a tension is created in terms of the way the state is theorised by Foucault. Similarly, modification will also be needed to address the nature of this process, theorised by Wacquant as an inherently brutal ‘stamping’ of the market onto the citizen.

### 3.1.3. Harnessing the state to *stamp* the market onto the citizen and *seep* the market into the citizen

If the absent ‘Other’ in Foucault’s theorisation of neoliberalism is capitalism (or Marx), then it might reasonably be said that the surprise guest is the state. The state, along with capitalism, was a category or object that Foucault expressly avoided in the vast majority of his work. However, in *The Birth of Biopolitics* the state features frequently – not as an object of analysis as such, but as a significant constituent in Foucault’s theoretical engagement with neoliberalism. Still, a particular series of theoretical and methodological commitments relating to the nature of power and the political exercise of power restrict Foucault from affording the state an active role in the constitution of neoliberal subjects. I argue, however, that to understand neoliberalism the state must be assigned a prominent position as a force that acts on subjects. Rather than treating the state as a constituent of a ‘loose assemblage’ or ‘diffuse network’ of actors, apparatuses, devices and technologies that comprise the field of power, I conceptualise the state as a ruling, dominant force that exerts authority over its subjects.14 Thus, contrary to misconceptions around the ‘roll-back’ of the state, neoliberalism has *always* been related to the “crafting” and “redeployment” of the state (Wacquant, 1999, 2010a):

> Neoliberalism is not an economic but a political project; it entails not the dismantling but the reengineering of the state.

(Wacquant, 2012, p. 71)15

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14 The next section, 2.3 ‘Accounting and the state’, will explicate my position on the state in detail.

15 In *In the Ruins of Neoliberalism* (2019), Wendy Brown acknowledges that her earlier work on neoliberalism, *Undoing the Demos* (2015), was insufficiently sensitive to the active role of the state in producing and securing neoliberalism: “something I didn’t emphasise adequately in 2015 but would now stress, is the extent to which neoliberalism could generate a political formation that combined libertarianism with a very strong *statism* that works to secure, essentially, the deregulated public sphere that neoliberalism itself generated” (Brown, 2018c, p. 14).
Furthermore, whilst it is apposite to say the state has not been ‘rolled-back’ as a whole, it is necessary to recognise the extent to which the ‘state crafting’ and ‘reengineering’ spoken of by Wacquant entails the strengthening of the state in its repressive, penal violent faculties, with the social, collective, protective functions being simultaneously weakened or eroded (Bourdieu, 1998a, pp. 1-10). As Peck and Theodore (2019, p. 249) argue:

Projects of neoliberalization, it has been fairly clear all along to those willing to see, have never been synonymous with a simple diminution, or withdrawal, of the state, but instead have been variously concerned with its capture and reuse, albeit in the context of a generalized assault on social-welfarist or left-arm functions, coupled with an expansion of right-arm roles and capacities in areas like policing and surveillance, incarceration and social control, and the military.

However, to focus only on the material aspects of reengineering and redeployment of the state – the withering of the social and swelling of the repressive functions – would be to give a partial answer as to how homo politicus is threatened by homo oeconomicus. I want to modify the thesis, advanced by Wacquant, that the state ‘stamps’ the market onto citizens, adding to this the essential notion, picked up on by Foucault, that neoliberalism relates to a shift in art or style of the exercise of political power.

What Wacquant’s allusion to ‘stamping’ the market onto the citizen obscures is the degree to which neoliberalism also relies on indirect modes of intervention into the lives of citizens, measures that are subtle and discreet. ‘Stamping’ implies a brutality of force that is certainly a feature of neoliberalism (Wacquant, 2008, 2009b), but neoliberalism’s reconfiguration of citizens as homo oeconomicus – that is, its reconstitution of subjectivities – operates also in an insidious, quiet mode, reshaping what citizens think is normal, acceptable and reasonable. It is no accident that the subtitle to Wendy Brown’s Undoing the Demos is Neoliberalism’s Stealth Revolution; indeed, in the opening chapter, Brown writes that:

“This book is a theoretical consideration of the ways that neoliberalism, a peculiar form of reason that configures all aspects of existence in economic terms, is quietly undoing basic elements of democracy.”

(Brown, 2015, p. 17, emphasis added)

Therefore, if neoliberalism, operates on two levels – the material and the symbolic – it might well be said that austerity, privatisation, depletion of social security and so on, are
the *brutal sledgehammer* (material), whilst the reconstitution of subjectivities, reshaping of citizens as *homo oeconomicus*, is the *poisonous gas*, seeping into the citizenry (symbolic). It is at this point possible to restate Wacquant’s formulation on neoliberalism with my own modification:

> Neoliberalism consists in an articulation of state, market and citizen that harnesses the state to stamp the market *onto* and seep the market *into* the citizen.

This is my formulation in response to the question I posed some time ago, at the beginning of this section: ‘What do you mean by neoliberalism?’ But if I have answered this question, the pressing matter now is to consider what this approach to neoliberalism can accomplish and contribute in the study of accounting. As I set out in sections covering the literatures on neoliberalism as ‘market rule’ and as ‘governmentality’, much has been learnt about the essentially ‘violent’ means by which neoliberalism ‘stamps’ its authority on the citizen and how accounting is implicated in these actions. Likewise, we have developed a sophisticated understanding of how accounting is interlaced with neoliberalism as governmentality at the level of rationality; that is, how accounting is an essential component in establishing neoliberal modes of power. However, as Cooper (2015b) argues in her review of the literature in accounting on neoliberalism, we have a much less developed sense of how accounting operates at the level of practice under neoliberalism, and how it is that neoliberal subjectivities are produced:

> It is essential when trying to understand the practices of accounting in a neo-liberal world to investigate the operation of accounting at the level of practice.

> The extent to which accounting knowledge can produce altered subjectivities is an issue which is worthy of future research (see Armstrong, 2015). Alvesson and Kärreman (2004) argue that it is important to investigate how subjectivity is formed “empirically”.

(Cooper, 2015b, p. 19)

It is this less studied aspect of neoliberalism that I focus on in the thesis, namely, investigating the role of accounting in the constitution of neoliberal subjectivities. Of course, if I were to import in its entirety the theorisation of neoliberalism as governmentality, I would at this point draw on the Foucauldian notion of power as emerging through discourses that constitute subjectivities. However, as earlier noted –
and as will be explored in what follows – Foucault’s antipathy towards study of the state and explicit abandonment of the interest inherent in the ‘ruler-ruled’ relation makes a Foucauldian analysis of how a state ‘stamps’ a subjectivity on its citizens theoretically muddled, if not conceptually illogical. On this point, Wacquant asserts that an analysis of neoliberalism that denies a major role for the state would obscure

*what is ‘neo’ about neoliberalism*, namely, the *remaking and redeployment of the state* as the core agency that actively fabricates the subjectivities, social relations and collective representations suited to making the fiction of markets real and consequential.

(Wacquant, 2012, p. 68)

Whilst I *share* with Wacquant the view that the state has an *active* role as ‘ruler’ in neoliberalism – which, to reiterate once more, negates for me the possibility of a Foucauldian reading of the state – I *depart* from Wacquant in terms of my approach to the nature of the processes through which the state fabricates subjectivities. Where Wacquant insists on a (coercive) ‘stamping’ of the market onto the citizen, I see this as only a part of the process, where the other side consists in a subtle, stealthy, seeping into the citizen of market values, norms and vocabularies (Brown, 2005, 2006, 2015).

How, then, do I theorise this ‘seeping’ constitution of neoliberal subjectivities, if not through an appreciation of neoliberalism as governmentality? The answer: *as ideology* – where ideology is understood not only as a veil that mystifies social relations and subject positions, but actively fabricates them, calling them into being through interpellation:

In Marx’s formulation of ideology as a function of class inequality, and in particular as consequent to the camera obscura issuing from the social division between manual and mental labour (see *The German Ideology*), ideology is that which obscures the terms of its own making along with the power that makes the world. But this claim, designed to describe the relationship of ideology to power, reveals yet does not account for the extraordinary power of ideology itself. In other words, what Marx did not explain, and what Althusser formulated the interpellative dimension of ideology to address, was the extent to which ideology does not simply (mis)represent the world but is itself productive of the world, and particularly of the subject.

(Brown, 1995, p. 142)

I set out a detailed discussion of theorising with and studying ideology later in the thesis, but for now it suffices to say that the theoretical concept of ideology is particularly well
suited to my theorisation of neoliberalism, inasmuch as its roots in Marx’s thought demand a role for capitalism and the state in its study (Althusser, 2008), both of which, I argue, are crucial components in understanding immanent social, political and economic conditions. By way of a pre-emptory signpost as to where we are headed, I am interested here in interrogating the way that ideological representations – specifically, accounting representations that are presented as ‘transparency’ – are world-making, contributing to the interpellation of a neoliberal citizenry (a body of citizens who think of themselves as customers of the state and as entrepreneurs of the self).

A final, methodological, note is needed here before moving on to the next section. Though I am content to conceive of neoliberalism in “multiple-dimensions” – that is, as a hegemonic mode of capitalist political economy, as a market discourse, as a governmentality, as an ideology (Brown, 2018b) – it is arguably necessary and important to continue to isolate specific features of neoliberalism for study, as I do so here with ideology. Indeed, as Peck (2013, p. 144) ruefully remarks, adopting a ‘non-essentialist’ perspective on neoliberalism is “hardly a receipt, admittedly, for an easy methodological life”. In focusing specifically on neoliberalism as ideology, I have afforded myself the opportunity to develop a rich and detailed understanding of a particular aspect of neoliberalism that would perhaps escape our attention with the requisite theoretical and methodological contortions necessary to successfully execute a multi-perspectival study of neoliberalism. To study one aspect of neoliberalism is not to set out to ‘refute’ other theorisations, nor is it the same as reductive, monological or simplistic analyses that assert neoliberalism is only related to the object of study or that other perspectives on neoliberalism are “misrepresentations” – as Mirowski (2009) bluntly charges in relation to the theorisations of Pierre Bourdieu (1998b) and David Harvey (2005) (see Dunn, 2017, p. 440). It is possible, in other words, to study a specific feature of neoliberalism – like ideology – whilst acknowledging that the feature in question is a part of what makes neoliberalism powerful.

I move now to elaborate my theory of the state. Up to this point, I have hinted at the categories associated with theorising the state – alluding at various moments to differences in the way power is seen as operating – without explicitly engaging with these problems. Insofar as speaking of neoliberalism demands clarification over definition, this is even
more the case with the state, where the state was a (disputed) category of study in academia long before neoliberalism.

3.2. Theorising the State

There are still peoples and herds somewhere, but not with us, my brothers: here there are states. The state? What is that? Well then! Now open your ears, for now I shall speak to you of the death of the peoples. The state is the coldest of all cold monsters. Coldly it lies, too; and this lie creeps from its mouth: ‘I, the state, am the people.’ It is a lie! It was creators who created peoples and hung a faith and a love over them: thus they served life. It is destroyers who set snares for many and call it the state: they hang a sword and a hundred desires over them.

Everything about it is false; it bites with stolen teeth. Even its belly is false.

(Nietzsche, 1969, pp. 75, 76)

Furthermore it is evident that all forms of the state have democracy for their truth, and for that reason are false to the extent that they are not democracy.

(Marx, 2009, p. 31)

In this section, I address this simple question: What do I mean when I write ‘the state’? Of course, the answer to this question has important implications for the answer to a related question, namely – what does the state look like? To write of the state as a thing and to be concerned with the appearance of the state certainly requires an elucidation of what one means by it. To begin this task, it must first be noted that treating the state as an ‘it’ is not itself unproblematic; rather, to treat the state as an ‘it’ is to impart onto it a false coherence of ethos, identity, strategy and telos:16

Despite the almost unavoidable tendency to speak of the state as an “it,” the domain we call the state is not a thing, system, or subject, but a significantly unbounded terrain of powers and techniques, an ensemble of discourses, rules, and practices, cohabiting in limited, tension-ridden, often contradictory relation with one another.

16 That said, tyrannical states – the Soviet Union under Stalin, Nazi Germany under Hitler – always strove to maintain an appearance of a core state identity and project. This suggests that the ‘state without ends’ is perhaps a more modern, liberal democratic entity. Still, the notion of the state of liberalism as ‘a state without ends’, or that it is a ‘vacuum’ with regards to moral, social, political and economic values, is a dangerous misconception (e.g. Brown, 1995, pp. 135-165); rather, the state of liberalism wishes to appear as without ends, values, predispositions, and so on.
Thus, whilst I admire and sympathise with aspects of Nietzsche’s (1969) artful portrait of the state as “the coldest of all cold monsters” (see also Nietzsche, 1887, p. 72), particularly in respect to the authority of the state as a *seized, violent authority*, I also share Brown’s analysis, regarding the state as “not a thing, system, or subject”. As such, I see the state not as “a monolith, a coherent actor (whether operating autonomously or as the diligent servant of the dominant), or a single lever liable to being captured by special interests or movements springing from civil society”, but instead as a “space of forces and struggles over the very perimeter, prerogatives and priorities of public authority, and in particular over what ‘social problems’ deserve its attention and how they are to be treated” (Wacquant, 2012, p. 73). In what follows, I set out my Bourdieusian theory of the state (3.2.1), developing this by discussing the symbolic basis of the authority of the state (3.2.2) and concluding this section by reflecting on the significance of the historical emergence of the welfare state (3.2.3).

### 3.2.1. A Bourdiesuan Theory of the State

The state is the *culmination of a process of concentration of different species of capital*: capital of physical force or instruments of coercion (army, police), economic capital, cultural or (better) informational capital, and symbolic capital. It is this concentration as such which constitutes the state as the holder of a sort of meta-capital granting power over other species of capital and over their holders.

(Bourdieu, Wacquant, & Farage, 1994, p. 4)

In his remarks on the state cited earlier, Wacquant (2012) sets out an understanding of the state informed by Bourdieu, specifically drawing on Bourdieu’s concept of the “bureaucratic field” (Bourdieu, 1998a, 1998c, 2004, 2014b; Bourdieu et al., 1994). For Bourdieu, the state is understood as a “collection of fields”, which can be classified into a schema of “The State’s right and left hands” (Bourdieu, 1998c, p. 183). ‘Right hand’ fields comprise of the economically-oriented and coercive functions of the state (e.g. the treasury, the tax authority, the judiciary, the justice system, the military). ‘Left hand’ fields comprise of the socially-oriented and protective functions of the state (e.g. the health-service, the education system, social welfare institutions). Within each bureaucratic field, there is a co-axial pair of “battles” for power. There is a “vertical battle” for power between “the ‘high-state nobility’ of policy-makers” and “the ‘low-state nobility’ of
executants” (Wacquant, 2012, p. 73). In other words, as on all fields, there is a battle between actors within the field, to ascend to the top of the field. There is also a “relational, horizontal battle” between state sub-fields for different species of capital (economic, social, cultural and symbolic).\footnote{17 Wacquant (2012, p. 73) states that “one can diagram neoliberalism as the systematic tilting of state priorities and actions from the Left hand to the Right hand, that is, from the protective (feminine and collectivizing) pole to the disciplinary (masculine and individualizing) pole of the bureaucratic field.”}

Bourdieu’s conception of the state is itself derived from a Weber’s “classic formula” of the state, as set out in *Politics as a Vocation*:

> Today, however, we have to say that a state is a human community that (successfully) claims the *monopoly of the legitimate use of physical force* within a given territory.  
>  
> (Weber, 1970, p. 78)\footnote{18 In this, Weber accords with Trotsky: “‘Every state is founded on force,’ said Trotsky at Brest-Litovsk. That is indeed right” (Weber, 1970, p. 78).}

Here is Bourdieu’s reformulation of Weber:

> Max Weber said that the state was the monopoly of legitimate violence. And I correct him and say it is the monopoly of legitimate physical *and symbolic* violence.  
>  
> (Bourdieu, 2014c, p. 346, emphasis added)

Thus, Bourdieu does not merely adopt a Weberian reading of the state – though his works on the state remain, at a fundamental level, Weberian (see especially the influence of Weber (1970, pp. 77-128; 1978) on Bourdieu (2004); Bourdieu et al. (1994)) – rather, he takes it as a point of departure and moves to develop and enrich Weber’s treatment of the state in theoretical and historical terms. Here I focus on two aspects of that development – one theoretical, one historical – in order to unfold my own understanding of the state. The first (theoretical) development relates to Bourdieu’s (2014b, p. 4) insistence on the *symbolic* component of the authority of the state, whereby the state does not secure subservience through *material* means alone (3.2.2). The second (historical) development concerns Bourdieu’s incorporation of a reflection on the *welfare state* to his formulation (3.2.3). Bourdieu’s contribution is here extremely important, insofar as it introduces a route to theorising the state that does not force us to remain confined to
treating the state as an essentially or exclusively ‘negative’ or ‘destructive’ entity that administers violence and domination alone. It must be noted, however, that in simple chronological terms the welfare state did not exist in Weber’s lifetime,\textsuperscript{19} so his conception of the state is certainly not ‘lacking’ in this regard; rather, it merely reflects the immediate empirical conditions in which he developed his theory of the state.

### 3.2.2. THE SYMBOLIC AUTHORITY OF THE STATE

By way of preamble, therefore, what I want to say is: be careful, all sentences that have the state as subject are theological sentences – which does not mean that they are false, inasmuch as the state is a theological entity, that is, an entity that exists by way of belief.

(Bourdieu, 2014b, p. 10)

For Weber, the demos in a state, that is, the people “in the sense of a shapeless mass, never ‘governs’ larger associations, but rather is governed” (1978, p. 985). And insofar as the demos, the many, is governed by a few – a relation which Weber recognises as one of domination – Weber holds that this position as ‘governed’ is consciously assented to by the demos, and thereby that the legitimacy of the state is recognised by its subjects in “a free act of clear conscience” (Bourdieu et al., 1994, p. 14). Here, then, is Weber’s approach to the structure of domination by the state in democracy:

Like the political institutions historically preceding it, the state is a relation of men dominating men, a relation supported by means of legitimate (i.e. considered to be legitimate) violence. If the state is to exist, the dominated must obey the authority claimed by the powers that be. When and why do men obey? Upon what inner justifications and upon what external means does this domination rest?

(Weber, 1970, p. 78)

Weber’s answer to the question he sets here – a question which is a restating of David Hume’s reflection on this matter\textsuperscript{20} – is that there are “three inner justifications, hence

\textsuperscript{19} The same can be said of Nietzsche, and all of those referred to as theorists of classical liberalism.

\textsuperscript{20} “Nothing appears more surprising to those, who consider human affairs with a philosophical eye, than the easiness with which the many are governed by the few; and the implicit submission, with which men resign their own sentiments and passions to those of their rulers. When we enquire by what means this wonder is effected, we shall find, that, as Force is always on the side of the governed, the governors have nothing to support them but opinion. It is therefore, on opinion only that government is founded; and this
basic *legitimations* of domination” (1970, pp. 78-79). The first relates to the “authority of the ‘eternal yesterday’” – a fundamentally conservative justification of, ‘It has always been this way, so this is the way it is’. The second relates to domination secured by a charismatic, heroic, prophetic individual – a relation of loyally obeying a revered leader. The third relates to domination by means of “belief in the legal statute and functional ‘competence based on rationally created rules’” – that is, ‘I believe these laws are sacrosanct and I will commit to keeping them’.

Bourdieu’s departure from Weber on the nature of domination hinges on the extent to which the subject knows they are subjugated and the ‘response’ they take in response to this. In other words, it hinges on the extent to which the arbitrary nature of their own domination is transparent to them. In Weber’s account, it is as if the subject knows they are subjugated by an illegitimate authority and that they then proceed, through a conscious, rational process of weighing up their position, to settle on the most appropriate “inner justification” with which they may settle the question of their domination by the state, rendering this domination legitimate in their own mind. In other words, in relation to the state, Weber presumes a subject whose “political exterior and subjective interior” (Brown, 2015, p. 111) is disharmonious with domination by the state, that this domination is known to them, that it appears as unnatural and illegitimate, and that they need to reconcile this in their own mind to render it legitimate. Note also the degree to which this citizen of Weber, who rationalises and justifies their domination, resembles the “calculating citizen” of Rose’s *Governing by Numbers* (1991, p. 673), how democratic power, the power of the state, “is calculated power, calculating power and requiring citizens who *calculate about* power.”

By contrast, for Bourdieu, the nature of domination by the state (though secured through material, physical means of violence) must also be considered in relation to the *symbolic* power of the state, which itself rests on two interrelated notions: belief and misrecognition. Bourdieu (1994, p. 9) argues that the state “is the site par excellence of the concentration and exercise of symbolic power”. Symbolic power is a power that is constituted and exercised through submission secured by a perception of legitimacy that is unquestioned

maxim extends to the most despotic and most military governments, as well as to the most free and more popular.” Hume, D., ‘Of the first principles of government’, in *Essays and Treatises on Several Subjects*, vol. 1 (Edinburgh, 1777), pp. 33ff, cited as in Bourdieu (2014a, p. 162).
and untested. In other words, symbolic power relies on belief (not rationalisation or calculation) if it is to operate and be sustained. Contrary to a material power relation, which is powerful whether I believe in it or not – if I am badly beaten or assaulted, this will not ‘go away’ if I stop ‘believing’ that it happened – symbolic power relations must have the belief of the dominated party if they are to be affective. If I do not believe in the legitimacy of the dominant, the symbolic order is dissolved into a physical order, which then descends into a confrontation or struggle on a material plane. So, inasmuch as we do not actively test or problematize the authority of the state, we effectively submit to it as powerful through the belief that it is powerful. Thus, I advance the point that the power of the modern democratic state rests on the precise opposite of the ‘calculative’ and ‘calculating’ foundation proposed by Rose (1991). That is, it rests not on citizens who calculate about power, but rather through citizens who do not calculate about power, who believe in power.

And, in a second contrast with the process of “inner justification” proposed by Weber, Bourdieu contends that there is not a conscious, knowing act of submission to the authority of the state as a superior force in terms of concentration of capital and the means of dispensing ‘legitimate’ physical violence, but a “doxic submission to the established order” (Bourdieu, 2004, p. 15). This “doxic submission” constitutes an act of “symbolic violence” by the demos, that is, a violence committed upon themselves, which they do not realise they perform in submitting to the authority of the state. As Bourdieu explains,

Indeed, essentially, what is problematic is the fact that the established order is not problematic; and that the question of the legitimacy of the state, and of the order it institutes, does not arise except in crisis situation.

(Bourdieu et al., 1994, p. 15)

In effect, then, doxic submission implies a misrecognition of the authority and dominance of the state as natural and legitimate, rather than as the constructed and contingent product of a series of historically conditioned material and symbolic struggles over capital and authority (Bourdieu, 2004; Bourdieu et al., 1994).

A final point is necessary here. For Bourdieu (1992, p. 168), ‘misrecognition’ is a specific analytical category. He states: “I call misrecognition the fact of recognizing a violence which is wielded precisely inasmuch as one does not perceive it as such.” Whereas
misrepresentation operates at the level of a ‘trick’, misrecognition concerns the structuring of our predispositions, day-to-day thoughts and practices – what Bourdieu would call our ‘habitus’ (Bourdieu, 1990, p. 53) – and it is as such a more sinister force insofar as subjects cannot merely be shown the workings of the ‘trick’ to ‘break-out’ of an ideological state.

But how is it that this happens? How do the citizens that make up the demos come to inflict this violence on themselves, believing in the legitimacy of an oppressive power structure that is the output of a historical struggle between dominant and dominated groups for the control of capitals? In this thesis, I argue that this misrecognition is constituted by ideology, wherein ideology is understood not as a simple misrepresentation, but as ‘built-in’, structural, to the way we see the world. We are, in a sense, always already ideologically conditioned (or, as Althusser would say, we are always ideologically “interpellated”). The task is not, therefore, to see things ‘as they really are’: how can we ever know that we have indeed reached the ‘real’ thing? It is instead to appreciate the way ideologies address us and structure our understanding of the world around us (I will return to this matter later in the thesis, see section 4.1).

3.2.3. THE HISTORICAL EMERGENCE OF THE WELFARE STATE

The second aspect of Bourdieu’s development of Weber’s theory of the state I wish to address concerns the historical emergence of the welfare state. Bourdieu’s formulation of the “The State’s right and left hands” (Bourdieu, 1998c, p. 183) allows a more sophisticated treatment of the character of the state-citizen power relation, one that is capable of recognising that the relation between state and citizen is irreducible to a single domineering dynamic, whilst also retaining a place for the state as ruler (Bourdieu et al., 1994). In Bourdieu’s formulation, the Left hand of the state (the protective, social functions of welfare, healthcare, and education) cannot be bound up in the same utterance of ‘the state’, as the Right hand of the state (the repressive, individualising, economic, functions of the military, the police, the law, and the treasury). To do so would be to (falsely) imply that they operate in accordance with the same logics (Wacquant, 2012).

To be sure, wrestling with the multi-faceted ‘nature’ of the state poses problems for its critique on both Left and Right today. In recent history, the Left has arranged itself – broadly speaking – in the defence of a state that the Right has demonised and attacked.
This, Wendy Brown (1995, pp. 17-18) points out, amounts to a reversal of traditionally adopted positions on the state:

Traditionally it has been left liberals, following in the tradition of Mill and Thoreau, who viewed the state as a danger to freedom (conceived as popular sovereignty); conservative liberals such as Samuel Huntington or Henry Kissinger, following Hobbes and Hegel, tended to cast the state as a fount of freedom, protector against danger from without and domestic manager of our problematic particularity and atomistic energies.

The point here is to emphasise that the state is not a fixed entity that can be considered as the necessary ally of one particular political pole or programme and an enemy of the other. The state can be criticised and defended by representatives of both poles on the political spectrum. To further illustrate this, let us briefly consider how the notion of the welfare state is approached by the Left and the Right.

Over the last forty years, the Right has taken to assaulting and rolling-back both the material instances of and theoretical basis for the welfare state. Conservative and Right-wing governments have attacked the network of protective social security and welfare institutions established post-WWII, either by privatising these functions, imposing drastic austerity measures or by abolishing certain services altogether. And yet, what is often omitted from reflections on the welfare state is that its emergence can be traced, in various contexts, to Right-wing governments attuned to the ‘threat’ of a socialist revolution in response to extremely poor living and working conditions. Indeed, it is Bismarck who is said to have regarded the welfare state as “a bulwark against socialism” (Lowe, 2005, p. 38):

Bismarck was anxious to make German social democracy less attractive to working-men. He feared “class war” and wanted to postpone it as long as possible. […] in 1884 he argued explicitly that if the state would only “show a little more Christian solicitude for the working-man”, then the social democrats would “sound their siren song in vain”.

(Briggs, 1961, p. 249)

For the Left, the welfare state could be theorised as, on the one hand, a source of social security, an entity offering protection from naked capitalist exploitation and a means of caring for the most vulnerable and those cast aside by capitalist relations of production.
On the other, and especially in Marxist perspectives, the state, in all its forms, is regarded as essentially “diabolic” (Bourdieu, 2014b, p. 6). As Althusser (2014, p. 239) explains:

The Marxist tradition is strict, here: in the Communist Manifesto and the Eighteenth Brumaire (and in all the later classical texts, above all in Marx’s writings on the Paris Commune and Lenin’s on State and Revolution), the state is explicitly conceived as a repressive apparatus. The state is a ‘machine’ of repression, which enables the ruling classes (in the nineteenth century the bourgeois class and the ‘class’ of big landowners) to ensure their domination over the working class, thus enabling the former to subject the latter to the process of surplus-value extortion (i.e. to capitalist exploitation).

As Marx puts it, the state is a repressive “organ of class domination” (Lenin, 1932, p. 8). Thus, the state is seen as the essential means of repressing revolutionary instincts among oppressed classes, ensuring subservience from its citizens through deception, institutions of law and order, bureaucratic mechanisms of control and supervision, but even, and perhaps especially, through its provision of social securities and protections. For instance, Marcuse (1972, p. 51) writes of the welfare state as a “state of unfreedom”, that, although securing advances in standards of living, essentially secures advances in “the standard of administered living”. In other words, in sustaining and reproducing well-fed and well-educated workers, the welfare state serves capitalism, inducing what Gramsci might call ‘political quietism’. Nevertheless, Marcuse does not seek to belittle the “economic and political liberties” secured and delivered by the welfare state. Rather he is instead intent on stressing the contradictory and multiple effects of these “liberties”:

Rejection of the Welfare State on behalf of abstract ideas of freedom is hardly convincing. The loss of the economic and political liberties which were the real achievement of the preceding two centuries may seem slight damage in a state capable of making the administered life secure and comfortable. If the individuals are satisfied to the point of happiness with the goods and services handed down to them by the administration, why should they insist on different institutions for a different production of different goods and services?

(Marcuse, 1972, pp. 52-53)

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21 ‘What is to be done’ about the state, to the state or with the state is then a matter of great contention, attested to by fractures between reformist, anarchist, and revolutionary Marxists. For some, the state is to be destroyed, for others, the state is to be overthrown and set to work in favour of the dominated, it is to become ‘a State of all the people’. For an extended discourse on this matter, see Laclau and Mouffe (1985, esp. pp. 1-36).
Or, as he puts it more directly in *Marxism, Revolution and Utopia* (2014, p. 179):

Why should the overthrow of the existing order be of vital necessity for people who own, or can hope to own, good clothes, a well-stocked larder, a TV set, a car, a house and so on, all within the existing order?

(Cited as in Jeffries, 2017, p. 303)

Here, Marcuse draws attention to the capacity of the welfare state and political and economic reforms to raise standards of living and in so doing render individuals passive and politically inert by luring them into *material comfort* with cheap consumer goods and services. Paradoxically, materially ‘progressive’ reform serves to *reinforce* and *secure* existing class relations (see also Antonio, 1981, p. 336). In this respect, Marcuse’s critique of the welfare state is the obverse of Bismarck’s instrumental approach to the welfare state – both recognise its stultifying effects, but do so from diametrically opposed positions.

There is another important dimension to the multitude of social relations generated by the welfare state, discussed by Wendy Brown in *States of Injury* (1995), which is that of *dependence*. Writing within the sphere of feminist politics, though with clear and profound implications beyond this sphere, Brown (1995, p. 169) sets out the problematic of institutionalized protection:

> Whether one is dealing with the state, the Mafia, parents, pimps, police, or husbands, the heavy price of institutionalized protection is always a measure of dependence and agreement to abide by the protector’s rules.

So, where Marcuse’s point is to call to attention the way in which the welfare state charms formerly radical individuals into docile *passivity*, Brown’s point is subtly different insofar as she focuses on the way that welfare state institutions also produce subjects who are *dependent* on the state for protection, and who are thus subjugated even as they are liberated from material hardships. This relation maintains a position of powerlessness on behalf of the individual: the forces that led them to require protection continue to exist, only they are now insulated from these forces by another dominant power. Thus, the common thread running between both Marcuse and Brown is in their concern with, and attempt

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22 It is this *paradoxical* nature that leads him to describe the welfare state as “a historical freak between organized capitalism and socialism, servitude and freedom, totalitarianism and happiness” (Marcuse, 1972, p. 54).
to further understand, the complexity of subjugation by the state. Even as it acts to protect materially dispossessed citizens, even when the state acts in a ‘protective’, ‘caring’ and ‘social’ mode, it continues to reproduce relations of domination over its subjects.

The intention of working through this brief discussion of the welfare state is to reiterate and further stress the point that the state does not have a single face. It is not simply Nietzsche’s "coldest of cold monsters" (1969, p. 75), nor is it only, stresses Bourdieu, “the dumb instrument of the dominant class’s hegemony” (2014b, p. 19). Its manifestations are various and its interventions are multi-faceted: it protects the vulnerable and cares for the sick (e.g. in the UK, through the NHS) and at the same time administers violence on the vulnerable, in physical and bureaucratic form (e.g. the Ministry of Defence, the Home Office).23 Adopting a Bourdieusian understanding of the state allows us to reflect on its various manifestations, to resist demonising it exclusively in terms of presiding over means of violence and control, but also to refrain from idealising it in terms of its (problematic) protective interventions. However, what is perhaps most important in a Bourdieusian theory of the state is the preservation of a place – present in Weberian and Marxist theorisations of the state alike – for the state as (class) ruler.

A final note is needed to draw this section to a close. As I later set out (see section 5.2, ‘Empirical context’), I study the state in relation to the field of prisons, an empirical context in which its relation to the citizen is unequivocally materially repressive. Nonetheless, I attempt to introduce some tension to the treatment of the state by proposing a conception of the state as a collection of fields, fields that are traversed by forces and struggles that are set in pursuit of diverse and conflicting ends. This is to say that the state can be repressive and domineering, but that it can also be protective and securing. Still, given that I situate myself within a research tradition firmly based in critical theory, I empathise with and treat as especially important the illumination of relations of exploitation, domination and alienation, insofar as those who are the subjects of such relations are deprived of the means through which they can challenge or articulate their subjugation.

23 The Windrush scandal is a particularly brutal recent instance of this bureaucratic violence (see Gentleman, 2018).
3.3. Theorising state transparency

Having discussed what I mean by ‘the state’, this section will address the subject of state transparency through a historical reading of how the way in which the state appears or is made visible to the citizenry has developed and evolved over time. This section will therefore proceed as follows. First, I discuss how the appearance of itself that is constructed by the state is fundamentally an interested act (3.3.1). Second, I consider historical forms of transparency of the state that are experienced corporeally (3.3.2). Third, I discuss the antithesis of transparency and visibility – opacity and secrecy – and reflect on the spectral power that derives from mystery (3.3.3). Finally, I address the represented, visual and digital form of contemporary transparency (3.3.4).

3.3.1. Interest and the appearance of the state

To understand the emergence of the ‘transparent state’, it is important that we first consider the history of state visibility. In other words, if we are to take seriously the claim that the modern, liberal democratic state has now opened itself up to our view – or ‘thrown open its doors’, to use the vernacular of proponents of open government – requires that we first examine how the state has made itself seen in the past and how else might it show itself, other than through the medium of technologies of transparency. To reflect on the history of the visibility of the state, I want to reflect on Foucault’s (1977) account of the shift from openness and visibility in spectacular, ceremonial punishment, to secret, private punishment – from ‘The spectacle of the scaffold’ to ‘The birth of the prison’.

Though Discipline and Punish can be read as tracing the emergence of a new kind of power (disciplinary power) in punishment, it is also fundamentally an account of a change in the visibility of power, and especially, contrary to what we might perhaps expect, the visibility of the power of the state. As I have taken care to reiterate, accounting is a technology bound up with the activity of making visible. In seminal contributions to the accounting literature on the subject of visibility, readings of power informed by themes set out by Foucault in Discipline and Punish, are utilised to understand the power of accounting as a technology that, through making visible, makes possible activities of governing and control (Hopwood, 1987; Hoskin & Macve, 1986, 1988; Miller & O’Leary, 1987; Roberts, 1991).
It must, however, be acknowledged that proceeding with a Foucauldian account of state visibility – that is, the way the state makes itself seen – may seem an odd, or even contradictory place to begin in light of my previous remarks concerning the state, in which I set out my Bourdieusian theory of the state (see section 3.2). Indeed, Foucault’s expressed antipathy and deliberate withdrawal from study of the state and the concept of interests is a striking feature of his work in comparison to that of his historical intellectual contemporaries (e.g. Althusser, 2014). For instance, in the opening chapter of *Discipline and Punish* – “The body of the condemned” (1977, pp. 3-31) – Foucault states explicitly that his approach to the study of power deliberately excludes the notion of interested practice, that it requires that “one abandons the opposition between what is ‘interested’ and what is ‘disinterested’” (1977, p. 28). Moreover, in *The Birth of Biopolitics*, Foucault is determined to eschew anything that could be perceived as a coherent or structured ‘theory of the state’:

You will, of course, put to me the question, or make the objection: Once again you do without a theory of the state. Well, I would reply, yes, I do, I want to, I must do without a theory of the state, as one can and must forego an indigestible meal.

(Foucault, 2008, pp. 76-77)

By contrast, to consider the state in Bourdieusian terms first implies a specific theory of the state, and second, maintaining a role for interest both in terms of how we understand both the interests of individual state fields and of the state as a whole as an aggregate of these fields (Bourdieu, 2014b). The concept of interest is essential in Bourdieu’s theoretical apparatus: “Bourdieu’s basic premise is that there is no such thing as a disinterested act” (Grenfell, 2011, p. 165). To be sure, one cannot speak of a specific ‘interest’ of the state as a whole, but it is certainly the case that individual state fields, and individual actors on those fields, have an interest in competing for capitals in order to administer programmes and retain symbolic authority; the outcome of struggles between bureaucratic sub-fields, between ‘Left hand’ and ‘Right hand’ state functions and services, thus determines the balance or ‘tilt’ of the state at a specific point in time. Under neoliberalism, there is a “double rightwards skewing” of the state (Wacquant, 2012, p. 74), with the repressive, coercive functions of the state being funded and expanded (Wacquant, 2014) and their obverse, the social, protective functions, being assaulted and weakened (Wacquant, 2009b).
It is important to point out that the notion of interest employed by Bourdieu should not be read as synonymous with the notion of (self-)interest as conceived in the theoretical lexicons of functionalist, utilitarian or economistic theories (e.g. as in Agency Theory or in Rational-Choice Theory) (Bourdieu, 1986, pp. 16, 28). For Bourdieu, interests can be pursued in a rational, calculative and conscious process, but, that said, he considers it the case that our interests are structured by the conditions of the field in which an individual is situated, and that actions are a product of illusio, that is, our propensity to ‘play the game and believe that the game is worth playing’ (Grenfell, 2011, p. 155). Wacquant (2012) explains that by retaining a place for interested action and struggle for different “species” of capital, Bourdieu’s theory of the state fundamentally relates to “rulership”, the exercise of authority by a dominant (ruler) over a subordinate group (ruled).

Why, then, begin this section by working through Foucault’s account of “The spectacle of the scaffold”? What I set out here is a re-reading of “The spectacle of the scaffold” that reincorporates the notion of interest on the part of the state. Where Foucault removes interest, intention and an active role for the state in staging a particular ‘festival’ of punishment, I reintroduce these concepts. Crucially, I do this not in an attempt to counter Foucault or the Foucauldian literature in accounting, but rather to extract new insights from Foucault’s work that escape us if we adhere to his call to abandon “the opposition between what is ‘interested’ and what is ‘disinterested’”. Put differently, a reading of “The spectacle of the scaffold” with interest yields much in the way of understanding (historic) practices of state visibility. In any case, Foucault’s own perspective on the scaffold is perhaps less abstracted from notions of interest/disinterest, ruler/ruled than he would wish. But, above all, reading Foucault’s account of the scaffold with interest allows us to appreciate that the state did not mete out brutal punishment for no reason and that the condemned did not end up atop the scaffold by themselves. The barbarous punishment of the criminal served a function, to reify the power of the state before an assembled audience.

The point to be underlined here is that whilst power clearly does not operate only as a relation between rulers and ruled – as an interested relation between dominant ruler and dominated subject – it is also the case that it continues to operate in this way as well as in the diffuse, normalising, disciplining ways brought to our attention by Foucault. Indeed, as Terry Eagleton (2004, pp. 4-5) sagely puts it:
The political left always needs to be on guard against reductionism and conspiracy theories – though as far as the latter are concerned it would be unwise for radicals to wax so subtle and sophisticated, become so coy of appearing crude, as to forget that certain theoretical concepts are indeed from time to time put to the uses of political power, and sometimes in quite direct ways.

In other words, it is not ‘conspiratorial’ to theorise the state as ruler. Indeed, in doing so, one stands on firm intellectual ground. And so, we should not withdraw from studies of the state as establishing relations of domination, as exercising physical and symbolic violence as a means of securing the subservience of citizens in a state. By making this point, my intention is certainly not to position myself as anti-Foucault, but rather to make the case that we must be aware of the pitfalls of regarding the interrelations between accounting and the operations of power and of the state only through an understanding informed by Foucault. In so doing, we risk narrowing our understanding of the state.

Furthermore, is it not essential that we read the account of the scaffold with interest if we are to understand the experience of the condemned? Without interest, it is as if the condemned simply materializes at the site of the scaffold and that they assent to their ‘role’ in the sequence of events that constitutes their own brutal death. Again, without interest it is as if the condemned is not being executed against their will. This is a relatively simple observation, but insofar as I write in a tradition associated with humanism and the injunction to expose and illuminate barbarous forms of power and domination, it is a necessary one. We should remember that ‘the condemned’ has no interest in being subjected to a gruesome ritual of public torture. The point here is to emphasise that when read with interest the ‘spectacle of the scaffold’ can tell us much about the role played by visibility in the workings of domination, and that the way the state makes itself visible (or not), the appearance projected (or suppressed), has significant implications for the production and constitution (interpellation) of its subjects.

3.3.2. DIRECTLY LIVED, OR VISCERAL, CORPOREAL TRANSPARENCY

Foucault begins Discipline and Punish by working through a gruesome, detailed account of the torturous execution of ‘Damiens’, a man convicted of the attempted murder of the King of France. Against the barbarous, revolting punishment Damiens was subjected to, Foucault juxtaposes a school-like, regulated time-table of physical and educational activities that makes up the daily routine of young offenders in a Parisian prison. In what is a Nietzschean move, Foucault proceeds to unsettle the justification for this alteration
in penal practice, arguing that this “has been attributed too readily and too emphatically to a process of ‘humanization’” (1977, pp. 7, 16). And whilst Foucault’s primary thesis is to argue that the soul replaced the body as the target of penal intervention, he is also, as part of his developing of this thesis, concerned with “the disappearance of punishment as a spectacle” (1977, p. 8).

The spectacle of punishment as it was meted out at the scaffold was, explains Foucault (1977, p. 49), “an exercise of ‘terror’”, staged to flood the onlooking citizens with a sense of their role as subjects of power and subject to power:

*The ceremony of punishment, then, is an exercise of ‘terror’. When the jurists of the eighteenth century began their polemic with the reformers, they offered a restrictive, ‘modernist’ interpretation of the physical cruelty of the penalties imposed by the law: if severe penalties are required, it is because their example must be deeply inscribed in the hearts of men. Yet, in fact, what had hitherto maintained this practice of torture was not an economy of example, in the sense in which it was to be understood at the time of the idéologues (that the representation of the penalty should be greater than the interest of the crime), but a policy of terror: to make everyone aware, through the body of the criminal, of the unrestrained presence of the sovereign. The public execution did not re-establish justice; it reactivated power.*

Spectators “must be made to be afraid” (Foucault, 1977, p. 58). The material brutality and inhumanity of the public theatre of punishment symbolised the authority of the state over the individual; to the spectator it bellowed, ‘This is what you’ll get if you mess with us’, ‘Look what we can do to you’. The spectacle of punishment served, then, as a form of educating experience; in Foucault’s terms (1977, p. 111), as “a school rather than a festival” (cf. Nietzsche, 1887, pp. 51-55). That ‘educating experience’ was to instil compliance and reverent fear of the sovereign amongst subjects, to quash resistance and radical spirit. Hence the punishment is quite deliberately excessive, “carried out in such a way as to give a spectacle not of measure, but of imbalance and excess” (1977, pp. 49, 50), so that the spectator might be forcefully reminded of their subjugated position in the social strata. It is for the spectator, for the assembled audience, says Foucault (1977, pp. 57-58), that this whole spectacle of punishment is staged:

*In the ceremonies of the public execution, the main character was the people, whose real and immediate presence was required for the performance. An execution that was known to be taking place, but which did so in secret, would scarcely have had any meaning.*
Whilst we would not spring at first to thinking of it in this way, the spectacle of a brutal
punishment is, in effect, a mode of transparency. The state is saying: ‘Look at the power
we hold over you’. And it is the visibility of this excess of violence that is the essential quality
in its political functioning, for

above all, the importance of a ritual that was to deploy its pomp in public. Nothing
was to be hidden of this triumph of the law.

(Foucault, 1977, p. 49)

Indeed, as a mode of transparency capable of laying bare the hierarchical relation between
state and subject, the public torture and execution offered a markedly direct experience
of the character of the state to all of those in attendance. *This was a subjectivising experience.*
The assembled audience would be immersed in a visceral experience of the state. Their
senses would be activated in such a way as to elicit a deep physical and psychological
reaction in the present and as to leave a deep impression in their memory. In terms of
visibility, the spectacle of the scaffold operated as a kind of ‘hyper-visibility’, where there
could be no suggestion that anything is hidden: “Not only must people know, they must see
with their own eye” (Foucault, 1977, p. 58, emphasis added).

But of interest to us now is the decline of this ‘spectacular’ mode of punishment. What
brought this about? Though we cannot trace a single force as driving the decline of the
public execution and torture, we can highlight a contributing factor that is of great
importance for understanding the historical trajectory of state transparency: solidarity in
the face of tyranny. As Foucault (1977, pp. 63, 73) explains, the “great spectacle of
punishment ran the risk of being rejected by the very people to whom it was addressed”,
because,

the people never felt closer to those who paid the penalty than in those rituals intended
to show the horror of the crime and the invincibility of power; never did the people
feel more threatened, like them, by a legal violence exercised without moderation or
restraint. The solidarity of a whole section of the population with those we would call
petty offenders – vagrants, false beggars, the indigent poor, pickpockets, receivers and
dealers in stolen goods – was constantly expressed: resistance to police searches, the
pursuit of informers, attacks on the watch or inspectors provide abundant evidence
of this (cf. Richet, 118-119).

It was, in any case, dangerous, in that it provided a support for a confrontation
between the violence of the king and the violence of the people.
Thus, excessive, outrageous, terrorising demonstrations of power, whilst in part staged to dispirit and breed compliance, had the capacity to produce civil unrest and rebellious, politicised, radical, revolutionary subjects. There developed, “on the part of state power, a political fear of the effects of these ambiguous rituals” (Foucault, 1977, p. 65). The threat of mass revolt and a sustained reformist protest movement set against public executions eventually saw the emergence of a new, private, hidden mode of punishment. To what extent, though, that the reformers’ ‘humanist’ spirit could be said to have driven punishment into private is debatable. Rather, it is the case that the motives of the ‘humanist’ reformers was rather less ‘pure’ than would be assumed. In any case, it became abundantly clear that seeing the state in its ugly, brutal, excessive seat of authority served not to yield compliant, disciplined subjects, but unruly, rebellious and threatened ones who thought of themselves as dominated.

3.3.3. OPACITY AND SECRECY, AN ANTITHESIS TO TRANSPARENCY

If we regard the ‘spectacle of the scaffold’ as a kind of ‘hyper-visibility’, then the ‘birth of the prison’ is its antithesis: the migration of punishment of the individual from the ultra-transparent theatre of the public spectacle, a space *purposefully designed* to be *visible*, to the isolation and separation of the prison, a space *purposefully designed* to be *opaque*. Where the state once engaged in theatrical, spectacular flourishes of excessive power it then retreated, literally ‘behind closed doors’, to the material opacity of prison. In effect, there was a great closing of the state with regard to punishment – what was once physically elevated, as something that demanded to be seen, was now to be concealed and withheld from sight. And where Foucault proceeds to analyse the effects of this privatisation of the formerly public ritual of punishment on *the condemned*, how in prison their punishment is now directed at the soul, here I would like to focus on the effects that this shift had on

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24 On this, the following gives a sense of the playful, mischievous spirit of the audience: “If the crowd gathered round the scaffold, it was not simply to witness the sufferings of the condemned man or to excite the anger of the executioner: it was also to hear an individual who had nothing more to lose curse the judges, the laws, the government and religion” (Foucault, 1977, p. 60).

25 Of course, there was also a change in the nature of the punishment itself – it was not the same wicked torture administered in private. This is not to deny the brutality of early and contemporary modes of imprisonment, but it is to recognise that the exercise of power was to be directed no longer primarily at the body of the criminal, but also at their soul.

26 The scaffold, as today on buildings under construction, reached up to a great height; the intent being, of course, to display the fate of the criminal to as many as possible. Foucault (1977, p. 58) notes that “The first time the guillotine was used the *Chronique de Paris* reported that people complained that they could not see anything and chanted, ‘Give us back our gallows’ (Lawrence, 71ff).”
those who were formerly the spectators of punishment. How did this affect the way that they regarded the power of the state, the way that they constituted and thought of themselves in relation to power? What changed when this dramatic, subjectivising theatre of punishment was no longer staged?

The closing of the state, moving into private that which was expressly public, serves to mystify the workings of the state. Whilst the horror of torturous executions at the site of the scaffold was all too real, it was also, in many ways, a complete and whole experience. Indeed, though the scaffold said, ‘This is what you’ll get if you mess with us’, it also said, ‘This is all we can do to you’. Of course, as Foucault’s work makes clear, the terror that could be inflicted on the body of the individual could be utterly revolting in its barbarity. And yet, for the spectator, this was a stunningly complete account of state power. Again, in the treatment of ‘the criminal’, there could be no suggestion that anything was hidden. Though it is not a central component of his thesis, Foucault (1977, p. 50, emphasis added) does pass comment on this, nothing that,

A body effaced, reduced to dust and thrown to the winds, a body destroyed piece by piece by the infinite power of the sovereign constituted not only the ideal, but the real limit of punishment.

Paradoxically, then, the transparency or total visibility of the power of the state served to give it form, to reify it as a material force, a terrifying and powerful force, but a limited, worldly force nonetheless. When the threat of the powerful is replaced by a demonstration of its authority, however painful this demonstration may be in physical terms, it destroys the symbolic authority of power, the component of power that rests on the fantasy of all possible horrors. In Žižek’s (1997, p. 201) terms, the potency of “the Big Other”, in this instance, the State, loses its “spectral quality”.

In effect, what the ‘hyper-visibility’ of the public spectacle achieved was a total transparency that left the spectator in full awareness of the power of the state. But, as we have seen, this ‘hyper-visibility’ was also reifying: it deactivated the symbolic, spectral, mysterious aspect of power. And thus, with his account of the ‘birth of the prison’, Foucault draws our attention to the revival of this aspect of power. That is, in migrating the activity of punishment behind closed doors, the mystery of power was reactivated. Of course, the power of mystery is not confined to the sphere of punishment alone, but also
relates to the mystery of ‘what goes on’ behind the doors and walls of iconic state structures – the likes of The Kremlin, Whitehall, and The Pentagon. A brief literary diversion here will help to further explain what is meant by this.

In *The Castle* (1926), Franz Kafka tells the story of a Land Surveyor who grapples with the authorities in a village where power is seated in ‘the castle’. The tale is one of frustration, contradiction, struggle, but above all, *mystery*. Indeed, mystery is the key figure in this novel. Neither the castle, nor the village, are placed in this world, which gives the text an ethereal, dream-like nature. The castle exerts great power over ‘K.’, the Land Surveyor, and all those in the village, and yet at no point does Kafka permit us to peek behind the castle walls, to walk its corridors or to enter its bureaus. Instead, K., and a series of accomplices, friends, lovers, officials and foes, are enchanted by the aura of the unknown that encircles the castle and its infuriatingly complex, absurdly bureaucratic workings. In fact, we seldom see the castle in the novel – Kafka always describes it as blurred, fading, distant, faint, shrouded in mist and darkness. The frustration this engenders in the reader is mirrored in the frustration of K., who is waylaid from an initial focused determination to enter the castle as he becomes embroiled in twisting, complicated disputes and relationships.

In mystifying the castle, Kafka plays upon the power of the unseen, and the unknown, to animate our imaginations. In the same way, when punishment is no longer theatrical and spectacular, when the hyper-visibility of the spectacle of the scaffold is traded for the austere walls of the prison, the migration of punishment into the private sphere collapsed the known force of the state – reified in and transposed onto the body of the condemned – into an unknown, unimaginable one. The spectator, who was once filled with the knowledge borne of directly lived, visceral experience, and may in the past have known, ‘*That is what they can do to me*, now must ask, ‘*What will they do to me in there?’:* The leering face of the dominant, materialised in the theatre of public execution and torture, retreats behind a brick veil. The once known becomes unknown and in that move it harvests *mythic* fear which, unlike fear of worldly, material forces, is not bounded by

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27 One of Kafka’s other great texts, *Amerika* (1938), tells the story of ‘Karl’, a young man sent to America by his parents after he is accused of scandal with the family’s maid. Kafka, never having visited America, constructs his version of America in the novel entirely from his understanding taken from newspaper clippings, books, images, stories and so on. The result is a mesmerising, surreal reality.
empirical, material constraints (Adorno & Horkheimer, 1969, p. 16). The brutal subjectivising experience is replaced with a spectral, mysterious one.

If in the mystery of the unseen the state could exercise authority through threat and the power of fantasy, why should it trouble itself with dramatic, spectacular demonstrations of its power, like those of the scaffold, when these serve only to reify and render transparent structures of class power? Why should the state engage in theatrical punishment when such a ritual yields social upheaval and incites revenge and revolt on the part of the many? Such lessons about the material appearance of domination have, in liberal democracies and in other state formations, been learned. That is, overt and excessive displays of dominance constitute not frightened, subservient subjects, but instead unruly and rebellious ones, subjects aware of the terms and extent of their domination and who can organise and revolt in response. So how should we regard claims that the state has today been ‘opened up’, made ‘transparent’? Why should states profess such enthusiasm for this ‘opening up’? Why, indeed, should the state be concerned with ‘throwing open its doors’? What interest would the state have in informing its citizens about its activities?

3.3.4. Represented, or visual, digital transparency

Having considered the dynamic of state visibility in history and the effects of both ‘hyper-visibility’ and opacity, we must now reflect on the contemporary emergence of the ‘transparent’ or ‘open’ state. And, having begun by positing the visibility of the state as an interested act – that is, how the state chooses to appear is a function of the interest of the state in projecting a particular view of itself to its citizens – we must also begin to question the extent to which it is in the interest of the state to make itself transparent to the citizen. To begin this task, I want to consider Žižek’s reflection on the radical and emancipatory spirit of the Enlightenment and how, paradoxically,

not only does freedom of thought not undermine actual social servitude, it positively sustains it. The old motto ‘Don’t think, obey!’ to which Kant reacts is counterproductive: it effectively breeds rebellion; the only way to secure social servitude is through freedom of thought.

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28 Horror films, specifically those that eschew crass gore and brutal violence as horror, operate using this principle, the effects of which are stunningly immersive, even when we know we are watching a film.
By following a similar logic to that developed by Žižek, we can here propose that if mystery was an antidote to the unruly subjects produced by directly visible brutality of the state, then ‘openness’ is an antidote to curious subjects, who desire to know more about the terms of their domination. If in history we have seen the bright flashes of the violent, sovereign state (the spectacle of the scaffold, public hangings, lavish, extravagant military parades) and the closed, mysterious state (the faceless, impenetrable bureaucratic fortresses of The Kremlin, The Pentagon, and so on), we now see a state that declares itself open, a state that has ‘thrown open its doors’ and professes to have made the inner workings of its vast machinery visible to its citizens. This ‘open state’ is presented under a banner that is adorned with the label of ‘open government’. In this section, I reflect on the idea of open government, outlining the development of this idea into a zeitgeist, positioning it in recent historical context, and finishing by considering the implications of its visual, digital form.

But before proceeding to discuss open government, an important conceptual and terminological issue must be clarified, which is the distinction between ‘the state’ and ‘government’. Are these mere synonyms for each other? If not, what distinguishes them? The Marxist and Foucauldian research traditions are here almost perfect reflections of one another: Marxists writing on the state, the Foucauldians writing on government, but not the other way around. To add further complexity, Foucault refers to a “governmentalization of the state” (Lemke, 2002, p. 58). A reflection on the distinction between the state and government could itself be the subject of an extensive isolated reflection, but here I want to be brief, though as precise as possible, in advancing my own distinction, which will be unavoidably partial, geographically and historically contextualised in reference to the UK and necessarily political, inasmuch as this is an issue that elicits a broad variety of theorisations (see Robinson, 2013).

Reiterating my Bourdieusian theory of the state, as set out earlier in this text (see section 3.2.1), I treat the state as a human community that claims the monopoly of the legitimate use of physical and symbolic violence in a specific territory. I treat the state as a collection of fields, as a collection of institutional apparatuses and functions. I treat government as a temporal, party-political formation composed of a cabinet of parliamentary representatives elected by a demos, headed by a Prime Minister. The government
exercises the prerogative authority of the state, which remains (symbolically) situated in the crown, whilst it retains a majority of support from the demos, as tested by periodic electoral ballot. I regard government as a specific historical mode of administering the authority of the state. In this sense, I consider the state and government as intertwined, rather than as discrete entities. For instance, in the UK, in a ceremonial process rich in symbolic and historic content, it remains the case that the sitting monarch – who formally, though wholly symbolically, remains the head of the British state – issues an invitation for the Prime Minister elect to form a government. Once formed, the Prime Minister assumes the role of the head of government, a government to whom the powers of the state formerly concentrated in the house or personage of the monarch are granted (Bourdieu, 2004). Thus, I restate my position on government in terms that resonate with my Bourdieusian formulation on the state; I see government as

the human community that claims the legitimate monopoly over the administration of the apparatuses and functions of the state.

Now, to the question of ‘open government’ – what is this? To begin in simple, practical terms, open government relates to providing individual citizens with unprecedented access to previously unpublished government data. Mass online, (exclusively) digital publication of government data, or ‘datasets’, containing financial and non-financial information, is complemented by a range of ‘data-hubs’, ‘portals’ and ‘dashboards’ that provide an overview of the performance of government services as monitored in an array of audit and performance rankings, ratings, statistics and classificatory systems that rely on the representative capacities of accounting technologies.

Setting aside for now the question of how ‘useful’ (an important side-note here is to ask, ‘Useful to whom?, and ‘Useful for what?’) the kind of information presented in open government is, it must be acknowledged that access to and the publishing of state materials is certainly not, in and of itself, a new phenomenon. What is new, however, is the zeitgeist of open government. It represents a significant historical development that the state itself is volunteering to “throw open its doors” (The Coalition: our programme for government, 2010, p. 20), not begrudgingly releasing heavily redacted documents after receiving ‘Freedom of Information’ (FOI) requests or reluctantly permitting the publication of sensitive materials under the “30-year rule” (Dunton, 2013). Indeed, it is frequently
repeated in all announcements, articles and documents relating to open government and government transparency that transparency will be a ‘good’ thing for both the state and its citizens. Transparency is spoken of not as a pesky, troublesome, cumbersome requirement that is imposed on the state, but instead as a productive, generative, democratic force to be “unleashed” by the state (Open Data White Paper: Unleashing the Potential, 2012). And when “unleashed” the array of promises assembled in the name of transparency is staggering. Transparency, we are assured, will deliver a state that is more democratic, more accountable, achieves ‘better outcomes’, is more productive, empowers its citizens to participate in government, and spurs innovation and economic growth (Cameron, 2010a; Government Transformation Strategy: better use of data, 2017). What is this if not a drastic resetting of the relation, in rhetoric at the very least, between information, citizen and state?

Again, that the British state should itself volunteer to openness and transparency, and that it should do so whilst hailing the benefits of a strengthened democracy and an informed and empowered citizenry is a peculiar break with the historical perception and maintaining of the state as a clandestine, closed institution. That said, such has been the frenzy around transparency in transnational governance, the idea of states ‘volunteering’ to be transparent is now somewhat unrealistic. However, as one of the ‘first-movers’ in the space of governmental transparency and open government it is not unreasonable to refer to the UK as ‘volunteering’ to a series of commitments to greater transparency. In recent years, where the open government idea has developed into a global movement with an organisational core, ‘The Open Government Partnership’29, presiding over the brand of ‘Open Government’ (Kornberger, Meyer, Brandtner, & Höllerer, 2017), it is arguable that states who are not part of this ‘institutional norm’ are now pressured to do so by the weight of social and political expectation. This (necessary) ‘voluntary’ commitment could be framed, then, through a lens of “coercive isomorphism” (DiMaggio & Powell, 1983). Or, as put by Mehrpouya and Salles-Djelic (2014, p. 28):

The swift adoption of FOI acts by countries that, in practice, remain highly non-transparent is consistent with the findings of Hafner-Burton et al.: nations with the worst human rights records are more likely to adopt the UN Human Rights charter in

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29 See: https://www.opengovpartnership.org/.
order to improve their legitimacy within the international community (Hafner-Burton, Tsutsui, & Meyer, 2008).

Still, the extent to which transparency, the central core of open government, has become an incontrovertible, “transnational norm” in governance, demands our utmost attention. The question of government transparency must be submitted to rigorous and sincere critique, especially insofar as a great deal of what is paraded as ‘transparency’ is constituted by an ensemble of accounting technologies.

A note by way of clarification is needed here. I am concerned with transparency as it relates to the idea, spirit or zeitgeist of open government, not with Open Government as an organisation (in the form of the ‘Open Government Partnership’). In other words, I distinguish between study of ‘open government’ (as a spirit, a zeitgeist) and ‘Open Government’ (as an organisation). I position my study of transparency within the ascendancy of this zeitgeist in democratic governing.

Of course, to speak of a zeitgeist is to engage in a mode of study in which the movements of history are appreciated and analysed. I believe the question of why phenomena emerge in time is inseparable from the movements of history. In other words, I do not wish to present open government as an ahistorical phenomenon that mysteriously materialises independent of immanent social, political and economic conditions. As such, I place open government, this phenomenon of the self-declaring ‘open and transparent state’, in its immediate historical context. However, I do not set out here to offer a far-reaching ‘genealogy’ on the emergence of open government; this is beyond the scope of this chapter, and indeed of the thesis as a whole.

Specifically in the UK, the phenomenon of open government could at first be considered in respect to the Members of Parliament (MP) expenses scandal, which emerged in 2009, a year prior to the public announcement of open government (Ruppert, 2015). Chronic abuse of the parliamentary expenses system – which saw MPs extract millions of pounds of taxpayers money through spurious and lavish expense claims (see Van Heerde-Hudson, 2014) – further undermined feeble public trust in individual politicians and the British political system. Also contributing to a swell in public mistrust of the political class was the invasion of and subsequent occupation of Iraq, presided over by then Prime Minister Tony Blair. British involvement in the Iraq war would later be attributed to flawed,
overstated and misleading ‘intelligence’ documents relating to the existence of weapons of mass destruction in Iraq (Strong, 2017).

Clearly, though, the open government phenomenon is not solely and wholly reducible to the public and media clamour around a series of specific local or national scandals – the global, international nature of open government attests to this (see G8 Open Data Charter, 2013). As Arnold (2009a, 2009b) and Mehrpouya and Salles-Djelic (2019) both point out, the global financial crisis of 2008 reinforced calls for transparency, with transparency being held up as a “panacea” capable of ‘solving’ the problems of the global financial system (cf. Roberts, 2009, esp. p. 957). “Why do we cling”, muses Arnold (2009a, p. 807), “to the notion that improved transparency, rather than a reconfiguration of political and economic power, is a solution to the crisis?”

Beyond efforts to restore trust in the state, a recently scandalised political class and in global financial markets, the open government project to promote transparency is also closely aligned with the utopian neoliberal project of reshaping of the citizen in the image of the capitalist firm (Wacquant, 2012). The idea that citizens, as ‘customers’, would be able to monitor the performance of the state and provide ‘feedback’ on that performance is a prominent feature in manifestos laying out strategies and models of neoliberal government (see Osborne & Gaebler, 1992; Osborne & Plastrik, 1997). Indeed, in the UK, structural reforms to government brought about in the late 1980s by then Prime Minister, Margaret Thatcher, leant on performance metrics as instruments of accountability, so that citizens might ‘hold government to account’ by monitoring reported performance (Cooper, Tweedie, Baker, & Andrew, 2019). Just as the theory of strong-form market efficiency relies on a notion of unimpeded access to information for all, so too open government is built on a foundation that asserts democracy will work more efficiently if citizens are able to make decisions on the basis of easily accessible information (Mehrpouya & Salles-Djelic, 2014). In this sense, open government is a typically neoliberal agenda, applying market structures and logics to a non-market arena (Brown, 2015).

Public access to data on the ‘performance’ of state institutions is, then, not new as such. From Thatcher onward, the British state has taken to publishing performance data to allow its ‘customers’ to make ‘informed choices’. Thatcher’s successor, John Major, launched the ‘Citizen’s Charter’ (The Citizen’s Charter: Raising the Standard, 1991), an
initiative designed to reinforce the Thatcher legacy of privatising and contracting-out and firmly impressing the new concept of citizens as consumers. Elected in 1997, Tony Blair, head of the (New) Labour government, pressed on with the neoliberalization of the state, continuing and extending many of the programmes animated by Thatcher and Major (see Modernising Government, 1999). However, open government goes well beyond the ‘openness’ of its close historical predecessors in terms of the form of access to materials on the state and the performance of government. This is made possible through its constitution in visual and digital form as ‘dashboards’, ‘data-portals’ and ‘data-hubs’. The imagery evoked in these terms is itself curious: a sense of central access is conferred by the notion of the ‘hub’; a phantasmic access to another world by the ‘portal’; and a spirit of control and piloting of a machine by the ‘dashboard’.

An address to the first of these qualities, the visual, is not new to contemporary transparency per se, insofar as past initiatives that could be said to be bracketed under the rubric of transparency also rely exclusively on visual form in communication. Past ‘transparency’ initiatives in the British state, like those of the Thatcher, Major and Blair administrations, all of which endorsed the idea that citizens should be able to monitor the activities of government, rely on visual mediums of communication (printed forms of reporting). This may seem a somewhat trivial point, but it is absolutely significant inasmuch as it implies that the nature of social relations between the state and citizens can be rendered transparent solely through an appeal to sight, absent an attempt to address the other faculties of the sensory system (sense of touch, taste, smell, and sound).

To a large degree, the idea that transparency, as a visual concept, should be enacted in a visual lexicon of representation is logical. Yet, the relations between a state and a citizen, and between classes, which are complex and multi-faceted, are plainly not solely enacted in visual terms. Above all, these are experienced corporeally, insofar as they contribute to the constitution of the minutiae of the reality of our everyday existence (e.g. Bourdieu, 1984; Žižek, 1989). As such, to render the activities of a state transparent would, if this is indeed possible, require an appeal to a notion of experience and perception that is far broader than that of mere appearances.

Now, to the question of the digital form of contemporary transparency, a feature that does distinguish open government from its predecessors. Past ‘transparency’ initiatives operated through a traditional mode of publishing, following a process resembling that
familiar to us from traditional financial reporting practices in accounting, that is: records are maintained over the course of a specific time period, at the end of the period those records are compiled into a standardised pro-forma, that report is subsequently audited and finally is published, either in print or in digital form, but in either case formatted as a linear document, presenting information in an ordered, chronological sequence (flowing from first to last page in a sequential fashion). Users of such information could subsequently analyse and scrutinise a document that referred to things ‘past’, things that have ‘happened’. In this sense, information made available to the public was presented as historical and fixed, being presented at the end of a period in time (a month, a quarter, a year).

Whilst open government continues to provide citizens with access to traditional modes of reporting, akin to annual financial or corporate social responsibility reports, I want to draw attention to the exclusively digital, virtual sphere of open government and to how this changes the nature of our understanding and perception. The shift from the material constraints associated with the printed, or even ‘static’ digital forms (i.e. a scan or any document that is un-editable), means that transparency constituted in the digital sphere can be constituted in ways that simply cannot be reproduced ‘on paper’ without compromising the functionality of the original form. In open government, transparency is wholly mediated by a computer (screen) (Meijer, 2009). This is to say, the transparency of open government addresses citizens in a new category of perception, where ‘data’ can be presented as ‘live’, ‘dynamic’, ‘interactive’, ‘real-time’, ‘searchable’, and so on. ‘Data-hubs’, ‘dashboards’, ‘data portals’, all of these rely on the sphere of the digital for their operation. If one prints a ‘data-hub’, its links to other parts of the network are neutered; if one prints a ‘dashboard’, its capacity to update and incorporate ‘real-time’ updates collapses; if one prints a ‘data portal’, its functionality is forfeited. The point here is that the “digital break”, as Žižek (1997, p. 195) explains, consists in the perpetual suspension of finality:

As any academic knows, the problem with writing on the computer is that it potentially suspends the difference between ‘mere drafts’ and the ‘final version’: there is no longer a ‘final version’ or a ‘definitive text’, since at every stage the text can be further worked on ad infinitum – every version has the status of something ‘virtual’ (conditional, provisional)…
Put differently, in the virtual sphere, the capacity for edits and changes means that there is no ‘historical’ quality to transparency in the sense that would be felt with a ‘traditional’ form of reporting where accounts are stated in *definitive, temporal* terms, ‘accounts as at’, ‘accounts for the year ended’, and so on. The significance of this should not be understated, for it makes possible a range of changes in the qualities of the material that is presented to the user, and by extension to the way in which that material is then perceived and understood by that user. Changes in the nature of perception, argues Walter Benjamin in *The Work of Art in the Age of Mechanical Reproduction* (2007) are intimately connected with social transformations and the movements of history:

> During long periods of history, the mode of human sense perception changes with humanity’s entire mode of existence.

(Benjamin, 2007, p. 222)

For Benjamin, “changes of perception” were interwoven in “social transformations”, and thus he was keenly aware of the impact of technologies on production in the sphere of the economy, but also in the realm of the arts and culture. In particular, Benjamin’s remarks on photography, film and art are of concern to us here:

> Earlier much futile thought had been devoted to the question of whether photography is an art. The primary question – whether the very invention of photography had not transformed the entire nature of art – was not raised. Soon the film theoreticians asked the same ill-considered question with regard to the film. But the difficulties which photography caused traditional aesthetics were mere child’s play as compared to those raised by the film.

(Benjamin, 2007, p. 227)

Modifying slightly Benjamin’s formulation, we might say today that the difficulties posed by the film are “mere child’s play” in comparison to those raised by the digital – after all, a film is a technological development of the photograph. So it is with the move of transparency from paper-based documents, or at the very least ‘static’ digital reproductions or scanned copies of paper-based documents, to an immaterial, always open, virtual existence in ‘cyberspace’. Could it be that in a move to the always provisional, never final sphere of the virtual that – perversely – a digital form of transparency, like a ‘dashboard’, could be said to have an aura (in Benjamin’s sense) that is lost once it is
translated out in a material form? We must interrogate what has changed in the presentation of transparency in a virtual form. Žižek argues that in this process of transition to new technologies, we are able to perceive, in that fleeting moment of overlap in technological development, what is lost and what is gained in that act of development:

One should adopt towards cyberspace a ‘conservative’ attitude, like that of Chaplin vis-à-vis sound in cinema: Chaplin was far more than usually aware of the traumatic impact of the voice as a foreign intruder on our perception of cinema. In the same way, today’s process of transition allows us to perceive what we are losing and what we are gaining – this perception will become impossible the moment we fully embrace, and feel fully at home in, the new technologies.

(Žižek, 1997, p. 166)

Therefore, in the study of transparency, and specifically in the study of the computer-mediated, visual, digital transparency of open government, the question must be, what is lost and what is gained in relation to more ‘traditional’ forms of directly lived transparency?

In this spirit, I first propose that with the advent of digital technologies of representation of transparency – in which transparency is presented in an ever-expanding array of dazzling, dynamic colourful forms that appear to render stale and outmoded the austere simplicity of a black-and-white report – we are gaining the capacity to access and interact with vast stores of data in a way that would have been simply impossible in a non-digital age. With the advent of digital transparency, we are gaining the capacity to see more data, which we have come to equate with the belief that we are seeing the world more clearly. We are gaining the capacity to access information at great speed, unencumbered by material constraints of time and space. We are gaining a means of representing information that makes it more visually attractive, more enticing to the eye.

But what are we losing? With the emergence of digital transparency we are losing a material connection with the world beyond the immediate environment in which we look at a screen. We are losing directly lived experience, increasingly seeing a representation of a reality that we do not have access to. Specifically in relation to the state, we are losing a sense of our position as subjects. Represented, visual, digital transparency breaks the link between the visibility of domination and its material site. Rather than seeing the material effect of domination connected to the dominant as the brutality meted out by the state
onto the body of the condemned, in contemporary practices of transparency we see only a representation of the state, *without the domination*. That is, our domination by the state, and the practice of the state dominating others made visible to us in transparency, is experienced in an immaterial way, as a relation between myself and an image. In this respect, in digital, visual ‘transparency’, both the dominant (the state) and the dominated (the subject) are absent. And seeing a representation in which both the dominant and the dominated are absent makes it exceptionally hard, if not impossible, to conceive of that representation as a representation of domination.

If in contemporary practices of transparency we lose a sense of our own domination, or have this sense dulled to a greater degree than before, we also lose a sense of mystery. Indeed, transparency – if realised in its purest form – promises the end of mystery and the unknown. In this respect, transparency is bound up with Enlightenment notions of sight and the emancipation that would spring from a total sight. Transparency, as the antithesis of mystery and opacity, promises to provide total sight and in so doing promises to be a liberating force. In ‘opening up’ and declaring itself ‘transparent’, the state acts to say, ‘You can see everything now’. But this statement should not appear alone, it must be adjoined with its implicit (and sinister) accompaniment, ‘You can see everything now, *so there is no need to look for anything else*’.

I will now bring this section to a close by making the claim that the transparency of the state we see is an ideological object, and that it is so in a double sense. First, I consider transparency as an ideological object insofar as the promise of transparency is to end ideology, that is, to end misrepresentation, illusion, obfuscation, and deception – to show things as they are. But is not a promise of the end of ideology itself the height of ideology? As Žižek (1989, p. xxiv) would say, joining Althusser (2005), is promising the end of ideology not an ideological move *par excellence*? Second, I propose that in their glossy, polished interactive appearance, contemporary practices of transparency elevate the category of form above that of content. In other words, in contemporary, digital, visual transparency it is not the substance of what is presented that is the important aspect of it, but it is the fact that is there and that it looks glossy, organised, professional and under control. Once more I invoke Žižek (1997, p. 192), where he contends that “the primacy of form over content, is ideology at its purest.”
But is it wise to invoke a theoretical framing of transparency as ideology? Is the study of ideology not at best, unfashionable, at worst, hopelessly outdated? Has the time for the study of ideology come and gone? Is it not the case that we now live in a ‘post-ideological’ society? In the next chapter, I set out and develop my case for the theorisation of transparency as ideology and spectacle.
4. THEORISING TRANSPARENCY AS IDEOLOGY AND SPECTACLE

In her reflection on the role of accounting in the global financial crisis and the challenge faced by accounting research in its aftermath, Arnold (2009a, p. 807) urges a “rethinking” of transparency, arguing that “research is needed to examine the ideological roots of the notion of ‘transparency’”. In their recent work, Mehrpouya and Salles-Djelic (2019, p. 12) respond directly to Arnold, explicitly articulating their work in reference to her call for research. It is perhaps surprising, therefore, that Mehrpouya and Salles-Djelic proceed to construct a genealogy of transparency, theorising transparency by drawing on the work of Foucault and of the wider literature in governmentality studies. Though Mehrpouya and Salles-Djelic produce a rich, historical account of the mutation and evolution of transparency in transnational governance, without mobilising a rich theory of ideology they cannot confront directly the basis of transparency in ideology. If in accounting we wish to understand the relation between transparency and ideology, then we necessarily require a theory of ideology with which to do this. However, to take up study of ideology today is a significant intellectual and theoretical challenge.

Whilst the study of ideology is by no means new to accounting, it is – as with the broader Marxist theoretical corpus of which it is a part – most certainly ‘out of fashion’ in accounting research (Catchpowle & Cooper, 1999), if indeed it could have ever been considered ‘in fashion’ (Cooper, 1997). In part, this derives from a preference for adopting theoretical perspectives that might be labelled ‘postmodern’ or ‘poststructuralist’ (Neimark, 1990), perspectives which dismiss theories of ideology on epistemological grounds. In addition, the notion of ideology also suffers from a chequered intellectual and conceptual identity, such that studies of ideology are repeatedly (and erroneously) written off merely as equivalents to conspiracy theorising.

I argue that in thoughtlessly dispensing of the notion of ideology – whether it be on political, moral, ontological, epistemological, methodological or philosophical grounds – we jettison a finely tuned theoretical instrument that is precisely suited to the study of transparency in specific, and accounting in general. Especially with regards to transparency – which is, let us not forget, a profound claim to present things ‘as they are’, undistorted, without illusion – there is perhaps no concept more theoretically suited to its study than that of ideology. To be sure, this is not to suggest the adoption of a ‘classic’ theorisation of ideology lifted
straight from the pages of Capital or The German Ideology. Indeed, as I go on to discuss in the sections that follow, the notion of ideology has been subjected to an array of conceptual criticisms, restatements and major theoretical modifications.

It is in two examples of the restatement and modification of the concept of ideology that I root the twin theoretical foundations of this thesis. First, I draw from the scholarship of Slavoj Žižek to propose an understanding of transparency as an ideological object, where by ideology I mean not an illusion that mystifies reality ‘as it really is’ and brings about a state of ‘false consciousness’, but a structuring fantasy erected in support of our reality, a framework that moulds our subjectivity and experience of reality. Second, I draw on the work of Guy Debord to theorise transparency as a specific analytical form of ideology: as spectacle. In the remainder of this chapter I set out my readings of ideology (4.1) and spectacle (4.2).

4.1. THEORISING IDEOLOGY

4.1.1. MISREPRESENTATION, MYSTIFICATION AND A WORLD UPSIDE-DOWN

If we are to say that a ‘classic’ reading of ideology is today outmoded, and that to ‘properly’ study ideology today we need a contemporary reading of it, it is first important that we know from where we depart. Thus, we must proceed by asking: what is a ‘classic’ reading of ideology? Here, I develop a brief outline of what we might mean when we say ‘ideology’ in reference to what is perhaps the foundational text in the elucidation of the theory of ideology: The German Ideology.

It is in The German Ideology that we find the famous allusion to the effect of ideology as being akin to that of a camera obscura:

> If in all ideology men and their circumstances appear upside-down as in a camera obscura, this phenomenon arises just as much from their historical life-process as the inversion of objects on the retina does from their physical life-process.

(Marx & Engels, 1970, p. 47)

What we have here is a historical-materialist reading of ideology as misrepresentation. Ideology, in this reading, is the naturalising of what is unnatural by the dominant class. Ideology obscures the arbitrary, contingent basis of class divisions and antagonisms and
(mis)presents these as ‘the way things are’, not as the historically conditioned outcome of an iniquitous and exploitative relation between capital and labour in the realm of production. In The German Ideology, Marx and Engels argue that it is the dominant classes that produce ideology, and that they do so in order to maintain their rule, distorting reality by representing their own particular, sectional interests as universal, general ones (Giddens, 1983, p. 19):

**Ruling Class and Ruling Ideas**

The ideas of the ruling class are in every epoch the ruling ideas, i.e. the class which is the ruling material force of society, is at the same time its ruling intellectual force. The class which has the means of material production at its disposal, has control at the same time over the means of mental production, so that thereby, generally speaking, the ideas of those who lack the means of mental production are subject to it. The ruling ideas are nothing more than the ideal expression of the dominant material relationships, the dominant material relationships grasped as ideas; hence of the relationships which make the one class the ruling one, therefore, the ideas of its dominance.

(Marx & Engels, 1970, p. 64)

In this distortion of reality, our experience of reality is ‘false’. That is, we are in a state of ‘false consciousness’, wherein we see an inverted picture of social reality that we treat as truth. To demystify history is to turn this picture the ‘right way up’. Thus, in the classic reading, ideology acts as a veil, a mask, an illusion or a distortion: ideology misrepresents the reality of ruling class domination and obscures the terms of this misrepresentation.

Viewed as such, it is the task of the ideology critic to reveal or unmask the misrepresentations that conceal the arbitrary grounds on which the many are dominated by the few through the capitalist mode of reproduction, supported by the interconnected forces of state, law and religion (Marx & Engels, 1848). In other words, it is the task of the ideology critic to penetrate the mystifications that induce ‘false consciousness’, to awaken the masses of dominated and exploited people as to the arbitrary conditions of their subservience and to urge them into struggle against it and towards its overthrow and their liberation from its fetters (see Lenin, 1932; Trotsky, 2008).

**4.1.2. IN THE REALMS OF FANTASY: IDEOLOGY AS STRUCTURING (SOCIAL) REALITY**

As indicated at the beginning of this section, to take up ideology as a theoretical lens today requires that one addresses and responds to the methodological critique raised against the
‘classic’ theorisation of ideology as set out in the preceding section. Put differently, if we continue to see ideology as a useful lens with which to interpret and understand the world, we must also develop that lens in response to critique of it.

Why, though, is the theorisation of ideology posed above – as an illusion concealing the true conditions of a reality of domination, exploitation and class rule – bracketed under the heading of ‘classic’? Why is it that this particular notion of ideology has been subject to critique, modification, restatement, or, in a great many cases, complete abandonment? To do full justice to such questions could be a subject constitutive of a thesis-in-itself, or perhaps even the work of an entire career. Nonetheless, here I approach these questions, considering the ‘classic’ reading of ideology in relation to its contemporary restatement and renewal by Slavoj Žižek. I develop a discussion of Žižek’s renewal of the concept of ideology as a force that structures (social) reality, rather than obscuring or misrepresenting it. I do so in four sections, addressing four categories of critical reproach for the ‘classic’ theory of ideology: the first, relating to the ‘static’ character of ideology; the second, to the epistemological position of the critic of ideology; the third, to the question of the production of ideology; and the fourth, to the political status of the subject of ideology.

(i) The Static Character of Ideology.

First, then, to the question of the ‘static’ character of ideology in its ‘classic’ statement. Conspicuously absent from my account of a ‘classic’ reading of ideology is a reference to Capital. Indeed, as Žižek (1989, p. 24) says, “The most elementary definition of ideology is probably the well-known phrase from Marx’s Capital: ‘Sie wissen das nicht, aber sie tun es’ – ‘they do not know it, but they are doing it’”. And yet, in Capital we seldom find any explicit reference to ideology (Giddens, 1983), this despite its holistic ‘identity’ (as a text) being a critique of bourgeois political economy as obscuring and securing the domination of the capitalist economic system – i.e. as a critique of ideology. As Žižek explains, drawing on the work of Étienne Balibar, things are a great deal more complicated in Capital than they are in relation to the elucidation of a conception of ideology as akin to the inverting, distorting effects of a camera obscura:

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30 I will return to deal with some of the themes discussed here in relation to the ‘status of the critic of ideology in relation to its study’ in section 5.2, ‘Ontological and epistemological reflections’.
In *The German Ideology*, the (omnipresent) notion of ideology is conceived as the chimera that supplements social production and reproduction – the conceptual opposition that serves as its background is the one between the ‘actual life-process’ and its distorted reflection in the heads of ideologues. Things get complicated, however, the moment Marx engages in the ‘critique of political economy’: what he encounters here in the guise of ‘commodity fetishism’ is no longer an ‘illusion’ that ‘reflects’ reality but an uncanny chimera at work in the very heart of the actual process of social production. (Žižek, 1994b, p. 30, emphasis added)

Let us consider what Marx has to say (in *Capital*) on this ‘uncanny chimera’ that is implicated in ‘the actual process of social production’:

A commodity is therefore a mysterious thing, simply because in it the social character of men’s labour appears to them as an objective character stamped upon the product of that labour; because the relation of the producers to the sum total of their own labour is presented to them as a social relation, existing not between themselves, but between the products of their labour. This is the reason why the products of labour become commodities, social things whose qualities are at the same time perceptible and imperceptible by the senses. In the same way the light from an object is perceived by us not as the subjective excitation of our optic nerve, but as the objective form of something outside the eye itself. But, in the act of seeing, there is at all events, an actual passage of light from one thing to another, from the external object to the eye. There is a physical relation between physical things. But it is different with commodities. There, the existence of the things *qua* commodities, and the value relation between the products of labour which stamps them as commodities, have absolutely no connection with their physical properties and with the material relations arising therefrom. There it is a definite social relation between men, that assumes, in their eyes, the fantastic form of a relation between things.

(Marx, 1867, p. 47)

The point to be highlighted here is that in the apparently simple relation between myself and a commodity – by ‘commodity’, I mean any good or service I might purchase in the economy – there lies more than meets the eye in objective, material reality. Somewhat differently to the *misrepresentation* invoked in the imagery of the camera obscura, though informed by that notion, in commodity fetishism there is an act of *misrecognition*. Marx argues that in the apparently simple relation to the commodity, which to the eye appears merely as a relation between myself and a ‘thing’, there is concealed a whole system of forces and relations of production that sustain and reproduce the capitalist mode of production, which exploits the *labour of the many* (the workers, or the proletariat) for the *profit of the few* (the owners of the means of production, or the bourgeoisie). And it is commodity fetishism, Marx argues, that disguises what are interpersonal social relations
(of domination) as mere relations between things. But, curiously, what Marx does not explicitly argue, is that this ‘active’ force causing misrecognition is ideology (although the notion of ideology is evidently at the core of Marx’s reading of class).

We could say, therefore, that in a ‘classic’ reading of ideology, we are left with two distinct conceptions of ideology. The first is from *The German Ideology*, which is explicit, in that it directly engages with the concept of ideology, but inadequate, inasmuch as it posits ideology in a static, epistemologically naïve mode. The second is from *Capital*, which is implicit, insofar as Marx does not call it a theory of ideology as such, but that is adequate, in that it is a theoretically sophisticated explanation of commodity fetishism as a structuring force of (social) reality. Thus, if ideology were merely static, a veil to be punctured, a mist to be cleared, the ideology critic might, as does a magician, utter a series of incantations and reveal the nature of the deception, unmask the imposter – abracadabra! But plainly it is not as simple as this, as Marx’s conception of the notion of commodity fetishism makes clear, though this remains tantalisingly uncoupled from a conception of ideology.

In *The Sublime Object of Ideology*, Žižek welds together the notion of commodity fetishism with a theory of ideology – read through a marriage of Lacan and Hegel – in order to posit ideology as structuring social reality, not merely reflecting it (Žižek, 1989, esp. pp. 1-56). In a sense, what Žižek accomplishes here is a reconstruction of the scattered pieces of a theory of ideology as an active, dynamic force that Marx did not articulate with one another, insofar as Marx (and Engels) did not develop a systematized ‘theory of ideology’ (Eagleton, 1994; Rosen, 1996). In other words, Žižek says explicitly what Marx only says implicitly in his pronouncements on commodity fetishism in *Capital*: that ideology structures (social) reality, rather than inverting or mystifying it (Žižek, 1989); that it is a “generative matrix” (Žižek, 1994b); that it is world-making, not a veil or mask concealing some ‘true’ state of ‘things as they are’ (Žižek, 1997). We might say, parodying Mackenzie (2008), that Žižek posits ideology as an engine, not a camera obscura.

This is probably the fundamental dimension of ‘ideology’: ideology is not simply a ‘false consciousness’, an illusory representation of reality, it is rather this reality itself which is already to be conceived as ‘ideological’ – ‘ideological’ is a social reality whose very existence implies the non-knowledge of its participants as to its essence – that is, the social effectivity, the very reproduction of which implies that the individuals ‘do not know what they are doing’. ‘Ideological’ is not the false consciousness of a (social) being but this being itself in so far as it is supported by ‘false consciousness’. 
Ideology is not a dreamlike illusion that we build to escape insupportable reality; in its basic dimension it is a fantasy – construction which serves as a support for our ‘reality’ itself: an ‘illusion’ which structures our effective, real social relations.

(Žižek, 1989, pp. 15-16, 45)

What does this mean? It means that ideology is implicated in the construction of who we are, how we think, how we speak, how we act and how we see the world. Not as simple as a ‘misrepresentation’ of that world ‘as it is’, ideology influences and shapes our subjectivities. Ideology is constitutive of relations of domination, not a ‘special effect’ or ‘false front’ that patches up the workings of domination. In other words, and drawing on Althusser’s notion of “interpellation” – which is critiqued and developed by Žižek in *The Metastases of Enjoyment* (1994a, pp. 54-85) – ideology ‘calls out’ to its subjects. There is not a ‘one-way’ relation between ‘unthinking subject’ and ‘static’ ideology, but a two-way mediation between a ‘thinking subject’ and ‘dynamic’ ideologies that reach out to us and shape our practices and our sense of self. This means that ideology is not a veil concealing a ‘true’ reality ‘as it is’, but that ideology structures our experience of reality. In this respect, there is no privileged access to reality without ideology; misrecognition of reality is “unavoidable”:

The point is not just that we must unmask the structural mechanism which is producing the effect of subject as ideological misrecognition, but that we must at the same time fully acknowledge this misrecognition as unavoidable – that is, we must accept a certain delusion as a condition of our historical activity.

(Žižek, 1989, p. xxv)

But what then becomes of the ideology critic? If we accept “misrecognition as unavoidable”, as Žižek suggests, then what is the function of a critique of ideology? What

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31 Though, this must not be equated with an existential relativist, nihilist perspective on reality: “When Lačan says that the last support of what we call ‘reality’ is a fantasy, this is definitely not to be understood in the sense of ‘life is just a dream’, ‘what we call reality is just an illusion’, and so forth.” (Žižek, 1989, p. 47).

32 Here Žižek’s position is broadly in line with that of Adorno. For Adorno (1997, p. 312), “ideology – false consciousness – is socially necessary” (where ‘false consciousness’ refers not to a ‘false’ consciousness of reality ‘as it is’, but of a reality I *know* contains my own domination, that I see through, but that I practice nonetheless). Also, see Adorno (1973, p. xxi).
can be accomplished by a critique of ideology if the prospect of vanquishing misrecognition has itself been vanquished?


We come then, to our second reflection in the contemporary reading of ideology, which concerns the epistemological position of the ideology critic. Let us begin by considering Žižek’s (1994b) remarks on the matter, written under the heading, ‘Critique of Ideology, today?’. He asks,

does not the critique of ideology involve a privileged place, somehow exempted from the turmoil of social life, which enables some subject-agent to perceive the very hidden mechanism that regulates social visibility and non-visibility? Is not the claim that we can accede to this place the most obvious case of ideology? Consequently, with reference to today’s state of epistemological reflection, is not the notion of ideology self-defeating? So why should we cling to a notion with such obviously outdated epistemological implications (the relationship of ‘representation’ between thought and reality, etc.)? Is not its utterly ambiguous and elusive character in itself a sufficient reason to abandon it?

(Žižek, 1994b, pp. 3-4)

What Žižek draws attention to here is the necessity of a rethinking of the critique of ideology in light of the restatement of ideology as a generative, structuring force, rather than as a veil or an illusion.

A ‘classic’ reading implies that there is a route of ‘escape’ from ideology and that the ideology critic might reveal the route of this escape by exposing ideology as misrepresentation and setting history ‘the right way up’ (Giddens, 1983). The broader implication here, for which the classic tradition in ideology is rightly reproached, is that the ideology critic must, in order to ‘see things as they are’, have privileged access to ‘transcend’ to a ‘non-ideological’ view of reality, that the ideology critic has come to know the ‘real’ state of things. Of course, the existence of such a ‘transcendent’ view of (social) reality, with its links to the notion of Absolute Truth, has been discredited and so with it a (naïve) critique of ideology founded on this notion. For how can the critic, the researcher, or the theorist lay claim to having unmasked an illusion to which they are also subject? Or to having transcended a mystified totality, a totality of which they are a part? Or to pronouncing from their newly found exalted position, ‘the way things really are’?
Indeed, is it not the case that – paradoxically – the thesis of an end of ideology, pronounced by the ideology critic, is in fact the ideological move *par excellence* (Žižek, 1989).

So how should the ideology critic approach their task today, if not by renouncing it, trading it for a ‘slick, hyper-real, postmodern’ perspective? Here, I want to briefly outline two essential repositioning moves for the critic in a contemporary study of ideology. The first, regarding the relation of ideology to truth; the second, relating to the position on ‘transcendence’.

Firstly, concerning truth. In the contemporary reading of ideology, the task of the critic of ideology ceases to be the penetration of a false mystification in search of the ‘true reality’ lying beyond it. In this respect, we must take a brave and radical step and accept that ideology *can be true*:

The theoretical lesson to be drawn from this is that the concept of ideology must be disengaged from the ‘representationalist’ problematic: *ideology has nothing to do with illusion*, with a mistaken, distorted representation of its social content. To put it succinctly: a political standpoint can be quite accurate (‘true’) as to its objective content, yet thoroughly ideological; and, vice versa, the idea that a political standpoint gives of its social content can prove totally wrong, yet there is absolutely nothing ‘ideological’ about it.

(Žižek, 1994b, p. 7)

But, if ideology can be *true* – a proposition that is the antithesis of the ideology of the camera obscura – what makes something ‘ideological’? Žižek continues,

An ideology is thus not necessarily ‘false’: as to its positive content, it can be ‘true’, quite accurate, since what really matters is not the asserted content as such but the way this content is related to the subjective position implied by its own process of enunciation. We are within ideological space proper the moment this content – ‘true’ or ‘false’ (if true, so much the better for the ideological effect) – is functional with regard to some relation of social domination (‘power’, ‘exploitation’) in an inherently non-transparent way: *the very logic of legitimizing the relation of domination must remain concealed if it is to be effective*. In other words, the starting point of the critique of ideology has to be full acknowledgement of the fact that it is easily possible to *lie in the guise of truth*.

(Žižek, 1994b, p. 8)

Therefore, the point is not to direct our attention and analysis at the ‘positive content’ of ideology, i.e. ‘what is says’, but to consider the relations and subject positions that are
sustained or produced by this content. For instance, to relate this assertion to accounting – is it not the case that a statement of financial position can be objectively, empirically true (in terms of the application of the rules for the production of accounting statements, measurement of assets, recognition of liabilities and so on) and yet remain thoroughly ideological insofar as it conceals the logic of exploitation and domination sustained by the capitalist economic system? Or, to use another example, proposed by Žižek, let us consider the question of the objectively and empirically false figure of the Jew propagated by the Nazis. Should we say, ‘This is false’ and leave it at that, or should we ask, ‘If this is false, why was this lie constructed?’

The proper answer to anti-Semitism is therefore not ‘Jews are really not like that’ but ‘the anti-Semitic idea of Jew has nothing to do with Jews; the ideological figure of a Jew is a way to stitch up the inconsistency of our own ideological system.’

(Žižek, 1989, p. 49)

A contemporary critic of ideology, therefore, must focus their analytical capacities on the function of the content of ideology, not the veracity of the content itself, if they are to understand the legitimations of domination that remain central to the character of ideology.

The second act of epistemological repositioning which the critic of ideology must today engage in concerns the ‘transcendent’ status of critique as implied in the classic tradition. What is the riposte to the justified denouncement of the possibility of ‘transcendence’? Rather than simply accepting the charge that a transcendent critique would be impossible whilst retaining the belief that it might be desirable, the critic of ideology must recognise the necessity of an immanent critique of ideology (Antonio, 1981). That is, if we are to understand ideology, we must remain at the level of ideology, recognising that there is no ‘naked reality’ or ‘reality as it really is’ without ideology:

In vain do we try to break out of the ideological dream by ‘opening our eyes and trying to see reality as it is’, by throwing away the ideological spectacles: as the subjects of such a post-ideological, objective, sober look, free of so-called ideological prejudices, as the subjects of a look which views the facts as they are, we remain throughout ‘the consciousness of our ideological dream’.

(Žižek, 1989, p. 48)
If in studying ideology we deal with varying representations of reality, the point, as earlier made, is not to reproach these for the degree to which they do or do not ‘faithfully represent’ (a phrase familiar to us in accounting) reality, but to learn from the way in which these representations each present a version of reality that structures it from a different perspective. To attempt to transcend ideology and present an objective, true version of events would be to ignore the key point that ideology need not be false in order to be effective, not to mention that such a ‘true version of events’ would itself constitute an ideologically infused object (as we see today in accounting in the form of ‘dialogic accounts’, objects that do not acknowledge their own ideological construction). Thus, the ideology critic need not (must not) claim to transcend ideology, to set history ‘the right way up’, nor to reveal ‘the way things really are’. Instead, their task must be to demonstrate that we do not live in a post-ideological world, that whilst ideology might not mask ‘the way things really are’, that it does mask a dominant interest, a certain logic of domination. There is, as such, a kind of tempering of what is to be achieved in critique of ideology, a reigning in of the claim made by the critic, who must no longer claim ‘this is how things really are’, but instead should aim to discern the message directed by ideology at the subject, to reconstruct the message, rather than puncturing illusions or throwing away veils. As Žižek explains, in reference to the film They Live (Carpenter, 1988), since ideology structures our reality, we need to construct ‘ideology glasses’ with which to see it:

> To see the true nature of things, we need the glasses: it is not that we have to take off ideological glasses in order to see reality directly as it is – we are ‘naturally’ in ideology, our natural sight is ideological.

(Žižek, 1997, p. xiii)

How might this work in practice? Žižek (1997, p. xiv) argues that, for example,

when you are shown a scene of starving children in Africa, and asked to do something to help them, the true message visible through the glasses would be something like ‘Don’t think, don’t politicize, forget about the true causes of their poverty, just act, contribute money, so that you will not have to think!’

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33 For more on this see the film Pervert’s Guide to Ideology (Žižek & Fiennes, 2012) and an interview, Slavoj Žižek: Down with Ideology! (Žižek, 2016).
The task is, therefore to work at understanding the way ideology calls out to its subjects, the way it interpellates them in the service of some other dominant interest. But the question must now be: from where does this ideology come? Is it exclusively produced ‘from above’, imposed by those ‘in power’, the dominant, to ‘trick’ or deceive those ‘below’? In other words, are those who are ‘deceived’ tricked by a knowing or unknowing deceiver? Or does ideology come ‘from below’? Do we misrecognise ideology spontaneously, as individual subjects?

(iii) The Production of Ideology.

We arrive now at our third task in the elaboration of a contemporary theory of ideology, concerning the production of ideology. To return to the figures of the camera obscura and commodity fetishism: in the former, the ruling class (the ‘ideologists’) knowingly paints a picture of reality to deceive the masses, to keep them in thrall to the capitalist, exploitative social order; in the latter, the masses organically, spontaneously, misperceive the nature of social reality without explicit intervention ‘from above’ (Eagleton, 1994, p. 23). How does ideology operate today? How do I break out of this dichotomy whilst remaining consistent in my theoretical approach to one of the central figures in this thesis (the ruling state)? To do so, I say it is not a question of either ‘from above’ or ‘from below’, but both of these. How is this so?

To say that ideology both operates ‘from above’ and ‘from below’ is bound up with the question of the extent to which the object of ideology (in this thesis, transparency as a branch of accounting) is presented as an object of ideology by the dominant class, (here, the state). To say that the state ‘knows’ that it produces ideology implies first, a level of consciousness on behalf of the collection of fields and struggles that is ‘the state’ that is false, but also that, in an epistemological sense, the state could somehow discern what is ideological and what is not. This is the break that must be made from the notion of the camera obscura, in which it is as if the dominant class knows the truth of history, has privileged access to it, and then deliberately obfuscates it in ideological procedures. This, we know, is an epistemological fallacy, insofar it rests on the logical requirement that to ‘write history upside down’, one first must know what history looks like ‘the right way up’. So, does this imply that ideology really does operate ‘from below’?
If ideology operates ‘from below’ – as in the misrecognition of commodity fetishism – does this not betray my position on the state, and start to look uncannily similar to a Foucauldian theorisation of power, as flowing not from the “headquarters” but from all around, from everywhere? The problem with this Foucauldian notion is that it fails to consider the objects of ideology (again, in this text, transparency and accounting) as objects that secure and reproduce the interests of the dominant (the state) by being addressed to subjects (you and I). Or, put differently, I do not subject the state to ideology, insofar as the relation between myself and the state is not one in which I can subject the state to a material or symbolic order.

We have then the prospect of producers of ideology who regard themselves as simply pronouncing ‘the way things are’, not consciously, deliberately ‘writing history upside down’, and receivers of ideology who treat these ideological objects as ‘the way things are’. In this respect, the modern restatement of ideology preserves elements of the classic tradition – i.e. the dominant ideas of society are those of the dominant class – but adapts these to an approach that disengages ideology from being a question of representing reality ‘as it is’ (what is effaced is not reality ‘as it is’, but a certain relation of domination). Still, this does not answer our question, where does ideology come from?

The theoretical key to breaking this stalemate is the notion of ‘interpellation’, developed by Althusser (2008). Interpellation explains the way in which ideologies constitute their subjects by ‘calling out to them’, or by ‘hailing’ them, as Althusser would say. How does this answer the question of the production of ideology? The point is that in Althusser we find the “conjugation” (Zižek, 1994b) of the notions of ideology as ‘administered’ by a dominant authority (for Althusser, as for Marx, by the state) and as experienced ‘spontaneously’ by the subject.

In Althusser’s (2008, pp. 44-51) classic illustration of interpellation – the scene on the street of a police officer hailing an individual walking ahead (“Hey, you there!”)34 – the point is to illustrate not only that the hailed individual turns around to address the hailing authority (“By this mere one-hundred-and-eighty-degree physical conversion, he becomes a subject”) but that the individual in question already knows that this hailing was addressed

34 See Roberts (2009, pp. 958-959) for an application of the theory of interpellation in the accounting literature.
to them. Consider this: if the subject were facing the police officer in question, not walking away from them, she would know that this hailing was directed at her (by a visual connection with the authority); the point made by having her turn around is that she already knew, she already recognises, that she was the subject being addressed. The former case (the individual facing the authority) is not ideology per se, insofar as she can see and recognise the authority that is addressed; the latter (the individual ‘with their back to’ authority) is ideology, insofar as she is subjected to authority in such a way that she defers to it unthinkingly.

Can this relation be broken, or do we always ‘turn around’? Althusser (2008, pp. 48-49) leaves a crack, a chink of light in this regard when he posits that in the hailing of the individual “nine times out of ten it is the right one”. If the nine times is the functioning of ideology, we must aim at the tenth time, the failure of ideology to grasp its subject fully and completely ten times out of ten. In other words, we should look for crevices and cracks in the functioning of ideology.

So, in sum, we have the subject who is always already in ideology, in that she turns around at its call, and we have the authority from whom the call originates. And thus, we now have the two sides of the ‘from above’ and ‘from below’ dichotomy established in a unity. As Žižek (1994b, p. 19) remarks, for Althusser, “ideology does not grow out of ‘life itself’”, but nor does it come solely from above, i.e. ideology has no existence outside of its being addressed to subjects – “there is no ideology except by the subject and for subjects” (Althusser, 2008, p. 44). Put simply: ideology comes ‘from above’ and ‘from below’.

(iv) The Political Status of the Subject of Ideology.

We have come now to our final point in exploring the renewal of the reading of ideology, which concerns the subject and their political status in relation to ideology. Once more we must begin by asking, what might the classic tradition have to say on this matter?

To answer this, it helps if we foreground the whole study of ideology as an answer to the question of why, in a capitalist (today, neoliberal) society, by and large the many accord peaceably with the terms of their subjugation by the forces of the state and capitalism. That is, ideology is an answer “to what is a puzzling but frequently observed feature of political life: namely, that those who are maltreated – oppressed, exploited, even enslaved
– do not always reject that treatment” (Rosen, 2000, p. 393). By way of response to this, the classic reading of ideology would assert that domination of the many by the few is secured by illusion and mystification. The presupposition that follows this is that if we, as political subjects of a dominant order, saw things ‘as they are’, awoke from our state of ‘false consciousness’, we would ‘come to our senses’ and rise up to overthrow the conditions of our enslavement to that dominant order. Restating Marx’s formulation in Capital, of ‘they do not know it, but they are doing it’, we might say that ‘if they knew what they were doing, they would not do it’. Or, at the very least, they would try not to do it, struggle against it, insofar as the overthrow of an existing order is never a matter solely of defeating it in the realm of ideas, since order is secured by material and symbolic supports (here we should recall Bourdieu’s modification of Weber on the power of the state). For inasmuch as Marx saw his ‘philosophy’ as a philosophy-of-action, the implication is that we cannot overthrow ideology ‘in our heads’ (it is precisely this sort of naïve ‘idealism’ that Marx and Engels rage against in The German Ideology), that we must also act in practice, in material reality (Eagleton, 1997).

Yet what today needs addressing, and what Marx did not live to see, was a capitalism that worked to make its subjects comfortable in the environment of its making, both in terms of material (a nice car, a fancy TV, a comfortable sofa) and symbolic (Christmas, the weekend, the family, the Church) conditions. That is, Marx did not experience a social reality of political subjects who are ‘at home’ in their immediate social surroundings, who find these not intolerable, unbearable, alien or oppressive but who identify with them, regard them as ‘common sense’ (Eagleton, 2012). As Horkheimer (1972, p. vi) puts it, since the years after World War II the idea of the growing wretchedness of the workers, out of which Marx saw rebellion and revolution emerging as a transitional step to the reign of freedom, has for long periods become abstract and illusory, and at least as out of date as the ideologies despised by the young.

And as Wendy Brown similarly explains, “Weber and Marx assume a political exterior and subjective interior that is disharmonious with capitalism – political life featuring at least the promise of freedom, equality and popular sovereignty and a figure of subjective personhood bound to ideals of worth, dignity, self-direction, even soulfulness” (2015, p. 111, emphasis added). In other words, Brown argues that Marx conceives a “vampire-like” capitalism, from whose clutches (or fangs) political subjects would yearn for
emancipation from exploitation. Marx portrays subjects who think of themselves as enslaved. But today we are perhaps confronted with the prospect that neoliberalism – as capitalist rationality spread throughout non-market spheres, penetrating the soul – reshapes subjectivities in such a profound way that, in Brown’s terms, ‘the political exterior and subjective interior’ of the subject are harmonious with capitalism (‘I do not think of myself of ‘exploited’, nor do I feel in need of ‘emancipation’. It isn’t perfect, but I enjoy my life as it is’).

The assumption of ‘false consciousness’ was always that its obverse – ‘true consciousness’ – would accord with the struggle to overthrow capitalism and realise the prospect of emancipation. However, a contemporary reading of ideology must contend with subjects who do not crave emancipation from capitalism because they neither perceive nor think of themselves as exploited by capitalism. In this sense, we are now within the realms of the Frankfurt School readings of ideology. The Frankfurt School developed the critique of ideology to incorporate an appreciation for the historical social reality not of naïve or ignorant (unknowing) subjects who might be ‘enlightened’ by the (knowing) ideology critic, but the nightmare of subjects who cannot be awoken from ‘false consciousness’ insofar as they have come to desire this state, to identify with the conditions of their own domination:

I have just suggested that the concept of alienation seems to become questionable when the individuals identify themselves with the existence which is imposed upon them and have in it their own development and satisfaction. This identification is not illusion but reality. However, the reality constitutes a more progressive stage of alienation. The latter has become entirely objective; the subject which is alienated is swallowed up by its alienated existence. There is only one dimension, and it is everywhere and in all forms. The achievements of progress defy ideological indictment as well as justification; before their tribunal, the ‘false consciousness’ of their rationality becomes the true consciousness.

(Marcuse, 1972, p. 23, emphasis added)

The most intimate reactions of human beings have been so thoroughly reified that the idea of anything specific to themselves now persists only as an utterly abstract notion: personality scarcely signifies anything more than shining white teeth and freedom from body odour and emotions. The triumph of advertising in the culture industry is that consumers feel compelled to buy and use its products even though they see through them.

(Adorno & Horkheimer, 1969, p. 167, emphasis added)
In this respect, the best efforts of the ideology critic to emancipate subjects are not perceived as liberating, but rather in their attempt at inducing a liberating effect are rebuffed as irritating. As Adorno (1997, p. 312, emphasis added) explains:

> When it is a matter of art, the bourgeois habit of attaching itself fiercely and with cowardly cynicism to something once it has seen through it as false and untrue becomes an insistence that: “What I like may be bad, a fraud, and fabricated to dupe people, but I don’t want to be reminded of that and in my free time I don’t want to exert myself or get upset.”

Therefore, we are in a historical moment in which, drawing on Žižek (1989, p. 30), we might reformulate Marx’s ‘they do not know it, but they are doing it’, as ‘they know it, yet still they do it’. The point is that the ‘illusion’ of ideology lies not in our knowledge (or lack) of its operation, but as to our practice. As Žižek (1989, p. 30) explains: if, on the one hand,

> the illusion were on the side of knowledge, then the cynical position would really be a post-ideological position, simply a position without illusions: ‘they know what they are doing, and they are doing it’.

But, on the other hand,

> if the place of the illusion is in the reality of doing itself, then this formula can be read in quite another way: ‘they know that, in their activity, they are following an illusion, but still, they are doing it’.

The easy example to draw on here is that of the critical theorist in academia today, who knows that the journal ranking system is performative, shallow, erodes spaces of sincere scholarly enquiry and encourages ‘gap-spotting’, yet still does all they can to publish in top-ranked journals.

What does this mean? In a strange way, we end up far closer to Marx than we were to begin with, in asserting the need to appreciate the role of material practices and historical conditions in sustaining orders of domination that structure our world:

> In direct contrast to German philosophy which descends from heaven to earth, here we ascend from earth to heaven. That is to say, we do not set out from what men say, imagine, conceive, nor from men as narrated, thought of, imagined, conceived, in order to arrive at men in the flesh. We set out from real, active men, and on the basis of their real life-process we demonstrate the development of the ideological reflexes and echoes of this life-process. The phantoms formed in the human brain are also,
necessarily, sublimes of their material life-process, which is empirically verifiable and bound to material premises.

(Marx & Engels, 1970, p. 47)

The important point for this thesis is that to study ideology, one should endeavour to identify and study ideological practices. To put it rather crudely: we should study not only how ideology makes us think, but also what it makes us do. Of course, the ‘arrow’ would work both ways, there is a dialectical relation between ideas and practices: i.e. what we do shapes what we think and what we think shapes what we do. So, in this thesis I want to direct our attention to the practice of transparency, not only – as we might be enticed into doing in a postmodern, cynical era that glorifies (fetishizes) the performative power of language, of ‘discursive devices’ – the language or discourse of transparency. In other words, I want to focus (quite literally) on what we do when we ‘practice’ transparency (i.e. where we ‘do’ transparency, what we do and say, if anything, during and after ‘doing transparency’).

What are we now left with after our journey through the classic theory of ideology and into its contemporary renewal and restatement? First, ideology is not a static illusion that conceals reality as it is, but that it is an active force that constructs our experience of social reality. Second, the ideology critic must not claim to reveal reality ‘as it is’ (this is impossible), but instead must work to demonstrate the operations of ideology in concealing modes of domination in everyday life (this is achievable). Third, ideology is neither wholly imposed ‘from above’ by dominant interests, nor does it emerge spontaneously on the part of the subject ‘from below’, that both of these processes are at work. Fourth, that political subjects cannot be assumed to long for their own emancipation and that ideology is what keeps them ‘deceived’ and ‘asleep’. Instead, ideology works to construct subjectivities accustomed to contemporary social, political and economic conditions (this means people cannot be ‘awoken’ from a ‘deception’).

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35 This is not to suggest that Marx was not sensitive to the power of language, as is commonly (mis)asserted. For example, consider this short excerpt from The German Ideology: “Language is as old as consciousness, language is practical consciousness that exists also for other men, and for that reason alone it really exists for me personally as well; language, like consciousness, only arises from the need, the necessity, of intercourse with other men.” (Marx & Engels, 1970, p. 51).
In sum, I have in this section laid a *general* foundation of what I argue ideology is and how I propose we may study it. But before moving on to introduce the *specific* instrument of ideology critique deployed in this thesis – Guy Debord’s notion of ‘spectacle’ – I would like to enter a brief note on the issue of representation, and representationalist philosophy in accounting, and how a ‘post-representational’ theorisation of ideology, posed by Žižek, fits into the terrain of the extant literature in accounting.

### 4.1.3. IDEOLOGY AND (POST)REPRESENTATIONALISM IN ACCOUNTING RESEARCH

To repeat again a truly radical step we took earlier, let us remember that in its contemporary restatement,

> the concept of ideology must be disengaged from the ‘representationalist’ problematic: *ideology has nothing to do with ‘illusion’, with a mistaken, distorted representation of its social content.*

(Žižek, 1994b, p. 7)

Of what relevance is this to a study of accounting? And, specifically, to transparency? To be sure, in studying transparency, it is all too easy to become caught up in existentialist rumination over representational questions of what transparency ‘shows’ and what it ‘hides’. To some extent, this is a necessary and useful procedure, but to acknowledge that transparency and the technologies of accounting used to constitute it do not represent the ‘full picture’ is not a novel contribution in the study of either. To be sure, appreciating the incapacity of technologies like accounting to perfectly or unambiguously represent the world is part of our journey in the study of accounting, but it should certainly not be the final destination if we wish to understand what is new about how accounting operates in society (Quattrone, 2016a).

As I set out in remarks above, in which I outlined my Žižekian reading of ideology, I look to move beyond concerns with accounting representations as inadequate, inherently reductive attempts at ‘re-presenting’ phenomena (Tinker et al., 1982). My point, following Žižek in his discussion of Freud (on dreams) and Marx (on commodities), is that we may well look for what lies ‘beyond’ or ‘behind’ accounts but in so doing, *we will find what we expected to find* (missing pieces, absence of detail, a darker, messier world). Instead, and as for Freud and Marx,
the point is to avoid the properly fetishistic fascination of the ‘content’ supposedly hidden behind the form: the ‘secret’ to be unveiled through analysis is not the content hidden by the form (the form of commodities, the form of dreams) but, on the contrary, the ‘secret’ of this form itself.

(Žižek, 1989, p. 3)

Or, as is expressed similarly by Giddens (1983, p. 20, emphasis added):

> The most subtle forms of ideology are buried in the modes in which concrete, day-to-day practices are organized. If one simply treats ideology as the content of propositional belief systems, a vast area of human action which is ideologically relevant is excluded.

However, a move beyond “representationalist analysis” in accounting is not new (see McKernan, 2007). Indeed, as Busco and Quattrone (2018b, p. 15) explain, a move beyond both a simple, “positivist belief” in (and critical or interpretive critique of) the representational capacities of accounting (Solomons, 1991) and a “constructivist approach” (Hines, 1988) to critiquing accounting technologies and institutions has been systematized and extensively adopted in the accounting literature in the form of a Latourian theory of accounting inscriptions (Chua, 1995; Robson, 1992). And so, it must here be asked, why is it that I do not simply take up this theorisation? Why do I feel it necessary to introduce my own ‘post-representational’ theory to the literature where one exists already? (Particularly where this existing ‘post-representational’ theory offers a route out of the “crude dichotomy” of understanding accounting either “as a means of representation” or “as a construction of realities” (Busco & Quattrone, 2018b, p. 17)).

There are a variety of responses that might be given to this question, but I want to focus here on one, namely, concerning the object of interest in studies influenced by Latour and ANT (especially, Latour, 1987). The study of accounting inscriptions operates on an epistemological plane where knowledge and understanding is sought from the study of accounting content, whether that be in the form of financial statements, annual reports, management control systems, rankings, indicators, charts and so on. What is studied is how accounting inscriptions are positioned within, and are constitutive of, networks and how through creating particular visibilities they enable and generate particular relations, actions and interactions (Robson & Bottausci, 2018). In other words, inscriptions are studied in their capacity as constitutive, not as representative. The questions of interest are not, ‘What does this representation hide?’, ‘What is lost in this representation?’, but, instead,
‘What relations does this representation call into being?’; ‘What actions and interactions does this representation enable?’ Thus, where it was Hines’ (1988) seminal contribution to demonstrate accounting’s constitutive and not re-presentative character, Latourian research proceeds from a similar point as an axiomatic methodological tenet in order to study the relations and practices that are constituted and brought into being by representations (Robson, 1992, p. 690). That is to say, in a study of accounting inscriptions, the ‘reality’ depicted (or obscured) by accounting is not a specific site or object of study; what is of interest is the function of accounting inscriptions as nodal points in a network enabling action and interactions between actors.

To some degree, I am sympathetic with such work, inasmuch as it breaks out from a mesmerising spiral of the representationalist tradition that seems locked into a naïve realist, existentialist frame that would see us endlessly argue over whether accounting does or does not accurately represent reality. However – and here I bring to the fore my own political and social lens on the matter – I believe that it is unfortunately too often the case that such work does little to advance our understanding of how accounting is positioned in relations of domination and exploitation; this is, to my mind, a crucial role to be played by the researcher (or ‘public intellectual’) (Cooper, 2002). In other words, it is rarely the case that Latourian accounting research is expressly critical of relations in organisations and society (partly, this is a product of its methodological structure – see Modell (2019)).

But, and more to the specific theoretical point in question, in my work, I am explicitly concerned with appearance, the aesthetic, the form of accounting. In what constitutes my ‘Žižekian break’ from both Latourian accounting research and from a mode of critique in accounting that centres on an ‘unmasking’ of ‘what lies behind’ or ‘what is hidden’ in the content of accounting, I am specifically focused on studying the appearance of the representation itself. Therefore, the point is not to establish that the representation is incomplete, inadequate or partial and to penetrate the ‘veil’ of the representation in search of the ‘real thing’ that ‘lies behind it’; nor is it to position transparency within a network of actors and interactions and to understand the action that it enables or constrains. Rather, my aim is to understand – following the example of Cooper et al. (1994) and Gallhofer and Haslam (1996) – what influences and effects are produced by the form of the accounting representation itself, how the aesthetic of the representation is implicated in the constitution of subjectivities. The questions now become, ‘Why does transparency
look like that?’, ‘Does appearance matter?’; ‘What effects are produced by the way we experience transparency?’

I want to move on now to introduce a theory of ideology that accords amicably with Žižek’s reading of ideology and allows me to focus specifically on the appearance of transparency, how the aesthetic of transparency – treated as not just ‘the way it looks’, but also as the way it is experienced – is part of its constitution as an ideological object. For this task, I introduce Guy Debord, who – alongside Althusser and Žižek – Frederic Jameson positions as among the most significant figures in the recent history of Marxist thought (Sofronov, Jameson, Amariglio, & Madra, 2008).

4.2. THEORISING SPECTACLE

4.2.1. ŽIŽEK AND DEBORD

Before laying out Debord’s theory of ‘spectacle’, I want to justify briefly why it is I have felt it necessary to introduce another theoretical figure to a thesis that already plays host to contributions from an array of critical theorists. The answer here relates to the question of analysis. If with Žižek I can pronounce transparency as an ideological object (par excellence!), can argue that it is a means of effacing a relation of domination, a means of ‘lying in the guise of truth’ by ‘admitting everything’, pronouncing the ‘end of ideology’ (for this is what the promise of transparency truly entails), how might I then analyse the way that this ideological object interpellates its subjects?

The point I wish to make here concerns the nature of my critique of ideology, which concerns not the content of ideology, but its form; not ‘what it says’, but ‘how it looks and how it is experienced’. And if it is through Žižek (1997, p. 192) that I have reached this position, where he pronounces the primacy of form over content as “ideology at its purest” (see also Adorno, 1997, p. 7), it is through Debord that I can advance from here, to analyse this primacy of form, insofar as Debord develops a theory of ideology that specifically addresses the social relations produced by – not merely reflected or represented in – appearances. Debord’s theory of spectacle is, as Frederic Jameson (2012, p. 293) states, “a theory of the image”, and is ultimately a theory of how society is governed by appearances, a proposition that is at the core of this thesis.
To be sure, aspects of this suturing of Žižek and Debord are imperfect, as is the case whenever a variety of voices are recruited in theory. For instance, Debord’s preservation of a notion of ‘false consciousness’ is somewhat out of place, and is therefore one aspect of his theoretical apparatus that I do not adopt. Yet there is much to be gained from augmenting Žižek’s critique of ideology with Debord’s critique of a society governed by representations. The common basis in Hegelian-Marxism shared by Debord and Žižek, something that manifests itself in their common reading of ideology through commodity fetishism, makes their alliance more straightforward. Likewise, and in what I argue consists the core of the union between Debord and Žižek, Debord maintains, akin to Žižek in *The Sublime Object of Ideology*, that spectacle (as ideology) is no mere distortion of reality, but that it “is the very heart of society’s real unreality” (Debord, 1967b, p. 13). Thus, in Debord I find the means to conduct an analytical critique of the aesthetic of transparency, how this aesthetic interpellates the subjects of transparency and how this in turn relates to democracy. In what follows, I set out a reading of Debord’s theory of spectacle, with the key theoretical themes developed here informing analysis and discussion later in this thesis.

### 4.2.2. Debord and *The Society of the Spectacle*

The whole life of those societies in which modern conditions of production prevail presents itself as an immense accumulation of spectacles. All that once was directly lived has become mere representation.

(Debord, 1967b, p. 12)

The above statement is perhaps the most quoted of all the theses in Guy Debord’s *The Society of the Spectacle*. Certainly, one could be mistaken for thinking that this seems quite the opposite of a post-representationalist perspective on ideology given that representation is in fact the centrepiece of Debord’s famous maxim. To say that Debord was concerned with representation is of course true, but, like Žižek, Debord is fundamentally concerned with moving beyond a critique of representation that reproaches it ‘for not representing’

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36 A note is needed here on the editions of *The Society of the Spectacle* cited in this thesis. I draw here on two versions, one published by Rebel Press in 2005 (Debord, 1967a), the other by Zone Books in 2006 (Debord, 1967b). I have found it necessary to do this insofar as the idiosyncrasies introduced by the translators responsible for each edition have led to some sections in one translation being far superior to its counterpart, and vice versa.
and into a realm in which representation is critiqued as a productive force in society. The point is not what ‘lies behind’ the representation, but the social relations that the representation, in its very appearance (‘the way it looks’), calls into being.

Though Debord writes of ‘the society of the spectacle’, it would help us now to answer the simple question, ‘what is a spectacle?’ The proper theoretical answer to this is that there is no such thing as ‘a’ (singular) spectacle: Debord never refers to the spectacle in the singular, as ‘a spectacle’, always referring to it as ‘the spectacle’. This tells us that we have here a theory of totality, which deals with society as a whole, a feature typical of critical theories. The spectacle is a social relation, one in which our everyday lives are structured by and shaped in relation to representations:

"The spectacle is not a collection of images; rather, it is a social relationship between people that is mediated by images."

(Debord, 1967b, p. 12)

The spectacle, therefore, is a generalised condition of social separation in which we are increasingly distanced from the reality that we see in representation. For Debord, this separation is a destructive social force that leads to alienation and isolation.

Insofar as the spectacle addresses individuals, interpellates them, in a visual register, it is quite proper to say that if what we are talking about cannot be seen, it is not part of what Debord would regard as the social relation of the spectacle. Though spectacles may be accompanied by sound, this is not their essential feature. If we play a film without the sound, it retains its spectacular effect. But if we play the sound of a film without the images, it loses this spectacular effect. Thus, the essential sensory dimension of the spectacle is its plea to the spectator in the domain of the visual:

"Since the spectacle’s job is to cause a world that is no longer directly perceptible to be seen via different specialized mediations, it is inevitable that it should elevate the human sense of sight to the special place once occupied by touch; the most abstract of the senses, and the most easily deceived, sight is naturally the most readily adaptable to present-day society’s generalized abstraction. This is not to say, however, that the spectacle itself is perceptible to the naked eye – even if that eye is assisted by the ear. The spectacle is by definition immune from human activity, inaccessible to any projected review or correction. It is the opposite of dialogue."

(Debord, 1967b, p. 17)
What must also be emphasised is that Debord’s theory of the spectacle is specifically concerned with *visibility* not in the epistemic sense of ‘making things knowable’ – e.g. making visible the performance of divisions in a firm by monitoring the ROI of each division – but in the sense of visibility as it relates to the way things ‘actually look’ in their quality as an image, that is, in terms of representations of subject and objects, colours, lines, shadows, depth, textures, and so on. For Debord, the images that mediate reality and produce the spectacle remain signs for the ‘thing-in-reality’:

The spectacle cannot be set in abstract opposition to concrete social activity, for the dichotomy between reality and image will survive on either side of any such distinction. Thus the spectacle, though it turns reality on its head, is itself a product of real activity.

(Debord, 1967b, p. 14)

Importantly, this distinguishes Debord from Baudrillard (Flyverbom & Reinecke, 2017), in that Baudrillard posits a ‘hyper-reality’ of autonomous images in which signs represent *no*-thing and are therefore pure fictions that have gone ‘beyond representation’ of an underlying material reality (Baudrillard, 1981). Though Debord focuses on the role of appearances in society, he does so whilst maintaining the significance of the material referent to which those images refer, a staple theme of the reproach for postmodernism by critical theorists (see How, 2003, pp. 8-9). In other words, Debord is no Derridean postmodernist for whom we might say ‘il n’y a pas de hors-texte’ (or, more appropriately, ‘il n’y a pas de hors-image’). Instead, Debord remains grounded in the critical tradition in that he seeks to develop emancipatory knowledge whilst insisting on the importance of the dialectical interplay between material and ideal realms – essence and appearance – in determining our experience and understanding of reality (Schroyer, 1973):

Essence is what must be covered up, according to the mischief-making law of unessentiality; to deny that there is an essence means to side with appearance, with the total ideology which existence has since become. If a man rates all phenomena alike because he knows of no essence that would allow him to discriminate, he will in a fanaticized love of truth make common cause with untruth.

(Adorno, 1966, p. 169, emphasis added)

In the remainder of this section, I work through an overview of Debord’s theory of spectacle, structuring it in relation to the four categories with which I developed the
contemporary restatement of the theory of ideology. First, I discuss the ‘active’ force of the spectacle. Second, the epistemological position of the critic in relation to the spectacle. Third, the question of the production of the spectacle. Fourth, the political status of the subject in relation to the spectacle.

(i) The Active Force of the Spectacle.

The spectacle cannot be understood either as a deliberate distortion of the visual world or as a product of the technology of the mass dissemination of images. It is far better viewed as a weltanschauung that has been actualized, translated into the material realm.

(Debord, 1967b, p. 13)

Debord’s theory of spectacle is inseparable from the concept of ideology. Debord’s *Spectacle* and its later accompaniment, *Comments on the Society of the Spectacle* (1988), are replete with Marxist allusions to the notion of ideology and the accompanying figures of Feuerbach, Hegel, the proletariat, the state, capital, alienation, and so on. Most importantly, though, Debord’s theory of the spectacle is rooted in a reading of ideology synthesised from readings of Marx on the commodity and commodity fetishism. The second chapter of *Spectacle* is indeed entitled, ‘The Commodity as Spectacle’ and in it Debord introduces the figure of the commodity – “our old enemy” (Debord, 1967b, p. 26). In this respect, Debord’s theorising of spectacle ran contrary to the zeitgeist of ideology criticism in the 1960s and 1970s. In a letter to Giorgio Agamben, written in August of 1990, Debord remarks that,

I was happy to have attempted – in 1967 and completely contrary to Althusser’s sombre denial – a kind of “salvage by transfer” of the Marxist method by adding to it a large dose of Hegel, at the same time as it reprised a critique of political economy that wanted to bear in mind the Marxist method’s ascertainable developments in our poor country, as they were foreseeable from what preceded them.

(Debord, cited as in Agamben, 2000a, p. 15)

Agamben himself also remarks on Debord’s “remarkable” move contra Althusser:

In the 1960s, however, the Marxian analysis of the fetish character of the commodity was, in the Marxist milieu, foolishly abandoned. In 1969, in the preface to a popular reprint of *Capital*, Louis Althusser could still invite readers to skip the first section,
with the reason that the theory of fetishism was a “flagrant” and “extremely harmful”
trace of Hegelian philosophy.

(Agamben, 2000b, p. 75)

But why is this important to us? The point here to be highlighted is the fact that Debord
sees spectacle as a force that does not merely represent (or distort) reality, but one that
structures our experience of it, producing a weltanschauung:

Ideology is the foundation of the thought of a class society within the conflictual course
of history. Ideological entities have never been mere fictions – rather, they are a
distorted consciousness of reality, and, as such, real factors retroactively producing
real distorting effects; which is all the more reason why that materialization of ideology,
in the form of the spectacle, which is precipitated by the concrete success of an
autonomous economic system of production, results in the virtual identification with
social reality itself of an ideology that manages to remould the whole of the real to its
own specifications.

(Debord, 1967b, p. 150)

Like Žižek’s reading of the commodity and commodity fetishism, for Debord, spectacle
is not a mere distortion of reality ‘as it is’, but is rather an active force that works to
reproduce and structure our perception of social reality at the everyday level. Hence, in
the latter part of the above excerpt Debord writes that spectacle works to “remould the
whole of the real to its own specifications” (see also Debord, 1988, p. 7). We are not
dealing, therefore, with a simple illusion, but a world-making, constitutive and structuring force:

For one to whom the real world becomes real images, mere images are transformed
into real beings – tangible figments which are the efficient motor of trancelike
behaviour.

(Debord, 1967b, p. 17)

What, in concrete, material practice, might we point to as an example of spectacle?
Debord insists that the “alpha and omega” of spectacle is separation, that is, “social practice
split into reality and image” (1967a, pp. 13, 8). Thus, he lists forms of spectacle, “news,
propaganda, advertising, entertainment” (that we would recognise as media), technologies
for mediated, as opposed to direct, communication. Later, I will further develop my thesis
around the spectacle of state transparency, but for now I would like to develop an
illustration in brief. To do this, there is surely no better example today than of what
Debord (1967a, p. 7) would call “a separate-pseudo world that can only be looked at”, and that is the virtual world of Instagram.

The images that populate the feeds of Instagram are not mere representations to be ‘judged’ by users as to their accuracy or veracity of representation – rather, the images of Instagram structure the way users see and experience social reality, fuelling their desires, wants, needs, and also their insecurities, anxieties and narcissistic tendencies. As Flyverbom and Reinecke (2017, p. 1638) neatly summarise, “Online platforms such as Facebook, Twitter and Instagram do not just depict social relationships, but reconfigure them and produce new status hierarchies that did not exist before.” This is to say, the images that together form the spectacle are not mere inert representations of reality, but representations of reality that hail their subject, call out to them and intervene in their thoughts and practices.

Thus, the point is not that Instagram hides the way ‘things really are’ by encouraging us to project ‘touched-up’, perfect versions of ourselves to be made visible to the public. In this sense, Instagram does not conform universally to a ‘classic’ reading of ideology. This is demonstrated perhaps most clearly in the contemporary phenomenon of ‘body positive’ campaigns that showcase images of users without make-up or of users who do not conform to what are regarded as ‘traditional’ or ‘conventional’ standards of objective, material beauty (Cwynar-Horta, 2016). On the one hand, these campaigns, which are funded and endorsed by capitalist organisations, subvert the prototypical critique of Instagram as a breeding ground for vanity, narcissism and destructive expectations for what constitutes a ‘normal’ appearance (e.g. for men, it might seem normal to resemble a Spartan-like warrior; for women, to aspire to embody a series of contradictory qualities, e.g. to be at once voluptuous and curvy, but also to be slim and slight). In this respect, ‘body positive’ campaigns – in a very loose sense – could be considered a moment of traditional ideology critique, literally revealing the ‘way things are’ behind the mask (the mask, in this case, being either material make-up or digital touching-up). But, on the other hand, in purporting to show users ‘as they really are’, are we not then in an ideological moment par excellence? In the sense that images of ‘body positive’ campaigns (always ‘sponsored by’ this or that cosmetic or pharmaceutical company) are not of ‘super-fit’, angelic beings, nor are they augmented or ‘doctored’ to enhance the subject, the campaigns are all the more powerful as world-making ideologies. Recall, earlier, in our
exploration of Žižek’s (1994b, p. 8) work on ideology, how ideologies can be true – “if true, so much the better for the ideological effect”. So no longer do I need to feel the shame of not looking like an angel or a warrior when buying the product in question, now it is also for me, whatever I look like, and I can buy with a clear, ‘ethical’ conscience (Žižek, 2016).

To stick with our example of Instagram, we might also reflect on the way in which Instagram has, in a way, become ‘more real’ – in the strict sense of being more important – than reality itself. Not only do users need to look like they are ‘having a good time’ (even if they are not, it is important that it looks as if they are), but the very existence of their reality relies on its statement in spectacular form. The trite pseudo-philosophical conundrum of, ‘If a tree falls down in a wood and no-one is there to hear it, did it make a sound?’ is today better stated as, ‘If I go out for a drink with friends and no-one Instagrams’ it, did it happen?’ ‘Insta’ or it didn’t happen!’ ‘Pics or it didn’t happen!’ The ubiquity of such statements would be – for Debord (1967a, p. 6) and his invocation of Feuerbach – the symptom of an age in which individuals prefer ‘the sign to the thing signified’:

Feuerbach’s judgment on the fact that his time preferred “the sign to the thing signified, the copy to the original, fancy to reality,” has been thoroughly vindicated by the century of the spectacle, and in several spheres where the nineteenth century preferred to keep its distance from what was already its fundamental nature: industrial capitalism. Thus it was that the bourgeoisie had widely disseminated the rigorous mentality of the museum, the original object, precise historical criticism, the authentic document. Today, however, the tendency to replace the real with the artificial is ubiquitous. In this regard, it is fortuitous that traffic pollution has necessitated the replacement of the Marly Horses in place de la Concorde, or the Roman statues in the doorway of Saint-Trophime in Arles, by plastic replicas. Everything will be more beautiful than before, for the tourists’ cameras.

(Debord, 1988, p. 51, emphasis added)37

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37 As briefly mentioned at the beginning of this section, such discussion of reality pulls us into the orbit of Baudrillard and the notion of the ‘hyper-real’, in which Baudrillard – radicalising Feuerbach – remarks that in an age of ‘simulation and simulacra’ we encounter the phenomenon of the ‘copy without an original’ (Baudrillard, 1981). However, Baudrillard’s position is distinct from Debord’s, not least in terms of Baudrillard’s critique of Marx (Baudrillard, 1975), but also insofar as Debord remains within an epistemological and ontological tradition that stops short of the more radical position adopted by Baudrillard (see Best & Kellner, 1999; Bunyard, 2011).
Of course, not all of us use or are subjected to Instagram, but ‘spectacular’ parallels abound elsewhere in everyday life. Today we are increasingly required and aspire to appear beautiful in representation as judgement about us takes place in the realm of representation, rather than in directly-lived experience. For example, organisations produce visual spectacles of performance – e.g. in the form of glossy advertising campaigns proclaiming awards won – whilst leaving untouched the processes and practices that are supposed to underwrite this performance (Roberts, 2018). Such practices are especially prevalent in environmental or corporate social reporting (Boiral, 2013; Gumb, 2007). Above all, then, the point to be taken here is that the spectacle is a powerful, world-making ideological force.

(ii) The Epistemological Position of the Critic of the Spectacle.

In order to describe the spectacle, its formation, its functions, and the forces that work against it, it is necessary to make some artificial distinctions. In analyzing the spectacle we are obliged to a certain extent to use the spectacle’s own language, in the sense that we have to operate on the methodological terrain of the society that expresses itself in the spectacle.

(Debord, 1967a, p. 9)

In the above statement, Debord clarifies that the critic of spectacle must remain rooted in the society that they describe. The critique of the spectacle is therefore an immanent – as opposed to a transcendent – critique, one which aims to understand and critique the contradictions within ‘actually existing’ society (Antonio, 1981). The profound implication here is that the critic of spectacle need not lay claim to know reality ‘as it is’, and to set the world the ‘right way up’. In analysing the spectacle, the critic need not, therefore, penetrate the ‘veil’ erected by the appearance, but instead reflect on the social relation produced by that very appearance. Recall: “The spectacle is not a collection of images; rather, it is a social relationship between people that is mediated by images.” (Debord, 1967b, p. 12).

The role of the critic of spectacle is therefore not to convict the images of spectacle for not representing ‘the way things really are’. First, we will find what we expected, a darker messy reality lying behind the pristine representation (Žižek, 1989). Second, how could the critic know ‘the way things really are’ if they too are distanced from the reality
represented in the image? The task instead is to convict the spectacle in terms of what it does not deliver. The tactic in critique of spectacle is therefore one of negation:

Critical theory must communicate itself in its own language – the language of contradiction, which must be dialectical in both form and content. It must be an all-inclusive critique, and it must be grounded in history. It is not a “zero degree of writing,” but its reversal. It is not a negation of style, but the style of negation.

(Debord, 1967a, p. 112)

Negation, in my own understanding and interpretation of it, relates to the practice of first taking seriously the claims made by ideology or spectacle (affirmation) and then setting these in opposition with the reality of empirical, concrete practices (negation of the affirmation) in order to bring forth the contradiction contained in those gestures, events, acts, or, in this case, images. Negation entails thinking in contradictions in order to eliminate them and is in this sense closely bound up with the ideas of protest and critique (Marcuse, 1972, pp. 127-173). Negation does not, therefore, set out to falsify ideological claims and replace them with reality ‘as it really is’ (the Absolute Real), but to falsify these on their own terms, by showing that they do not deliver that which they profess to. Negation is driven by the dialectical contradiction of what is with what is not. To give an example, we might negate a claim to transparency by contrasting this pure, Absolute claim with the ‘actually existing’ social relations, i.e. material practices, which this claim is related to. In this thesis, the claim that the state has ‘thrown open its doors’, been made ‘transparent’ and that this will yield greater accountability and democratic participation, will be opposed to the empirical, concrete practices related to transparency, and thus the contradiction of transparency will be brought out.

In a world of ideology, and thus of domination, negation allows us to perceive the logic of domination that is covered by the ideological effect:

In a world that really has been turned on its head, truth is a moment of falsehood.

(Debord, 1967b, p. 14)\(^{38}\)

\(^{38}\) For instance, since in capitalist society we experience reification – capital employs labour, things rule people, and not the other way round – the critical act of negation is in fact a negation of the already existing negation of life by capitalism.
Negation is the stance that must be taken to break the spectacle. If we treat the spectacle as the “visible negation of life” (Debord, 1967b, p. 14), then in its negation – the negation of a negation, in Hegelian terms – we might find life and the potentiality of liberation, or at the very least illuminate the logic of domination operative in ideology.39

(iii) The Production of the Spectacle.

The spectacle is the ruling order’s nonstop discourse about itself, its never-ending monologue of self-praise, its self-portrait at the stage of totalitarian domination of all aspects of life. The fetishistic appearance of pure objectivity in spectacular relations conceals their true character as relations between people and between classes: a second Nature, with its own inescapable laws, seems to dominate our environment.

(Debord, 1967a, p. 13)

In many ways, Debord’s notion of spectacle is a perfect theoretical lens through which to see contemporary society. Agamben (2000b, p. 79) is full of praise for Debord, musing that, “Probably the most disquieting aspect of Debord’s book is the fact that history seems to have committed itself to relentlessly confirm their analyses” (see also Agamben, 1993).

From an accounting perspective, too, Debord’s (1967a, p. 17) assertion that the spectacle is “capital accumulated to the point that it becomes images”, can be empirically substantiated by considering the vast sums of capital constituted in immaterial, i.e. intangible, form. In 1975, intangible assets made up just 17% of the market value of S&P 500 firms; in 2015, intangible assets accounted for 84% of the S&P 500 (Intangible Asset Market Value Study, 2017). However, in spite of these compelling injunctions to take up Debord’s work as a lens on society today, we must always take care to refer theory to the immediate historical context in which it is situated. In this regard, what must not be ignored is the extent to which developments in communication technologies have seen spectators join in the production of spectacles. Agamben’s endorsement, originally published in Italian in 1996, comes well before the advent of personal telecommunications devices (mobile phones, tablets, laptops) capable not only of simple communicative tasks – calling and texting – but also of sending and receiving photographic and videographic material.

39 In Negative Dialectics (1966), Adorno addresses the positive, affirmative teleological trajectory of Hegelian dialectics – that the real is rational, that what is good appears – in the historical gloom of a post-Holocaust world. The essential point made by Adorno is that the outcome of the dialectical process need not be positive (i.e. ‘good’). Hence, thought must remain critical (Adorno & Horkheimer, 1969).
Thus, as with the earlier question of ‘where does ideology come from?’ the question of ‘where does spectacle come from?’ must also be posed.

If we were to proceed here in step with Benjamin (2007), we might begin by sounding a note of optimism at this development. We might hope that the development of mass media technologies in which users might become producers could be put in the service of radical and socially transformative practice. In other words, we might say, following Marx’s assertion that the contradictions within capitalism will lead to its collapse (‘capitalism produces its own gravediggers’), that spectacle, a product of capitalism, might be put to use in its destruction. This may be so. To be sure, in particular cases, the radical impact of spectacular technologies has been profound in relation to social movements, the most famous case of which is surely in organising the popular movement in Egypt (Howard & Hussain, 2011; Lim, 2012). However, if we were to characterise the impact of the technological developments of social media in recent years, we could not ignore what has emerged as an unprecedented commodification of social and cultural life, a commodification that seems to confirm Debord’s analysis that representation and appearances govern modern life.

But Debord’s analysis must also be modified and renewed – as he would of course agree, as a Hegelian versed in the dialectical movements of history – to account for historical technological developments. In this respect, the production of spectacle, a production that Debord sees as “inseparable from the modern state” (1967a, p. 13), must be revisited and revised. For Debord, the spectacle is produced by and in the interests of the ruling classes. This is not to say that Debord sees the ruling classes as essentially enlightened as to the ‘true’ nature of reality and that they knowingly mystify ‘the way things really are’. For Debord, “even the deceivers are deceived” (1967a, p. 7). In other words, ‘No-one knows reality as it really is, not even the dominant’. But what cannot today be ignored is the role played by individuals in the production of spectacle. Individuals are no longer merely subjected to a flow of appearances and images that they do not control, they actively contribute to its production. Debord once wrote,\

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40 Although, harsh material conditions were the spark that launched this movement – i.e., once people could not afford food to eat.
Imprisoned in a flattened universe bounded by the screen of the spectacle that has enthralled him, the spectator knows no one but the fictitious speakers who subject him to a one-way monologue about their commodities and the politics of their commodities. The spectacle as a whole serves as his looking glass. What he sees there are dramatizations of illusory escapes from a universal autism.

(Debord, 1967a, p. 118)

At the technological level, when images chosen and constructed by someone else have everywhere become the individual’s principal connection to the world he formerly observed for himself, it has certainly not been forgotten that these images can tolerate anything and everything; because within the same image all things can be juxtaposed without contradiction.

(Debord, 1988, p. 27)

We might now address certain aspects of such pronouncements. Concerning the first, where Debord sees “atomised and manipulated masses” (1967a, p. 119) that are ‘imprisoned’ and ‘enthralled’, we might enter a more nuanced conception of a subject that interprets the ‘one-way monologue’ of spectacle, that subjectivities produced by spectacle are not uniform in their composition (we do not all think of ourselves in the same way). In other words, there is no ‘mass’ of uniformity in the construction of subjectivities (Kaplan, 2012). To the second, we must acknowledge the degree of contribution to the construction of spectacle that the spectator-turned-producer engages in. No longer can it be said that, ‘images chosen and constructed by someone else’ connect us to a world formerly experienced directly. Today (to some extent) the individual tailors these images to their own needs, chooses what they want to see, and contributes to the production of what others see. The crucial caveat that must be entered here is that many of the images we see are already heavily edited, staged and controlled by distant others. Moreover, we know that the algorithms that govern our digital excursions and interactions are crafted in such a way as to show us more of what ‘we want to see’. Nonetheless, is this not the perfect counterpart to our earlier discussion of ‘where does ideology come from?’ to which my answer, following Althusser and Žižek, was both ‘from above’ and ‘from below’, constituted by both the dominant and the dominated.

With this being said, we must also ask, does Debord’s ‘one-way’ spectacle still operate today? Do the state and capitalist organisations, in whose union we have the ruling force in today’s society, continue to reproduce ‘non-stop discourse’ about themselves?
Overwhelmingly, the answer to this is yes. It is my argument, and one that I will shortly develop with empirical material, that transparency has precisely a spectacular effect in Debord’s ‘classic’ sense, in that there is not a two-way relation between spectator-turned-producer and the spectacular content. In transparency, we have only a one-way relation, a relation between a spectator and an unanswerable, unchallengeable, incontestable authority. This should come as no surprise. When it comes to producing and reproducing commodities in the interests of capitalism, the engagement of users is actively encouraged such that it might be exploited in a circular relation of production and consumption. When it comes to democracy, however, the two-way relation is eviscerated. The user is not invited into the sphere of production, which in democracy is the sharing of power. This bring us to our final section, where I want to consider the political status of the subject in relation to spectacle.

(iv) The Political Status of the Subject of the Spectacle.

As long as necessity is socially dreamed, dreaming will remain a social necessity. The spectacle is the bad dream of a modern society in chains and ultimately expresses nothing more than its wish for sleep. The spectacle is the guardian of that sleep.

(Debord, 1967b, p. 12)

What is this statement if not the echo of the pronouncements of the Frankfurt School, specifically those of Adorno, Horkheimer and Marcuse, in their despair at a society in which people ‘see through’ ideology, and yet wish not to escape its grip? Recall Adorno’s (1997, p. 312) words, cited earlier: “What I like may be bad, a fraud, and fabricated to dupe people, but I don’t want to be reminded of that and in my free time I don’t want to exert myself or get upset.” The point here is that, for many, ‘the society of the spectacle’ is not a problem, not something to be overthrown or overcome, but something normal, something to be enjoyed. Debord hints at this, and prefigures (albeit faintly) the spectator-turned-producer role of the individual:

What is more, many see it as a civilizing invasion, as something inevitable, and even want to collaborate.

(Debord, 1988, p. 4, emphasis added)
To take another contemporary example, let us consider the dominance of media-streaming services, such as Netflix. Is Netflix something that people wish to escape from? Or, put differently, is Netflix seen as something ‘oppressive’? Certainly not. And why should it be seen as such, insofar as the content we find on Netflix offers us a practically unlimited supply of distraction and escape from our world. The point here is that, in alignment with those points I discussed earlier, neoliberalism – in the economic North, to be necessarily specific – does not ‘exploit’ the individual in a ‘vampire-like’ way; instead, it makes individuals comfortable in the world of the making of capitalism, such that their subjectivity is one accustomed to and acclimated to capitalism, not opposed to it (see Vaneigem, 2001). As Debord (1988, p. 7) puts it, “the spectacle’s domination has succeeded in raising a whole generation moulded to its laws”. We are not dealing here with the subject of false consciousness, therefore, but with a subjectivity constructed by spectacle: with subjects who consciously think of themselves as free, not as ruled.

What this makes for, I argue, is subjects who are easily governable, insofar as they operate according to a logic of, ‘if it looks good, it is good’. What the spectacle breeds, therefore, is a dependence on and uncritical attitude in relation to representations, whose increasing visual sophistication, elegance and complexity do much to foster users with a sense of knowledge and control (Quattrone, 2017), a sense that they would be well advised to temper with a degree of doubt (Macintosh & Quattrone, 2010). This attitude is exemplified in the ascendancy in organisations of dashboards and performance measurement systems that operate according to Red-Amber-Green (RAG) codes. As representations of organisational performance, RAG charts tyrannise over the practices of organisations to the extent that the important thing is that the chart is green, not that the actual organisational practices to which the chart refers are ‘green’ (in the sense of meeting the criteria being assessed). Of course, such phenomena have been observed and studied now for some time (e.g. Power, 1999), but the essential point that distinguishes this thesis and other works that foreground the concept of the spectacle is the degree to which the visual form itself is specifically responsible for this ‘decoupling’ (separation) (Flyverbom & Reinecke, 2017). Therefore, the point is not simply to problematise the

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41 Exploitative, degrading and materially oppressive forms of capitalism are evidently still at work across the world.

42 Although this itself is clearly not the case for those who are victims of the brutal regimes of austerity that accompany neoliberal political economies.
attitude of ‘if everything looks good, it is good’, rather, the important feature of this is that by virtue of its ‘aesthetic appeal’ (Ronzani & Gatzweiler, 2019) the representation itself has become the loci of attention, the point around which we coalesce to coordinate our action. We have then a social relation between people mediated by images. In other words, the problem is not of the content of the representation – the fact that it does not represent, that it is reductive and so on – but that the form of the representation has assumed primacy over the content of the thing represented, which, as we know, is a prototypical ideological condition (Žižek, 1997). The echo here of commodity fetishism (relations between people are misrecognised as relations between things) is clear. In a society of the spectacle, where representations structure more and more of our everyday lives, relations between classes are misrecognised as relations between images.

What is perhaps more important than this, however, is that even if a subject was to find their social and political surroundings unpalatable (that is, if they find contemporary conditions at odds with their subjectivity) the means through which they might exercise critique of spectacular society are limited. Spectacles produced by those in power are one-way, monologues, received in isolation, separated from the reality they represent. In this sense, they are the antithesis of dialogue (Debord, 1967b, p. 17), which is of course a cornerstone of a directly lived experience of democracy. The spectacle is untouchable, unchallengeable and incontestable. To return to my earlier illustration of Foucault’s ‘spectacle of the scaffold’, we observed the possibility that the spectator, who formed part of an assembled mass of spectators, might reach out and intervene in the act of power of the state, that they might reject or confront it. In Debord’s mediated, represented spectacle, we find that the site of confrontation between power and the citizenry has been neutralised, separated into a one-way relation between an individual spectator and mediated images against which there is no immediate means of staging a protest or rejection.

To draw this section to a close, I summarise the theoretical insights that I take from Debord. First, that the spectacle – mediated, single-sense, visual representations that separate image from practice – conceals the logic of domination of neoliberalism, operative at the level of relations between classes, as a relation between images. The spectacle is not a series of images, mere veils to be punctured, but is world-making and constitutive of subjectivity. Second, that a critique of the spectacle should not aim to
transcend the spectacle, but that it should be an immanent critique and aim to negate the claims of spectacle and reveal the contradictions and antagonisms that spectacles cover over within society. Third, that although today we may observe the phenomenon of the spectator-turned-producer, the spectacle continues to operate in a one-way, unanswerable, incontestable, untouchable fashion. It continues to expose isolated, silent individuals to its own rendering of the world that cannot be challenged insofar as the spectacle is the expression of the interests of the domination classes, classes who control the forces and relations of production. Fourth, that the spectacle has shaped subjectivities such that individuals are at home in the society of the spectacle and see it not as a prison to be escaped from, but as a salon to be stylised. As such, any critique of the society of the spectacle must aim not at ‘revealing’ the true consciousness of individuals currently in a state of false consciousness, but at constructing a critique of that society that they might recognise and identify with.

I move now to the next chapter of this thesis, in which I set out discussions of methodology and method and also introduce the empirical context of this study.
**5. Methodology**

Up to this point, I have engaged almost solely with literature and theory, setting out a series of positions on each and posing questions to be explored in empirical enquiry. Having now laid the foundation on which I build the empirical work of this study, in this chapter I set out the approach taken in conducting the research that answers the research questions posed earlier in this text (see section 1.1).\(^4\) The chapter is structured as follows: I begin by detailing my methodological position (5.1). Next, I provide a detailed description of the empirical context for this thesis (5.2). I close the chapter by setting out my method of analysis (5.3).

**5.1 Ontological, epistemological and practical reflections: Existing, knowing and doing**

What do we mean by methodology? To some, methodology is synonymous with *method*, in that it entails setting out the processes and procedures associated with the activity of research. Is this wrong? Perhaps it is, but I think what the preceding sentiment expresses is less ‘wrong’ than it is revealing of a *positivist* methodological approach to research, by which I mean an approach that models research in the social sciences on the broad approach taken in the natural science: collect data, analyse with instruments, and publish findings. In this approach, ‘data’ is seen as inert, separate from the researcher. Instruments and methods are treated as ‘neutral’. Findings are regarded as ‘objective’ and ‘apolitical’.

As will be clear by now, I do not adopt such an approach. To me, methodology in social science (accounting) research is a question of *weltanschauung* (worldview), which is to say that ‘the researcher’ and ‘the person’ are not separate entities that might be treated as distinct (i.e. ‘I am a researcher when I am researching and I am a person when I am not’), but that they are a whole and must be treated as such. I am always *both* person and researcher as my lived experience affects my research, and *vice versa*. Methodology is then less a question of setting out ones research method(s) and more a question of establishing what we mean by *research*. Our methodology relates to our perspective on what ‘counts’ as research, what is ‘worth’ studying, what research is for and what motivates our desire

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\(^4\) By way of a reminder, these are as follows. (i) What role is played by the particular aesthetic form of state transparency? (ii) How does state transparency shape the way that citizens think of themselves in relation to the state? (iii) What interest does the state have in transparency?
to conduct research in the first instance. Is the researcher a neutral figure in the production of the research? Can research be ‘good’ research – or can it even be research – if it is ‘political’? All of these are questions that are questions of methodology. As such, the answers we might give depend on where we are positioned in the kind of methodological schemas proposed by Burrell and Morgan (1979), Morgan and Smirlich (1980), Chua (1986), and Cunliffe (2011), which codify methodological positions and state these in relation to one another with respect to issues of ontology (existing), epistemology (knowing) and practice (doing).

In what follows, I set out my own methodological position, which is determined by my base of readings in critical theory and my own lived experience of the world. As such, my perspectives on each of the three questions of research – of existing, knowing and doing – are shaped by my commitment to conducting critical research. Indeed, of all the theorists I have called on in this thesis to structure and support my arguments the common thread running between them is a critical spirit, a concern for changing practice through theory, not merely for the pursuit of knowledge or engagement in thought for its own sake, but for the sake of changing society. Therefore, as much as the following should be read as a setting out of my own methodological weltanschauung, it might also be looked at as an answer to the question of what it means to be critical.

Before proceeding, a word is needed on another dimension around which we might approach the subject of methodology, and that relates to the twin poles of research in accounting: the quantitative and the qualitative. What is often forgotten, and regrettably so, is that at root these poles are empirical categories by which we describe the kind of ‘data’ we work with. In this thesis, I conduct research that is recognisably situated within the qualitative tradition. In its simplest form, this means that my object of research – my ‘data’ – is not composed of numbers to be analysed statistically, but is of words and pictures. Or, strictly speaking, as I will come on to explain, my object of research is society itself (see Horkheimer, 1972, pp. 206-207). What such a categorisation should not invite, however, is the sense that I align with a common affinity for what constitutes research shared by all qualitative researchers, one that is strictly opposed to that of quantitative researchers. In other words, the labels of ‘quantitative’ and ‘qualitative’ in research should not establish a false unity of identity among those branded with either mark. To be sure, it is certainly the case that the majority of quantitative research in accounting is rooted in
a positivist methodology, but this by no means occludes the use of quantitative data sources in critical or interpretivist research (Bourdieu, 1990, pp. 135-141; Horkheimer, 1972, p. 229). As Morrow and Brown (1994, p. 200) write:

Despite its critique of positivism generally, critical theory has no basis for a priori rejection of any particular methods or techniques as such, even if some have pronounced misleading blanket rejections of “number crunching.”

Likewise, the majority of qualitative research in accounting is based in the critical or interpretive traditions, but there of course exist positivistic studies within the qualitative bracket (see Prasad & Prasad, 2002, on “qualitative positivism” in organisational and management research).

In sum, the point I wish to make here is that the kind of tribal identity divide established between the ‘quants’ and the ‘quals’ in accounting research can end up reifying and reproducing destructive academic boundaries along ultimately arbitrary lines. Sadly it seems to be the case that in accounting research we find what Adorno (1966, p. 35) remarks on in relation to the history of philosophy – “epistemological categories turned into moral ones”. What has been written up to now and what follows is not, therefore, the discourse of a qualitative researcher, but that of a critical one.

I move now to set out my position in relation to the three interrelated pillars of my methodology, beginning with remarks on ontology (5.1.1), moving then to epistemology (5.1.2) and finally to practice (5.1.3).

5.1.1. Ontology: Existing

Ontology, though a category within the methodological formation, is a branch of scholarship in its own right. Ontology relates to the study of ‘being’, ‘reality’ and ‘what exists’. Therefore, perhaps the fundamental ontological question is: what exists? This question plays a determining role in the establishing of our methodologies, with the answer one gives being interwoven with our positions on epistemology and practice (Chua, 1986). As Burrell and Morgan (1979, p. 4) explain in Sociological Paradigms and Organisational Analysis (see also Morgan & Smircich, 1980), the answer to this question in the social sciences can broadly be polarised into two approaches. On the one hand, there are those who take a realist, objective approach – social reality is ‘out there’, it can be
‘discovered’ and it exists independently of our perception and consciousness of it. On the other hand, there are those who take a nominalist, subjective approach (now more commonly referred to as constructivist) – social reality has no existence outside of our perception and consciousness of it; i.e. without the reflective subject there is no social reality, reality is not discovered, but created. We now have two poles: one at which social reality is treated as an object that can be isolated from individuals and studied; the other at which there is no social reality without the thinking, perceiving subject and as such the study of social reality is inseparable from consciousness. At this point we must also consider a third position – intersubjectivity – which is neatly articulated in relation to the objective and subjective approaches to social reality by Cunliffe (2011). An intersubjective approach mediates between the binary opposition of the subjective and objective approaches, positing a social reality that is neither wholly constituted in the realms of consciousness nor wholly ‘out there’ independent of consciousness. In an intersubjective approach, social reality is considered as comprising of a dialectical relation between these: reality is determined by ‘out there’ material phenomena, but not wholly so (and vice versa for symbolic phenomena). As will be clear from readings of the earlier chapters of this thesis, I adopt an intersubjective approach to ontology. For instance, my remarks on neoliberalism and the state exemplify such an approach, as in both cases I take great care to emphasise the extent to which these phenomena exist as a union of material and symbolic features.

As such, it is important at this stage to give more detail on the intersubjective approach to ontology. The intersubjective ontology can be thought of as emerging from the tension between the subjective and objective approaches to social reality, which can be illustrated usefully in reference to the dynamics of Marx’s critique of Hegel (see Antonio, 1981, pp. 333-334). Crudely speaking, Hegel, who in Burrell and Morgan’s terms is the ‘German Idealist’, held that consciousness determines social being and that the nature of reality and being might be resolved in the ideal realm. In simple, though apposite terms, Hegel’s position and that of (German) Idealism in general is one in which our experience of reality is determined ‘in our heads’. As such, our experiences, problems and concerns might be ‘fixed’ in the realm of the mind. By contrast, Marx, as Eagleton (1997, p. 11) explains, sees this equation as essentially reversed, that “social being determines consciousness, and not, as the Idealists would have it, vice versa” (see also Marx & Engels, 1970, pp. 40-95). In this respect, Marx was violently opposed to the idealism of Hegel, though perhaps more to the idealism of the ‘young Hegelians’, against whom Marx and Engels rage in a
substantial part of *The German Ideology*. But to propose Marx as *wholly* ‘objective’ and Hegel as *wholly* ‘subjective’ in their understandings of social reality would be incorrect. Or, as Horkheimer (2018, p. 119) puts it, this would be both “badly understood Marx” and “badly understood Hegel”. The union of Hegel and Marx in *Hegelian Marxism*, which I earlier referred to in reference to my coupling of Žižek and Debord and which also characterises a great deal of the Frankfurt School tradition, attests precisely to this point. What a Hegelian Marxism affirms, in ontological terms, is that social reality is determined not solely in symbolic or ideal terms, nor solely in physical or material terms, but that there is a dialectic between these, an active relation between subject and object. The dialectical approach to ontology – in which the empirical, material is contrasted against the symbolic, ideal, the appearance to the essence – is central to critical theory (see Marcuse, 2000, pp. 258-322). My answer to the ontological question of ‘what exists?’ therefore consists of affirming social reality as a dialectical product of the union of a concrete material reality and our ideal, sensory perception of that reality.

Notwithstanding what has been written up to now, it must be said that for the critical theorist, ontology is a category to be wary of. Adorno, Habermas and Marcuse all eschew ontological vocabularies (How, 2003, pp. 149-155), as does Horkheimer (Aronowitz, 2002, p. xiv). Indeed, in some ways, to speak of an ontology of critical theory is counterintuitive. Why is this so? As has been alluded to above and on numerous occasions prior to this point, in critical theory the concern with reality is one that remains grounded in a dialectical interplay between the material and ideal (or material and symbolic) realms of social reality. For the critical researcher, an excessive focus on ontology, as a study of what it means to be and exist, veers towards metaphysical idealism. To engage at length with ontological questions of being and existence, one risks residing wholly in the ideal realm and is thus ensnared in rumination over *existential* questions divorced from the basis of social reality in material, physical and practical conditions. Adorno’s *The Jargon of Authenticity* (1973) – and see also *Negative Dialectics* (Adorno, 1966, pp. 49-51) – is a text devoted to solely to a critique of existentialism, a critique levelled directly at Heidegger, whose *Being and Time* (1962) Adorno loathed for what he regarded as its mystification (rather than illumination) of contemporary conditions of domination and compression of conditions.

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44 In uncompromising terms, Marx and Engels (1970, p. 103) write that “Philosophy and the study of the actual world have the same relation to one another as masturbation and sexual love.”
social reality to an idealist, metaphysical notion of consciousness and self-experience divorced from the immediacy of historical, material conditions (Schroery, 1973). Therefore, the point I wish to make here is that although I may have an ontological position, I maintain scepticism for the notion of ontology treated in isolation, devoid as it becomes of referent to the material conditions of social reality that I see as crucial to any understanding of that reality.

5.1.2. EPISTEMOLOGY: KNOWING

If ontology concerns the nature of existence and (social) reality, then epistemology is concerned with the nature of knowledge, of what we know about social reality and how we come to know it (Morgan & Smircich, 1980). Importantly, epistemology is bound up with the question of truth (or Truth). Of course, the question of epistemology is inseparable from that of ontology – what it means to exist or to be determines our perspective on what it means to know. Epistemology therefore plays a major role in establishing the research methods that we employ and, to step back somewhat, the research questions that we pose in the first instance. Thus, I propose that the fundamental epistemological question is perhaps best stated as three-fold: (i) what can we know; (ii) how can we know it; (iii) and what is truth?

Thought of in simple terms, we might understand our epistemological perspective as what determines the answer we would give in order to complete the following statement: ‘I know this because…’ For some, the answer will be ‘because I measured it using statistics’, for others, ‘because I experienced it.’ The former implies a positivist epistemology, where knowledge is regarded as something objective, absolute and external to the researcher, knowledge is treated as a ‘thing’ that can be observed, discovered, analysed and added to a stock of ‘already knowns’. Knowledge is ‘true’, can be ‘proved’ and is ‘tested’ in relation to hypotheses. The latter implies an interpretivist epistemological position in which knowledge is treated as subjective, relative and internal to human experience; insofar as we may only see the world through human eyes, knowledge is treated as something that can never be observed from ‘outside’, but must be experienced from ‘inside’ the phenomenon in question. In the process of conducting research, knowledge is ‘created’, not found, insofar as a ‘finding’ or a ‘discovery’ evokes the notion of knowledge in the social sciences being akin to an archaeological finding of the natural sciences.
As a critical researcher, I find myself situated within neither the positivist nor the interpretivist tradition in epistemology. The question is: where am I? One way I might position myself is in relation to the “scheme for analysing assumptions about the nature of social science” proposed by Burrell and Morgan (1979, p. 3). Here, I would be situated at the centre of the dichotomy between “subjective” and “objective” approaches to social science, which are classified in relation to epistemology as “Anti-positivism” – “Positivism”. However, in what is a more sophisticated analysis than this, Chua (1986, pp. 620-621) proposes the critical epistemology as conceptually distinct from the ‘anti-positivist – positivist’ dichotomy proposed by Burrell and Morgan. The nuance introduced here by Chua is essential. Those who are ‘anti-positivist’ are plainly not of one mind. Whilst critical research, as with interpretivist research, is indeed critical of, if not openly hostile towards positivism (see Adorno et al., 1969), it is also critical of the nihilistic, reactionary and conservative trajectory it perceives within interpretivism (Antonio, 1981), insofar as the absolute denial of absolutism found in pure interpretivism establishes a domain in which truth is relativized:

To fundamental ontologists, relativism is the offense of bottomless thinking. Dialectics is as strictly opposed to that as to absolutism, but it does not seek a middle ground between the two; it opposes them through the extremes themselves, convicts them of untruth by their own ideas.

(Adorno, 1966, p. 35)

The critical epistemology is therefore deeply interconnected with the intersubjective ontology of critical theory. As such, knowledge is to be treated dialectically, neither solely in relativistic, subjective terms as a mere projection of the experiences of the researcher, nor as an absolute, objective and neutral being whose existence is independent of the researcher. This dialectical approach to research rose out of what Adorno and Horkheimer (1969) pronounce as an epistemological crisis that is the ultimate legacy of the Enlightenment, wherein the advances in knowledge for the sake of humanity made by the Enlightenment – the destruction of mythologies used to dominate and control – begin to consume and pervert themselves such that the Enlightenment brings forth not the hoped age of prosperity, liberation and freedom, but a new kind of barbarism and mythology:
In the most general sense of progressive thought, the Enlightenment has always aimed at liberating men from fear and establishing their sovereignty. Yet the fully enlightened earth radiates disaster triumphant. The program of the Enlightenment was the disenchantment of the world; the dissolution of myths and the substitution of knowledge for fancy.

What men want to learn from nature is how to use it in order wholly to dominate it and other men. That is the only aim. Ruthlessly, in despite of itself, the Enlightenment has extinguished any trace of its own self-consciousness. The only kind of thinking that is sufficiently hard to shatter myths is ultimately self-destructive.

(Adorno & Horkheimer, 1969, p. 3, 4)

In light of this, the critical theoretical project at large is geared towards salvaging from the Enlightenment the emancipatory potential of knowledge put in service of humanity (Horkheimer, 1947). As such, critical theory does not aim at, on the one hand, producing a form of Absolute Knowledge that transcends reality and represents ‘things as they really are’ – we should recall here Žižek’s (1994b) discussion of the impossibility of assuming a ‘God’s view’, ‘a view from nowhere’ – but at producing immanent knowledge, knowledge that is historically and contextually situated within society and in reference to empirical observations of that society (Antonio, 1981; Marcuse, 1972, pp. 10-11). Nor, on the other, does critical research adopt a wholly interpretive position in which the researcher humbly and piously offers what is ‘a mere interpretation of reality’, where the researcher is purportedly ‘neutral’ with regard to truth claims about that reality (Baker & Bettner, 1997; Horkheimer, 1972). Put differently, even though, as with interpretivism, critical research maintains that epistemological access to social reality is a process mediated by human interpretation, this does not preclude the capacity of rational thought to produce truthful interpretations of that reality. This is to say, critical theory retains a place for truth and its pursuit:

Without thinking about truth and thereby of what it guarantees, there can be no knowledge of its opposite, of the abandonment of mankind, for whose sake true

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45 For instance, in their preface to the new edition of *Dialectic of Enlightenment*, Adorno and Horkheimer (1969, p. ix, emphasis added) write: “We would not now maintain without qualification every statement in the book: *that would be irreconcilable with a theory which holds that the core of truth is historical, rather than an unchanging constant to be set against the movement of history.*” That said, there are constants in society over historical periods, one of which is held by critical researchers to be “the basic economic structure, the class relationship in its simplest form” (Horkheimer, 1972, p. 234).
philosophy is critical and pessimistic – there cannot even be sorrow, without which there is no happiness.

(Horkheimer, 1974, p. 80)⁴⁶

That said, the point that must necessarily be underscored here is that such truths remain partial, temporal and historically situated – they are not immutable, ahistorical, Absolute Truths – and therefore they must always be subject to critique and restatement in light of movements of history. And these truths are certainly not claims to reveal reality ‘as it really is’. As Žižek (2009, p. 6) reminds us, truth and reality are never whole, always partial – but instead efforts to illuminate specific logics and effects of domination operative in the contemporary social world. Crucially, I believe the latter, unlike the former, remains within the grasp of critical reason communicated through language (Adorno, 1973).

In conclusion, we can return to the question posed at the beginning of this section, which was: (i) what can we know; (ii) how can we know it; (iii) and what is truth? My answer is that we can develop immanent, partial, historical and temporal knowledge about social reality (what) through the blending of empirical, concrete material enquiry and the abstractness of theory (how) and that this knowledge is true in reference to its specific historical and material context (truth).

5.1.3. Practice: Doing

Where the preceding discussions of ontology and epistemology have focused on questions of existence, (social) reality and knowledge of that reality, I turn now to a consideration of the relation between that knowledge and practice. Such a consideration addresses the question of why we do research and to what ends we see that research in service of. As Chua (1986, p. 605) succinctly puts it, in this section I ask, “What is the purpose of knowledge in the world of practice?”

To repeat a now familiar pattern of this chapter, we begin by considering the currents of thought that the critical researcher is positioned in relation to, the positivist and the interpretivist. For the positivist current, research is conducted in service to the existing

⁴⁶ It is also worth noting here Horkheimer’s (2018, p. 120) closing remark in his 1931 address to the Institute for Social Research: “May the guiding impulse of this Institute be the unchangeable will to unflinchingly serve the truth!”
state of things, not necessarily to preserve this precisely as it is, but to refine ‘the way things are’ (Horkheimer, 1972). In relation to accounting, this means that the task of accounting research is to focus energy on the ‘improvement’ of the capacity of accounting to produce ‘neutral’, ‘apolitical’, ‘useful’ information for ‘decision-makers’ (Chua, 1986). For the interpretivist, research is a task that aims at developing explanations of the social world in order to better understand that world. In interpretivism at its purest there is no connection between the knowledge produced in research and practice as such. To make such a statement may seem extreme, but this certainly does not discount the value of interpretivist research in itself, only it is to say that in the view of the critical theorist, interpretivism, like positivism, stops one step too soon (Adorno et al., 1969, p. 67).

For the final time, then, we now explore how the critical researcher is positioned in relation to these streams of research. A critical approach to research designates an attitude on the part of the researcher in which the aim is not a mere accumulation of knowledge, verification or refutation of existing theories, or descriptions and explanations of past or present conditions for the sake of merely advancing understanding. Hostile both towards pronouncements of undiluted ‘scientific objectivity’ and ‘neutrality’, a critical approach rejects the assertion that value judgements have no place in academia, regarding those who advocate such a ‘neutral’ position as promoters of the unequal and unjust status quo of social conditions. Critical researchers regard the adoption of a so-called ‘non-partisan’, ‘value-free’ position as a mischievous fiction (Neimark, 1990).47 A critical approach takes as its aim the change of conditions in practice – how we live and work every day – through efforts in research and study (Cooper, 1997, 2002). In short, critical research, on the one hand, aspires to change the status quo of the society that positivism seeks to preserve and refine and, on the other, aspires to act in practice where interpretivism resides in the realms of thought:

The philosophers have only interpreted the world, in various ways; the point is to change it.

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47 Nietzsche’s remarks are of interest to us here, in that we might read them as a critique of interpretivism: “Do most modern historians perhaps reveal in their writing greater confidence in life and in their ideals? Their loftiest pretension is now to reflect what they see, repudiating all teleology; they will have nothing more to do with ‘proving’; they disdain playing the judge, thus showing their good taste – they neither assert nor deny; they ascertain, they describe. All this is to a high degree ascetic, but at the same time it is to a much greater degree nihilistic; let us make no mistake about this!” (Nietzsche, 1887, pp. 139-140).
Those who have the theory in their heads have it there in its totality and act according to that totality.

But if as a critical researcher I am to speak of action and change in the world of practice, what is it that I set out to change? Once more, let us consider the remarks of Horkheimer (1972, p. 246, emphasis added), where he argues that,

However extensive the interaction between the critical theory and the special sciences whose progress the theory must respect and on which it has for decades exercised a liberating and stimulating influence, the theory never aims simply at an increase of knowledge as such. *Its goal is man’s emancipation from slavery.*

But can we today – in the precise historical and material conditions in which I sit writing this text – truly speak of *slavery*? Is this not a callous undermining of both actually existing forms of contemporary slavery and of historical forms of slavery about which I can never truly understand the horror of? The point I wish to underline here is that if we are to speak of *slavery*, it must be carefully stated that such ‘slavery’ relates precisely to the specific form of social servitude and subservience produced by capitalism, or today, neoliberalism. The ‘slavery’ I write of is therefore more appropriately restated in the terms of *doxic* submission to ‘things as they are’ – or, in ideological terms, as domination that is not perceived as such, domination that is *misrecognised*. The point is not, therefore, that we are *literally* slaves, but that we are interpellated by neoliberal ideology to the extent that the present appears as natural and self-evident, not as the product of a historically contingent struggle in the intersecting realms of the social, political and economic.

And what of emancipation? Of course, we have engaged with this idea already in this thesis, where I wrote that many people are ‘at home in’, or at least have no deep-seated desire to radically overhaul, present social, political and economic conditions (see ‘(iv) *The Political Status of the Subject of Ideology*, section 4.1.2). The question of the ‘emancipatory subject’ marks a distinct point of departure in the project of critical theory with particular strands of Marxism that preceded it, particularly the currents of ‘orthodox’ Marxism that saw history as unfolding according to a series of incontrovertible, inevitable laws. As Antonio (1981, p. 337) explains:
Critical theorists do not have faith in an *inevitable* emancipation arising from either an armed confrontation between the proletariat and bourgeoisie or from a scientific ‘revolution’. Instead, they are deeply concerned with the pacification of the working class and with the functioning of science and technology as instruments of domination.\(^{48}\)

In this thesis, I am specifically concerned with the workings of technology in society, a category in which I of course include accounting technologies. This must not be mistaken, however, as a reactionary tirade against domination by technologies *tout court*, in which such technologies are demonised as *intrinsically* or *essentially* malevolent. To be critical does not see one opposed to developments in technology in-and-of themselves. On the contrary, critical theory, as with the Marxist thought with which it is bound up, welcomes developments in the *forces* of production (see Eagleton, 1997, pp. 40-41) and directs its critique toward the *relations* of production in which such technologies sit and the unequal social relations that they in turn sustain and reproduce. Therefore, critical theory would not deny the development and advancement in the meeting of human needs made possible by the bourgeois, capitalist epoch, but today opposes the extent to which the irreparable antagonisms within this mode of political economy produces crass social, political and economic inequalities and that capitalism now, perversely, works to oppress through prosperity (Marcuse, 1972).\(^{49}\) The result, as Žižek (1994b, p. 1) poses, drawing on Frederic Jameson, is that today nobody seriously considers possible alternatives to capitalism any longer, whereas popular imagination is persecuted by the visions of the forthcoming ‘breakdown of nature’, of the stoppage of all life on earth – it seems easier to imagine the ‘end of the world’ than a far more modest change in the mode of production, as if liberal capitalism is the ‘real’ that will somehow survive even under conditions of a global ecological catastrophe…

As such, the task of the critical theorist is to make the case that things might be otherwise – to invert Margaret Thatcher’s infamous pronouncement, that there *is* an alternative, that

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\(^{48}\) Those who affirm the inevitability of emancipation could perhaps be accused of taking the words of Marx and Engels in *The Communist Manifesto* (1848) rather too literally. It should not be forgotten that as a political manifesto, this text was purposively polemic and provocative.

\(^{49}\) I argue that capitalism is itself built on a series of *contradictions* that cannot be reconciled *within* a capitalist mode of political economy. This makes futile the present calls for a ‘responsible capitalism’ or a ‘cleaned-up capitalism’. More precisely, capitalism – today in neoliberal form – is built upon a series of irreconcilable *antagonisms*, a notion which crucially preserves the place for struggle and opposition rather than asserting a ‘logical’ or ‘objective’ contradiction that must simply be identified and erased (Laclau & Mouffe, 1985, pp. 108-131).
a society arranged along more just and equitable lines than the present neoliberal one can exist (Brown, 2015). For me, the purpose of knowledge in the world of practice is, however ambitious this may sound, to work towards such a society. This thesis is an important step on the way to fulfilling this ambition, in that it constitutes a methodological and theoretical foundation for my future efforts in research. With this foundation in place, I move on to introduce the empirical context within which I investigate the research questions posed earlier in this thesis.

5.2. EMPIRICAL CONTEXT

As a critical study, I see my research as embedded in the society about which this research is conducted. As such, society at large forms the overarching context of this thesis. But to say this is clearly to specify an impossible task – one simply cannot set about studying ‘society’ as a whole. What can be done, however, is to study society in smaller, approachable phenomena: we can ‘study the big in the small’. I begin this section, therefore, by setting out this schema of ‘the big’ and ‘the small’, which I break into four interrelated levels whose scale narrows progressively from the first to the last. By ‘scale’, I mean here the extent to which one can easily study the phenomenon in question. This can be illustrated neatly by borrowing an example from the natural sciences: one cannot study ‘global warming’ as a whole, but can do so in the observation of empirical phenomena at a ‘smaller level’ – e.g. focusing specifically on empirical measurements of sea levels over time.

In this thesis, first I begin at the broad social level with the phenomenon of the global zeitgeist of ‘transparent’ states under neoliberalism. Second, I descend from this global, international phenomenon to a local, national one, to the level of the open government movement, as a whole, in the UK. Third, a specific function, unit, field or department of government must be designated for study, which in this thesis is the prison system of England and Wales. Last, I specify an empirical phenomenon to be studied within this ‘local’ context, which is the suicide and two particular representations of suicide made visible in transparency (the first, in ‘Prisons data’, the second, in ‘Fatal Incident reports’).

It is at this point important to note that the focus of this study is to explore and research transparency in and of its own right, not specifically to research transparency in the context of prisons. To place the emphasis on transparency, as opposed to prisons, is by
no means to detract from the importance of the particular underlying material context of this study, but is to reiterate that my aim is to reflect on the roles and influences of transparency in society as a whole. Nonetheless, it is methodologically important that I provide a justification of my selection of suicides in prisons as the empirical focus for my study of transparency. The following section takes up this task.

5.2.1. Why prisons? Why suicide?

In discussion up to now, I have by and large remained at the broad social level. As such, my interest in and concern with ‘the big’ of this thesis – the global zeitgeist of transparent states under neoliberalism and the materialisation of this in the UK – has been given considerable attention. It is therefore important at this point to set out my reasoning for selecting the specific context of prisons and the suicide as the ‘local’ focus of this text. Why not choose to study the transparency of a phenomenon in the context of a university, a megaproject or a corporation? And why, given the context of prisons, choose to study suicide specifically? Put simply, it is necessary at this point to address two questions: why prisons and why suicide? In what follows, I set out my answer to each.

Before doing so, I wish to acknowledge what is perhaps a peculiar feature of the empirical context of this thesis, namely, the decision to focus on prisons in England and Wales rather than those in Scotland, where I live and study. My opting to focus on England and Wales concerns the scale and form of the network of transparency produced on prisons there in comparison to that produced on prisons in Scotland. In contrast to the extensive and varied network of online transparency on prisons produced by the MoJ and HMPPS, far less material is made available online concerning prisons in Scotland, with the vast majority of the material that is available being presented in the traditional form of annual reports. Given my interest in exploring the increase in forms of accounting that are ‘visualised’ and constituted in ‘live’ and ‘dynamic’ dashboards and data-hubs, the rich source of this sort of material published on prisons in England and Wales represented a more stimulating case in both empirical and theoretical terms than the Scottish context.

Now, ‘why prisons?’ What makes prisons particularly suitable as an empirical context in a study of transparency is that accounting, as a technology of visibility, is tasked with representing a space purposefully designed to be opaque. As an institution designed with the explicit purpose of walling off its inhabitants from wider society – and vice versa –
prisons are intrinsically institutions of the opaque. In this respect, the selection of the prison is bound up with the methodological and theoretical positions I adopt in this thesis, particularly as concerns the notion of negation. Insofar as a strategy of negation entails thinking-in and investigating contradiction (Marcuse, 1968), there is perhaps no more suitable empirical site for a study of transparency that takes up the style of negation than the prison. Transparency at its purest promises total visibility; the prison, as an institution designed to be opaque, is the antithesis of such a notion. In other words, the very opacity of prisons makes them precisely suited to a critique of transparency, insofar as claims about ‘opening up’ and ‘casting light on’ can be most provocatively and fruitfully critiqued in places of extreme darkness and opacity.

Beyond this theoretical justification of ‘why prisons’, I also wish to add that a study of prisons is related to my own concern with broader issues of inequality and injustice in society. Overwhelmingly, research demonstrates that prisons incarcerate a grossly disproportionate share of the weakest and most vulnerable people in society (Houchin, 2005), primarily those who are homeless, mentally ill, poor, addicts, or those who were abused as children (Coyle, 2016). In this sense, prison increasingly supports, stands in for, or replaces the array of social services subjected to a sustained assault in the regimes of austerity seen under neoliberalism (Wacquant, 2009b, 2010a, 2014). I consider it an important task of the critic – or here we might say intellectual – to endeavour to give a voice to those most oppressed in society.

Now, ‘why suicide?’. To begin, I offer an answer similar to that given in relation to the question of ‘why prisons’. A suicide is surely one of the darkest traumas in humanity, but a suicide in prison is particularly dark, and thus we are here presented with an opportunity to exercise a negation of the claim of transparency to make such a dark moment visible to us. But in a second, vitally important respect, my concern with the transparency of suicide and my decision to select it for study relates to my argument that we, as living, thinking subjects, cannot know what suicide is ‘really like’. In this respect, it is futile, if not spectacularly crass, to endeavour to ‘more faithfully represent’ a suicide, for how could we ever know what suicide is ‘really like’? It is not my intention in this thesis to be drawn

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50 Suicide is, as such, an intrinsically philosophical problem. Camus (1979, p. 11) famously writes, “There is but one truly philosophical problem and that is suicide.”
into a domain of philosophical realism and representationalism in which transparency is reproached for ‘not representing the way things really are’ (McKernan, 2007). Rather, I seek to investigate the social relations – more specifically, the subjectivities – produced and shaped by transparency. If I were to engage with transparency of the suicide in a theoretical register of representation, I would become ensnared in problems of realist philosophy and consciousness that would constitute grounds for a thesis in its own right (see Nagel, 1974). More than this, to engage in such reflection would be, for me, an endeavour of excessive relativity and existentialist idealism that would do little to contribute to changing the conditions in society that play a part in the occurrence of such an act. What the transparency of suicide represents, therefore, is a case that is particularly suited to a study of the way in which objects of ideology structure our understanding of reality, rather than misrepresenting ‘things as they really are’; the latter implies that we could know what it is like to commit suicide, which I maintain that we cannot.

A final note is needed here with regard to the study of suicide. As will later be shown, deaths in prison, by suicide or other means, are, by law, required to be investigated by an independent authority. The law also requires this investigation be made “open to public scrutiny” (Why does the Ombudsman investigate deaths?, 2019). In this respect, although the material that I will later present as ‘data’ is extremely sensitive, referring as it does to the names of those deceased, it is freely available for public access. However, this does not mean that I am at ease with the practice of treating as ‘data’ what ultimately refers to the end of a life – to me this is and will always remain problematic.

Having here provided a justification of my choice to study prisons and suicides in prisons, I now move on to set out an array of archival, historical, statistical, and theoretical materials in order to give a contextualising overview of suicides in prisons in England and Wales.

5.2.2. SUICIDES IN PRISONS IN ENGLAND AND WALES

In order to develop my knowledge and understanding of suicides in prisons in England and Wales, it was necessary to begin my research by developing a holistic understanding of the field of prisons as a sub-field of the state, the historical development of the prison

51 For example, less pressing than the question of ‘is this suicide ‘faithfully represented?’ would be, ‘how did a programme of austerity contribute to its happening?’
system and the contemporary conflicts and struggles within the system. To do so, I conducted an extensive archival review of academic articles, newspaper articles, government documents, the National Archives, speeches by politicians, statements made on prisons in the House of Commons (Hansard), independent reports by prison charities and prison reformers, documentaries on prisons in the UK and books written by ex-prisoners, prison governors and prison reformers. I also attended a number of lectures on prison reform hosted by the Howard League for Penal Reform and by the Glasgow Centre for Population Health and visited exhibitions on prisons in Glasgow at the Kelvingrove Art Gallery and Museum and at the People’s Palace and Winter Gardens. In addition to this, I conducted a series of informal, unrecorded interviews, with: a former Secretary of State for Justice in Scotland, a former prison governor (now an Emeritus Professor of Prison Studies) a prison governor and leading academic at a prestigious UK university, a former finance and administrative director of a private prison, a prison manager, three prison officers, two prison administrators, a former prisoner who is now the CEO of a prison reform charity, a leading Professor of sociology and criminology, and a journalist specialising in matters of criminal justice. I also conducted a one-day site visit to a prison in England on the personal invitation of a prison governor where I spent the day discussing prison working and living practices with staff in the prison office space and grounds.

Drawing on these insights, in what follows I set out an overview of: (i) prisons in England and Wales; (ii) suicides in prisons in England and Wales; (iii) living and working conditions in prisons in England and Wales; and, (iv) prisons, class rule and repression.

(i) **Prisons in England and Wales**

As of 1st July 2019, in England and Wales there are 117 prisons and Young Offender Institutions (YOIs), 13 of which are operated by the private sector, the remaining 104 being operated by Her Majesty’s Prison and Probation Service (HMPPS). There are a further four prisons in England and Wales, one of which is an ‘Immigration Removal Centre’ operated by HMPPS and three ‘Secure Training Centres’, of which two are

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52 Prisons are a devolved matter in the government of the UK, with Scotland and Northern Ireland both operating their own prison systems (Sturge, 2019). Unless otherwise stated, all figures quoted here refer solely to England and Wales.
operated by the private sector, the third by HMPPS (*Transparency Data: Prisons and their resettlement providers*, 2019). HMPPS is an executive agency of the Ministry of Justice (MoJ), a ministerial department of the UK Government (*Organisations: Her Majesty’s Prison & Probation Service*, 2019). Executive agencies are operationally independent from ministerial control. Elected government ministers are responsible for setting the policies to be implemented by executive agencies, but have no authority to intervene in operational matters of delivery.

As of 26th July 2019, the prison population of England and Wales stood at 83,042 (*Monthly Bulletin – July 2019*, 2019). To place this figure in historical context, it must be noted that the prison population has, over the last 10 years, been relatively stable. In 2008, the average year end population stood at 82,572, though in 2012, reached an historic year high of 86,634. Over a longer period, however, the current population is at a historically high level, with the average year end prison population of 1978 being 41,796 (for all year end population figures, see *Safety in Custody Statistics, England and Wales: Deaths in Prison Custody to December 2018, Assaults and Self harm to September 2018*, 2019). This increase in population has been described by some as attributable to a recasting of welfare issues as problems of social order and penal control (Garland & Sparks, 2000), whilst others have linked this punitive upsurge to the development of a globalised and hegemonic neoliberal political economy (Wacquant, 2009a).

Placing the current rate of imprisonment of England and Wales in international context sees England and Wales (as with Scotland) atop the league tables for rate of imprisonment in Europe, with 174 and 166 prisoners per 100,000 head of population (respectively) as at the most recent count (Sturje, 2019, p. 4). Whilst this compares poorly with imprisonment rates elsewhere in Europe (for instance: Northern Ireland, 77 per 100,000, Sweden, 59 per 100,000, Norway, 63 per 100,000 and Germany 78 per 100,000), imprisonment rates internationally are far higher, with the United States having a rate of imprisonment of 655 per 100,000 head of population.53

(ii) Suicides in Prisons in England and Wales

In 2018, there were 92 “Self-inflicted” deaths in prisons in England and Wales, which represented an increase from the 70 deaths recorded in 2017, but a still substantial decrease from the historic high of 123 in 2016 (Safety in Custody Statistics, England and Wales: Deaths in Prison Custody to December 2018, Assaults and Self harm to September 2018, 2019). Over a longer historical period, it can be observed that the number of suicides in prisons has, broadly, tracked the increase in the prison population. What must be noted here is that the rate of suicide in prison far exceeds that observed outside of prison, with a recent MoJ statistics bulletin calculating the risk of suicide (“self-inflicted mortality”) in prison as “over six times more likely (620%) than self-inflicted mortality relative to the general population [of England and Wales], with the true population difference between 480% and 783%” (Safety in Custody Statistics, England and Wales: Deaths in Prison Custody to December 2018, Assaults and Self harm to September 2018, 2019). This is a finding consistent with a broader international research programme conducted by the World Health Organisation (Preventing Suicide in Jails and Prisons, 2007, p. 3).

It must be acknowledged that the simple comparison of rates of suicide within and outside prison is neither a straightforward or unproblematic procedure (Lloyd, 1990). However, such an acknowledgement should not discourage us from recognising that even in conditions of absolute luxury, being locked up for many hours of the day, every day, for a period of years, would drive most of us to absolute despair and into suicidal thoughts. In other words, irrespective of the actual recorded rates of suicide in prisons, we must remember that the very act of locking a human being in a cell is itself an act of great inhumanity, particularly so when those incarcerated typically suffer from multiple mental and physical health issues and a range of problems with substance abuse and addiction.

(iii) Living and working conditions in prisons in England and Wales

The Government is failing in its duty of care towards people detained in England’s prisons.

Too many prisoners remain in unsafe, unsanitary and outdated establishments. Violence and self-harm are at record highs. Most prisons exceed their certified normal accommodation level and a quarter of prisoners over the last two years have lived in overcrowded cells. Staffing shortages have forced overstretched prisons to run restricted regimes, severely limiting not only opportunities for prisoners to engage in purposeful activity, but access to health and care services both in and outside prisons.
Too many prisoners die in custody or shortly after release. Whilst deaths, including by suicide, in prisons have fallen slightly since their peak in 2016, so-called natural cause deaths, the highest cause of mortality in prison, too often reflect serious lapses in care. We are also concerned about the increase in deaths during post-release supervision and reports of people being found unresponsive in their cells. Every suicide should be regarded as preventable and it is unacceptable that those known to be at risk face unacceptable delays awaiting transfer to more appropriate settings.

(House of Commons Health and Social Care Committee: Prison Health, 2018, p. 3)

Prior to this section, I offered a short series of statistics in order to give a very brief, schematic overview of the scale of the prison system in England and Wales and the problem of suicides within it. However, I would argue that an excessive reliance on statistics and figures is itself a part of the failure to confront the crisis facing prisons. The words of the former Chief Inspector of Prisons, Nick Hardwick, capture precisely this sentiment:

There is a danger of the politicians over-analysing the figures and missing what is under their noses on the wings […] people being held in deplorable conditions who are suicidal, they don’t have anything to do and they don’t have anyone to talk to.

(Cited as in Coyle, 2016, p. 11)

Beyond considerations of statistics and the immediate material conditions of imprisonment, it must also be emphasised that living and working conditions inside prisons are a reflection of the social, political and economic climate outside of prisons (Coyle, 2008; Stern, 1993) and of the organisational culture and practices within prisons (Bennett, 2014, 2016). I want here to briefly discuss the former, that is, how conditions inside prison are a function of political-economic conditions.

In recent years, prisons, as with all public services across the UK, have been subjected to a prolonged period of financial austerity, a part of what former Prime Minister David Cameron pronounced as “the age of austerity” (Cameron, 2009). The severe spending cuts imposed under austerity mean that prisons are underfunded, understaffed and overcrowded, resulting in a dramatic deterioration in working and living conditions for staff and prisoners (Life in prison: Living conditions, 2017; Prisons in the UK are stretched past their limit, 2016; Tonybee, 2018). In practice, this means that prisoners spend increasing amounts of time in their cells rather than in purposeful activities – education, exercise, apprenticeships, and so on (Preventing prison suicide, 2016). Recent research has shown that
some prisoners (including children) are held in their cells or solitary confinement for as many as twenty-three hours per day (Grierson, 2020).

Aside from the rise of suicides noted previously, in recent years incidents of self-harm, assaults on prisoners, assaults on staff and use of legal highs or illegal drugs have all reached record highs (Prison: the facts: Bromley Briefings Summer 2017, 2017; Travis, 2016b). This despite warnings from prison reform campaigners that such a rise would be the inevitable consequence of reducing budgets without a corresponding reduction in prisoner numbers (Breaking point: Understaffing and overcrowding in prisons, 2014). In a further expression of the pressure placed on prisons, a number of large prison riots have broken out in recent years (Travis, 2016a) – and continue to do so (Hymas, 2019) – marking a return to the instability and tensions that resulted in the infamous 25-day Strangeways riot of 1990 (Evans & Willgress, 2016). As a result “prisons are routinely and increasingly resorting to draconian punishments in a counter-productive attempt to regain control” (Out of control: punishment in prison, 2017).

The deterioration of the living and working conditions in prisons cannot be dissociated from the deterioration of the material conditions of the establishments in which staff work and prisoners are held. Old prison buildings from the Victorian era are outdated and badly in need of renovation (Brown, 2018). However, in the majority of cases, the prisons built to replace their Victorian predecessors are ‘super-jails’ with operational capacities of over 1,000 inmates (Travis, 2014, 2017). This is despite well-established evidence and consensus among penal reform groups, criminologists, criminal justice experts and former prison governors (James, 2015; Woolf, 1991) that smaller, local prisons, with a capacity not exceeding 400 places, are the best route to delivering a more manageable, humane and decent prison estate (Grimwood, 2014).

(iv) Prisons, class rule and repression

The preceding sections have provided an overview of prisons, both in statistical and narrative terms, briefly describing the scale of prisons in England and Wales, the problem of suicide in prisons, and the living and working conditions in those prisons. What these sections do not consider, however, is who we find in prisons. In other words, though it is important we know how many people are in prisons, the knowledge that there are at
present over 80,000 people in prisons in England and Wales does not tell us who these people are and why they are there.

As a function of my methodological positioning in critical theory, I want here to emphasise that prison serves to enforce and perpetuate class rule in society and that the high prison population can be read as a symptom of a society built around a capitalist class antagonism (Marx & Engels, 2010; Rusche & Kirchheimer, 1939). Prisons represent a key repressive apparatus of the capitalist state (Althusser, 2014; Olin Wright, 1973), acting as an instrument of social control that affects and is directed towards the disciplining and exclusion of the poorest in society. This said, and as Garland (1991, p. 133, emphasis added) notes, I am mindful to acknowledge that “if the Marxist argument is to be sustained, it must recognize – as many Marxists now do – that the criminal law’s class functions are combined with genuine social functions, such as the prohibition of violence and the punishment of predatory criminals.” Indeed, it is with such acknowledgement that Horkheimer (1974, p. 145) wrote that, “It is true enough, of course, that social freedom is never achieved without force. Numerous unsavoury activities are required if society is to be held together, including the maintenance of prisons and the production of murderous weapons. To do away with these would be to give up life itself.”

Crucially, though, it must be emphasised that the assertions made in Marxist and other critical theories of society are not, however, mere theoretical pronouncements: they are repeatedly borne out in empirical studies of prison populations. Overwhelmingly, the prison population in England and Wales (Crewe, 2009; Jewkes, 2007) – as in Scotland (Coyle, 1991; Houchin, 2005), the UK as a whole, the US (Garland, 2001; Wacquant, 2008, 2009a, 2009b), Europe and beyond (Wacquant, 2012) – is disproportionately made up of the materially dispossessed in society. Stated in simpler terms: the poor. An extract from Roger Houchin’s 2005 study, Social Exclusion and Imprisonment in Scotland, provides a particularly clear picture of the relation between poverty and imprisonment:

There is a near absolute correlation between the level of social deprivation of local government wards, clustered in groups bounded by decile scores on the Scottish Index of Multiple Deprivation (SIMT) and the imprisonment rate for that group. That correlation holds true throughout the range from the most prosperous communities to the most deprived.
The imprisonment rate for men in Scotland was 237 per 100,000. The imprisonment rate for men from the 27 most deprived wards (those with SIMT scores >70) was 953 per 100,000. The imprisonment rate for 23 year old men from the 27 most deprived wards was 3,427 per 100,000.

(Houchin, 2005, p. 77)

The criminalization of poverty, whether that be historically in the form of the Poor Law of the 19th century or today in the arrest and imprisonment of the homeless, serves to maintain and reproduce a capitalist system in which (lack of) property sees one excluded from (capitalist) society. This exclusion in turn locks prisoners into cycles of re-offending, whether that be because they are unable to secure employment post-release or because they become chronically dependent on and addicted to drugs and alcohol after serving sentences in the deplorable conditions of overcrowded and underfunded prisons. For such people, whose past almost always involves some or other form of extreme violence or trauma in childhood or adolescence (McGarvey, 2017), now struggling with addiction, depression, and with poor or no qualifications or educational skills (vast numbers of prisoners either cannot read, or read at levels at or below that expected of an eleven year old child (The Centre for Social Justice Green Paper on Criminal Justice and Addiction, 2010, p. 8))

the notion of rehabilitation is mere “myth and ceremony” (Wacquant, 2010b). As Andrew Coyle, ex-prison governor and Emeritus Professor of Prison Studies at the University of London, sagely put it when I interviewed him early in my research: ‘If you want to rehabilitate people, then don’t put them away in the first place.’54

A final note is needed here. What the above should not do is establish a crude and unfair syllogistic formula linking class, poverty and imprisonment (i.e. ‘prisons are overwhelmingly populated by poorer people’ and ‘prisoners have been convicted of criminal offences’, therefore ‘all poor people are criminals’). Nor should it undermine the importance of understanding the relations between imprisonment and gender, ethnicity, sexuality and so on. Rather, it should instead affirm and make the case for class analysis of prisons as an important and productive lens for understanding and further enquiring into who is in prison and why they are there.

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54 This interview was not recorded. The quote referenced here is from my own written notes.
In this section, I have set out (i) a statistical outline of prisons in England and Wales; (ii) an introduction to the issue of suicide in prisons; (iii) an overview of living and working conditions in prisons; and, (iv) a reading of prisons as a repressive apparatus of class rule. With this, I bring this section to an end, and move on to give an overview of the extent accounting literature on prisons.

5.2.3. PRISONS AND ACCOUNTING

There is a small literature in accounting which has investigated the empirical context of the prison. This literature is situated within the wider critical literature that reflects on the roles of accounting in furthering the ends of capitalism and neoliberalism. As such, privatisation is a core theme running throughout the extant literature on accounting and prisons. Specifically in relation to developing our understanding of accounting technologies and forms, the extant literature on prisons and accounting consists of examinations of the role of accounting as an instrument of management control and accounting as an ideological device in public and political discourse.

Studies have, therefore, reflected on and critiqued the capacity of accounting to mask ideological ends of privatisation and promulgate a myth of private sector efficiency and effectiveness (Cooper & Taylor, 2003, 2005), whilst also illuminating the deleterious effects of privatisation on prison living and working conditions for staff and prisoners (Taylor & Cooper, 2002, 2008). For instance, in their study of HMP Kilmarnock (a privately operated prison in Scotland), Taylor and Cooper (2008) draw attention to the incentive for the private operator to pressure staff into omitting or under-reporting incidents of assault or violence by prisoners on staff. Staff were pressured in this way because such incidents led to the operator incurring “penalty points” and “fines”, both of which would reduce the profit made on the contract:

According to PCOs [Prison Custody Officer], the failure to report or the downgrading of incidents including assaults and discoveries of drugs, weapons or other banned items, or the falsification of statistics in order to prevent the prison from incurring fines, were systemic. Many examples could be cited but the following incident is perhaps the most shocking:

this was when I finally said ‘I’m out of here’. A personal alarm went off and I bolted up to it – it was at the long-term houseblock, and it was an officer, XXX, who had had a pen plunged into his neck … he was actually staggering down the stairs, on his own, holding a bandage with blood pouring out of it. I read a couple of weeks later
So that the assault was nothing, he was barely scratched they had definitely downgraded that. How serious an assault can you get? (PCO1) (Taylor & Cooper, 2008, p. 23)

Such findings resonate with and justify the concerns raised by Andrew (2007) that private operators’ pursuit of profit is inimical with the act of depriving a citizen of their liberty. In addition to this, other research has critiqued the primacy of accounting narratives of ‘efficiency’ and ‘cost effectiveness’ in discourse in place of sincere reflection over the causes and implications of incarceration (Andrew, 2011; Andrew & Cahill, 2009) and has interrogated the position of accounting in policy-making spheres, in which it is perceived as a technical, apolitical, neutral language communicating a series of uncontroversial, objectively determined truths (Andrew, 2010; Andrew & Cahill, 2017).

Research has also critiqued the prevalence of accounting as accountability in prisons, drawing attention to the pitfalls of the decoupling of everyday organisational practices from their representation in reporting practices (Andrew, Baker, Cooper, & Tweedie, 2019) and raising concern with the ethical and moral issues that wholly technical accountability obscures (Andrew, 2007). The proliferation of accounting technologies in the management of prisons has also been examined and positioned in relation to privatisation and the accompanying rise and spread of New Public Management in government institutions (Mennicken, 2013). Finally, it must also be noted that the literature on prisons in accounting is ‘critical’ not only in the sense of its perspective on society in the realm of ideas, but also in that a number of contributions made to this literature have gone on to influence practice (Andrew & Baker, 2018; Cooper & Taylor, 2002).

In this thesis, I add to this literature by considering the way in which accounting, in the mode of transparency, makes the prison visible to the citizenry. As such, I move away from a dominant concern of the extant literature – i.e. privatisation and its effects on the internal operations of prisons – and explore the relation between the roles of accounting, prisons and the operation of democracy (see Armstrong, 2007, p. 13). Furthermore, in taking the stress off privatisation and focusing on the state, I seek to emphasise the way

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55 Although not in the accounting literature, Coyle’s (2007) reflection on prisons and technical accountability is also an excellent piece on this matter. In addition, see Bennett (2014).
in which neoliberalism does not operate solely in the mode of economic privatisations of hitherto state-owned or state-delivered services and functions, but that it also remodels the political subjectivity of the citizenry in accordance with patterns of thought and modes of reasoning derived from capitalism:

Neoliberalism governs as sophisticated common sense, a reality principle remaking institutions and human beings everywhere it settles, nestles, and gains affirmation. Of course, there are dust-ups, including protests and political altercations with police, over the privatization of public goods, union busting, benefits reductions, public-service cuts, and more. But neoliberalization is generally more termite-like than lion-like... its mode of reason boring in capillary fashion into the trunks and branches of workplaces, schools, public agencies, social and political discourse, and above all, the subject.

(Brown, 2015, pp. 35-36)

In the next section of this chapter, I reflect on the place of prisons in the contemporary social, political and economic context of neoliberalism.

5.2.4. PRISONS AND NEOLIBERALISM

Is there a specific or necessary relation between prisons and neoliberalism? I want to begin this section by refuting the idea that ‘prison’ itself could be branded a ‘neoliberal’ phenomenon. Put simply, there is no ‘neoliberal’ essence to prisons. Those who are imprisoned remain, as has been the case throughout history, the poor, the mentally ill, the homeless, and so on. In this respect, prisons under neoliberalism continue to form part of a repressive apparatus of class rule, as I set out in a previous section (section 5.2.2, part iv). Might we stop here, then, and say that the conditions and uses of prisons under neoliberalism are the same as those we would find in capitalist, socialist, authoritarian or totalitarian regimes?

Whilst I maintain that there is nothing necessarily or intrinsically neoliberal about incarceration as such, I want to use two vignettes to illustrate features of imprisonment that I argue are distinct under neoliberalism. First, at the symbolic level, how there is an economization of the notion of rehabilitation that displaces more traditional moral, religious and conservative tropes. Second, at the material level, how prisons, whilst being subjected to a sustained programme of austerity, increasingly deputise or replace the
institutions either abolished or privatised that would formerly have been responsible for those now ‘criminalised’ by incarceration.

(i) The economization of the discourse of rehabilitation under neoliberalism

Q2 Chair: How would you encapsulate the overall purpose of the thrust of the Government’s prison policy?

Michael Gove: In a sentence, it is about turning prisoners from liabilities into assets.

(Oral evidence: Prison reform, 2016)

I never want us to forget that it is the victims of crime who should always be our principal priority. And I am not unrealistic or starry-eyed about what prisons can achieve. Not everyone shows remorse, and not everyone seeks redemption. But I also strongly believe that we must offer chances to change, that for those trying hard to turn themselves around, we should offer hope, that in a compassionate country, we should help those who’ve made mistakes to find their way back onto the right path.

In short: we need a prison system that doesn’t see prisoners as simply liabilities to be managed, but instead as potential assets to be harnessed.

(Cameron, 2016, emphasis added)

To begin, it must be acknowledged that if we are to speak of an ‘economization’ of penal discourse under neoliberalism we must first recognise that the use of financial or economic metaphors in this space is by no means novel. Indeed, the notion of ‘paying back a debt to society’ has figured as a symbolic anchor in the discourse of punishment throughout history. For instance, in *The Genealogy of Morals*, Nietzsche (1887, pp. 49-50) writes of how the economy of punishment centres on “the contractual relationship between creditor and debtor”, and that in punishment “the creditor is granted by way of repayment and compensation a certain pleasure, a sense of satisfaction – the satisfaction of being able to wield, without a scruple, his power over one who is powerless”. Likewise, in *Discipline and Punish*, Foucault (1977, pp. 232-233) discusses the notion that a person is imprisoned to ‘pay their debt’ to society in what constitutes an “economico-moral” repatriation. Therefore, an economization of the terms of penal discourse *in general* is by no means novel – contemporary public discourse on prisons has long been conducted in a language of costs, efficiency and value-for-money (Andrew, 2010). However, what *is* novel is the expression of the specific notion of ‘rehabilitation’ itself in economic terms.
Hitherto, dominant penal discourses on ‘reform’ or rehabilitation have been structured and expressed in either pseudo-religious or overtly religious terms, with the notion of rehabilitation being closely bound up with religious ideals, particularly those of Christianity (Coyle, 1994, p. 14). The moralising, religious rhetoric of ‘rehabilitation-as-repentance’ sees the task of the prison as impressing upon the individual the moral or ethical injuriousness of their actions; the prison sentence is then an opportunity to ‘correct’ (hence, ‘corrections’ or ‘correctional’ institutions) the path of the prisoner and set them onto the ‘right’, ‘God-fearing’ course.

What we can observe in the remarks cited at the beginning of this illustration (Cameron, 2016; Gove, 2015; Oral evidence: Prison reform, 2016) is an instance of Wendy Brown’s (2015) assertion that in neoliberalism social, political, moral and ethical dimensions of life are increasingly expressed in the language of markets – in “market speak” (Brown, 2006). Or that, in Foucault’s terms, in neoliberalism the individual is conceptualised as a unit of human capital who, as an ‘entrepreneur of the self’ thinks of life as does an investor who seeks to maximise their return on capital (Cooper, 2015b; Foucault, 2008). This serves to empty the notion of rehabilitation of any reference to or anchoring in the laudable, though flawed, ideals of justice, forgiveness, remorse and morality. If we are to apply the logic of rehabilitation as a market process, in a neoliberal society a prisoner is ‘rehabilitated’ if they are economically productive, or (if we are to use the terms proper to recognition of an ‘asset’) if they are ‘an entity from which future economic benefit will flow’. Thus, where both Foucault and Nietzsche assert that the moral content of punishment or ‘rehabilitation’ takes on the form of an economic transaction, in neoliberalism, rehabilitation takes on the structure of an economic transaction in both form and content, where the prisoner is to ‘pay their debt to society’ not by repenting from their ‘sinful’ and ‘immoral’ ways, but by becoming an asset in society.

(ii) The rightward tilting of the state under neoliberalism

My son was not a criminal; he was in prison because there was no alternative place of safety.

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56 Religious approaches to punishment were not always structured as efforts to ‘reform’: “The old Holloway prison, built in 1852, had above the gate the encouraging sentiment: MAY GOD PRESERVE THE CITY OF LONDON AND MAKE THIS PLACE A TERROR TO EVIL DO-ERS” (Stern, 1993, pp. 45-46).
British compassion for those who are suffering has been replaced by a punitive, mean-spirited, and often callous approach apparently designed to instil discipline where it is least useful, to impose a rigid order on the lives of those least capable of coping with today’s world, and elevating the goal of enforcing blind compliance over a genuine concern to improve the well-being of those at the lowest levels of British society.

(Alston, 2018, p. 3)\textsuperscript{57}

At the material level, and recalling my earlier conception of the state as collection of fields distributed across two hands (Bourdieu, 1998c, 2004) – the Left (the social, protective) and the Right (the economic, coercive) – I argue, following Wacquant (2012, p. 74), that under neoliberalism there is a “double rightward skewing of the structure and policies of the state”. In practice, this means that the material resources of the state are channelled toward Right hand (coercive, repressive, and penal) functions and services and away from those of the Left hand. However, and to ensure that my theory remains informed by empirical observation, it must be noted that unlike in the formative years of neoliberalism – where in the UK then Prime Minister Margaret Thatcher specifically targeted social functions of the state for abolition or roll-back, whilst strengthening and expanding the ‘law and order functions’ (Carter, Klein, & Day, 1992, p. 79) – the recent austerity measures in the UK have been applied across the state, with cuts to police funding in particular attracting considerable public attention (see O’Hara, 2015).

Specifically with respect to prisons, cuts to budgets come at a time where prisons are under greater pressure to deal not only with an excessive total population, but also with a population of prisoners with a variety of mental and physical health issues, disabilities, and addictions (Bennett, 2016; Coyle, 2016), problems which a depleted social welfare infrastructure is unable to combat due to present budgetary pressures and a legacy of recent reconfigurations of the architecture of the state – e.g. privatisation of social housing, closing of mental health institutions, privatisation of care for the elderly. Indeed, Coyle (2005, pp. 60-81) explains that much of the additional stress loaded onto the prison system, prior to any reductions in spending imposed under austerity, can be traced to the closing of dedicated mental health institutions without establishing the necessary

\textsuperscript{57} Excerpt from \textit{Statement on Visit to the United Kingdom, by Professor Philip Alston, United Nations Special Rapporteur on extreme poverty and human rights} (2018).
community-based support services intended to replace these infamous ‘asylums’. As Wacquant (2012, p. 74) puts it, “mentally ill patients get ‘deinstitutionalised’ with the closing of hospitals and ‘reinstitutionalised’ in jails and prisons after transiting through homelessness” (see also Wacquant, 2009b, 2010a, 2014).

The broader point that I wish to stress here is that in a neoliberal society the structural material and symbolic inequities of a capitalist class system are glossed over by the liberal myth of the wholly autonomous, free-thinking, rational individual (Brown, 1995). In the putatively equal society of neoliberalism, where material inequalities introduced from birth are ignored, the most economically and socially vulnerable in society are told that they must ‘fend for themselves, just like everyone else’. If the disadvantaged and marginalised in society fail to fulfil this fallacious and disingenuous task, they are regarded not as victims of exceptional macro-economic conditions nor of being deserted by a government who clings to the “trope of ‘individual responsibility”’ (Wacquant, 2010a), but as “failed entrepreneurs” (Cooper et al., 2016) who have ‘made bad choices in life’. For these people, there is little hope of meaningful, material support from a withering state social safety, but instead the promise of stigmatisation, struggle and hardship and the looming prospect of criminality and incarceration in an underfunded and overcrowded prison system.

A final word is needed here. I do not wish to imply that all those who are in prison are mere ‘victims of circumstance’ – in Giddens’ terms, that they are determined wholly by ‘structural’ factors in absence of any individual ‘agency’ (Giddens, 1984, 1990). To do so would be inconsistent with my theoretical and methodological perspective and, more broadly, my own worldview. I see the relation between structure and agency as a dialectical one, that is, where individuals have agency within structure, where structure and agency are ‘mutually dependent’. Put differently, I argue that we are neither wholly determined by our circumstances, nor are we wholly the products of our own agency. Though it is regrettable, prisons are a necessary part of a society as we have come to know it, insofar as there are a few who out of sheer malevolence commit horrifying crimes and must be incarcerated for the safety and security of the many. However, at present it is surely the case that far too many of those in prison are not such people (Jewkes, 2007), but rather

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58 Institutions which Coyle by no means romanticises: “very few people regretted the passing of the large mental hospitals, which frequently mirrored penal institutions” (Coyle, 2005, p. 62).
are those who are products of a political economic system that imprisons along class lines, a system that literally, as Wacquant (2009b) puts it, ‘punishes the poor’. With this, I move on to discuss the specific methodological challenges that I encountered in researching prisons.

5.2.5. CONTEXT-SPECIFIC METHODOLOGICAL CHALLENGES

The question of ‘access’ earlier raised in this chapter was posed in epistemological terms, that is, in terms of our capacity as researchers to access and develop knowledge of social reality. With respect to this thesis, the question of access in practical terms was fundamental in its shaping and evolution. As an institution, the prison is of course designed explicitly in order to restrict those held inside from accessing the world outside, and vice versa. Given that the prison is an instrument of the state, part of the repressive machinery of the state – in both a material and a symbolic sense – access to prisons is strictly controlled and regulated.

Having resolved to study prisons as the empirical context for my thesis on the transparency of the state, at the beginning of my research I was confronted with the question and challenge of if, and how, I was to secure physical access to the site of the prison. In the early stages of my research, it was my intention to conduct an empirical study that followed the theoretical course set by Roberts (2018), that is, to investigate how demands for external transparency affects internal organisational practice – i.e. to examine how having ones conduct made visible to distant others affects that conduct. Of course, such a study is reliant on securing access to and conducting empirical work inside organisations and I therefore began working towards securing access to prisons. However, in the course of doing so, I reflected on how I might proceed if I were not to be granted access into prisons. At this same time, I also began to encounter repeated references to prison ‘transparency’ in speeches by politicians, contributions to parliament and government documents. Similarly, I found a vast array of prison ‘data’ presented in online government archives, data-hubs and dashboards. Consequently, I came to develop an intense interest and curiosity as to how prisons could ever be made ‘transparent’ to those of us who have neither seen or visited a prison nor experienced the harsh material reality of life in prison. The absurdity of making open and transparent a social space and function that is so expressly constituted in service of opacity struck me as a clear and obvious contradiction, and a site therefore ripe for negating claims of transparency.
Put in another way, my motivation for studying the object of transparency itself – rather than the practices and social reality that lies ‘behind’ transparency – developed out of an experience of its opposite. The question I asked myself was this: ‘What can I know about prisons if am not granted access to prisons?’ Put theoretically (in Debord’s terms): ‘What can I know about the reality of prisons from representations without having directly lived prisons?’ My focus and interest therefore shifted away from seeking to interrogate the way in which demands for external transparency affected internal (organisational, institutional) conduct, and towards examining how external transparency shapes external (social, political) perceptions of the prison as an arm of the state.

Thus, the nature of my interest in transparency and the shape of my research as a whole evolved in accordance with the specific institutional and epistemological challenges associated with gaining access to and conducting research in the strictly controlled space of the prison. This in turn came to alter the theoretical perspective of my study, particularly with respect to my theorisation of the notion of ideology and the role and limits of representation in transparency. For me, the very opacity and inaccessibility of the prison, something that undoubtedly began as a challenge associated with my original research intentions, grew to develop and evolve into an opportunity to ask new questions and explore new empirical and theoretical terrain in the study of transparency. I now move on to discuss the method I employed to study transparency, the data I collected and how I analysed that data.

5.3. Method: Archival research

Although I utilised a range of methods in what I earlier referred to as ‘mapping the field’ of prisons (semi-structured interviews, attending events, lectures and seminars on prisons, visiting a prison, and so on), the primary research method I employ in this thesis is archival. More specifically, I juxtapose two archival records of a common phenomenon – the suicide in prison – in order to examine and critique the nature of the transparency of the state. Archival research is particularly suitable for studies rooted in critical theory insofar as the study of archives opens up space for a critical reappraisal of ‘official’ or ‘dominant’ narrative and interpretations of history (e.g. Fleischman et al., 2013; Fleischman & Tyson, 2004; Walker, 2008, 2010). As discussed in the section preceding this one, the archival nature of my research was influenced and determined by the challenges associated with accessing the strictly regulated site of the prison.
What I refer to here as ‘archival research’ is not archival in the sense implied in positivistic accounting research (where the archive and its materials are treated as data and the goal of research is to establish generalizable patterns in that data) or in historical accounting research (where the accounting historian identifies, analyses and critiques the uses and abuses of accounting in historical case studies), but archival in the sense that I reflect on archival materials in their social, political and economic context (see Cooper & Morgan, 2008). In addition, I also infuse my reading of archival materials with my critical theoretical perspective, which means that in my reading of archives I am sceptical of the notion that archives simply and unproblematically record ‘what happened’, but rather see archives as an expression of power, values and interests in the struggle to represent past events (Sy & Tinker, 2005).

Of course, archives are never ‘the whole story’. The material held in archives offers a limited, historical, partial and contextual view of social reality (Schwarzkopf, 2012). As I will later note in my analysis, what is not included in archives is quite often just as interesting and important as what is. This is especially true given the ‘official’ nature of archives. Archives are typically produced by and presided over by powerful institutions in society with their own interest in the preservation of particular materials and the destruction or suppression of others (Stan, 2010). Furthermore, much like facts and numbers, archives do not ‘speak for themselves’ – my reading of an archive is conditioned by my own weltanschauung and by my own lived experience. It is imperative that we remain mindful of these points when conducting archival research.

It must also be acknowledged that the digital nature of the archival material collected and analysed in this thesis is vitally important. Moss (2009) argues that the nature of archival research has been radically altered in the digital age. Featherstone (2006, pp. 595-596) strikes at the core of this matter in his remarks on the shift from spatial, physical archives to decentralised, digital ones:

With the digital archive we see a move away from the concept of the archive as a physical place to store records, so that culture depends upon storages (libraries, museums, etc.), to that of the archive as a virtual site facilitating immediate transfer. The notion of immediate data access and feedback replaces the former data separation (the file in the box on the shelf) which created the differences out of which an archive order was constructed and reconstructed. The digital archive then should not be seen as just a part of the contemporary ‘record and storage mania’ facilitated by digital technologies, but as providing a fluid, processual, dynamic archive, in which the
topology of documents can be reconfigured again and again. The digital archive then presents new conceptual problems about the identity, distinctiveness and boundaries of the datum and the document. Like the earlier shifts in the balance between life and form, the shifts in the digital archive between flows and classification take us to the heart of the questions about the constitution, formation and storage of knowledge in the current age.

Intriguingly, it intuitively seems as though data collected from physical archives – where one walks the aisles of a physical space in a place specifically designed to preserve documents and artefacts – is somehow ‘more real’ than data collected online, in ‘cyberspace’. We have here a problematic of perception and form – that is, regardless of whether archives are paper-based documents that have been ‘digitalized’ or are ‘born digital’, their constitution in digital form influences the way we relate to and interact with their material (Zhang, 2012). Would the data I collected for this thesis necessarily be ‘more real’ if I had travelled to a physical place to collect it? If I had travelled to the Ministry of Justice in London to collect ‘hard’, paper copies of precisely the same materials that I gathered online, would these be ‘more real’ than their digital counterparts? I would argue that such material would not be more real, but it is interesting to note that we are likely to feel as though such data would be more authentic than that drawn from an online source. In Benjamin’s terms, what is at play here is the way in which the act of knowing is bound up with the mode of perception (see also Althusser, 2008, pp. 173-179).

In addition to change in the mode of access to and situation of the archive in a specific space-place, we must also reflect on the curious ontological and metaphysical character of data collected from digital archives. The temporal aspect of online, digital data sits uneasily with the historical essence of the archive; this is particularly the case with ‘interactive’, ‘dynamic’ data-hubs and dashboards that offer ‘live’, ‘real-time’ representations of organisations and institutions. The very notion of archiving implies preservation, fixity and stability over time. In ‘cyberspace’, such characteristics are by no means guaranteed. Indeed, this is indicated in the conventional practice that we use in academic research when citing material from online sources, noting the Uniform Resource Locator (URL) with the accompanying detail, ‘Accessed: dd/mm/yyyy’. This practice attests to the capacity for information held online to be edited without trace, to be relocated without notification or to be erased. Furthermore, in this thesis, the data I collected includes ‘screenshots’ of a data-hub and a digital archive that are updated and repopulated with new information. Unlike, for example, a traditional financial account or
annual report, for which there is a final, completed version that does not change and refers to a specific historical moment – i.e. ‘Statement of financial position as at’ or ‘Statement of Profit or Loss as at’ – these archives are regularly updated and do not make a specific reference to a point in time as a historical anchor. As Žižek (1997) points out, one of the disorienting and disquieting aspects of ‘cyberspace’ is the absence of material limits and closures. In this sense, online archives and data-hubs are continually updating objects whose existence is always provisional and conditional – there is no ‘final version’ as such. This means that as soon as I ‘screenshot’ this object, I impose a character of fixity on an object that is designed to be dynamic and updating. I move on now to explain how I set about collecting the data for this study.

5.3.1. Data Collection

Before describing the process of data collection I undertook for this thesis, I want to enter a brief note on the nature of what ‘counts’ as data. In The Arcades Project (1999) – Walter Benjamin’s study of the emergence of ‘the arcade’ in Paris as a phantasmic, capitalist space – Benjamin endeavoured to “collect the ‘trash of history’” (1999, p. 945), which in practice entailed studying not only what capitalism vaunted in the windows of these new and glittering palaces of iron, marble and glass, but in also studying what it cast aside, literally studying the ‘garbage’ of capitalism. Likewise, in The Pervert’s Guide to Ideology (2012), Žižek conducts a similar procedure as we see him stroll through the ‘airplane graveyard’ of the Mojave Desert in Southern California: he narrates, here “we see the other side of capitalist dynamics” (see also Žižek, 1997, p. 52). And in a final example, in The Plague of Fantasies Žižek (1997, p. 3) famously develops a thesis around the operation of ideology worked up from an analysis of the design of toilets. The point I wish to draw out here is that what we might consider to be ‘data’ can vary in the extreme in critical research (Harvey, 1990). What is crucial is that this ‘data’ is analysed in accordance with the logic of dialectical thought, as discussed in the preceding section on ontology, epistemology and practice. Therefore, we might say that critical theory is not ‘fussy’ when it comes to data and, furthermore, that we might learn a great deal from what is considered as trivial or mere waste. And set against such a backdrop, it is surely clear that there is much to be learned from the images of transparency that are produced today by the state, especially when these images represent events and places of great trauma and emotion.
For this thesis, I collected data on two forms of transparency on suicide in prison that are made publicly available in digital form:


I gathered supplementary information from a third source:


For the ‘Prisons data’ data-hub, I gathered screenshots of the section of the data-hub pertaining to ‘Self-inflicted deaths’. I then gathered data on the statistics underlying this specific section of the data-hub from the ‘Statistics at MoJ’ online archive in MS Excel Spreadsheet format.

For the ‘Prison and Probation Ombudsman’ online archive, I collected screenshots of the archive interface and downloaded a sample of ‘PPO reports’ and ‘Action Plans’ in PDF format. I also collected screenshots of the archive and MS Excel Spreadsheets of the statistics underlying the archive. In order to select a sample of ‘PPO reports’ and ‘Action Plans’, I first set the archive filter to show only deaths where the cause is classified as ‘Self-inflicted’. From the resulting list of cases displayed, I selected a sample of cases for analysis. To do this, I began by restricting my sample to deaths for which there is a downloadable PDF of the ‘PPO Report’ and ‘Action Plan’. Whereas the ‘PPO Report’ is available for all deaths recorded on the archive, the ‘Action Plan’ is not. An ‘Action Plan’ is not published for any of the deaths listed prior to February 2013 and is also not published in a selection of cases thereafter. After restricting the population in this way, it comprised of 190 deaths. From this population, I selected a sample of cases for reading and detailed analysis. I selected these cases purposively, as opposed to employing a random sampling method. I opted for a purposive method of sampling, where the researcher takes an active role in selecting the cases for analysis, because of the small sample size and the qualitative nature of the analysis conducted (Miles & Huberman, 1994). Furthermore, I deemed a purposive method of sampling to be most appropriately aligned with my theoretical and methodological grounding in critical theory (Morrow &
Brown, 1994) – as part of my intention in research is to illuminate and lay bare conditions of domination, I sought to identify cases that would best contribute to this aim.

Given that the data I collected is freely and publicly available, I was not obliged to take steps to anonymise it. However, in this regard, I chose to take steps to anonymise the data I collected from the ‘Prison and Probation Ombudsman’ online archive. Despite the extremely sensitive nature of the data held in the archive, as of the 1st of March 2015 the name of the deceased is no longer anonymised in ‘Fatal Incident reports’. Reports pertaining to deaths of children – in England and Wales, a child is someone has not reached their 18th birthday (Children and the law, 2019) – are always anonymised, with the child referred to in terms such as ‘Child X’, ‘the girl’, ‘the young person’, ‘the male trainee’, and so on. I anonymised the data I collected by replacing the names listed with pseudonyms (e.g. I replace the name ‘Mr David Brown’ with ‘Mr G’). Whilst replacing names with pseudonyms confronts part of the ethical concern associated with research in such an emotive, sensitive context, it does not address the whole matter. The data presented in this thesis is inevitably and unavoidably sensitive and although I have taken steps to mitigate this there remains, to my mind, an irresolvable ethical issue associated with using suicide investigations as data. Though it does not absolve me from responsibility to act with sensitivity and care with this data, I believe that my intention in research – to work towards a more equitable and just society in which crass excesses of power and inequality are exposed and corrected – makes my use of this data justifiable.

I want to close this section by emphasising the fundamentally political nature of data collection; political in the sense that data collection implies a decision by the researcher over what is included and what is excluded, what is put in and what is left out. This notion is best encapsulated in Wacquant’s shrewd remark that all data collection is intrinsically “data production”, insofar as it is “bound up with the theoretical construction of the object” of research (Bourdieu & Wacquant, 1992, p. 29). Akin to the thesis of Hines (1988), Wacquant beautifully captures the notion that in collecting data we selectively construct a bank of empirical material shaped to suit our own interests, ends and theoretical perspectives. I move on now to the final section of this chapter in which I set out the steps I took to analyse the data I collected.
5.3.2. DATA ANALYSIS

At the heart of the data analysis in this thesis is the central theoretical principle in critical theory: *contradiction* (Marcuse, 1968). Having collected data on two examples of transparency on suicide produced by the state, in my analysis I set these representations in opposition, juxtaposing one against the other to criticise and contrast the kind of ‘transparency’ that they each offer. I therefore structure my analysis in two steps:

- **First**, I describe and analyse the form and content of transparency on the suicide in prison as presented in ‘Prisons data’. I analyse the data collected by criticising it on a representational plane, arguing that a messy and dark reality is concealed by the pristine and ordered appearance of transparency. I show that the visual form and statistical and textual content of ‘Prisons data’ works to obscure, rather than illuminate, the phenomenon in question.

- **Second**, I describe and analyse the form and content of transparency on the suicide in prison as presented in ‘Fatal Incident reports’, juxtaposing this against the transparency of ‘Prisons data’. I propose that a more rich, textured and nuanced account of suicide could act as a counterweight or complement to the reductive, statistical depiction critiqued in the first step. Remaining within a representational frame of ideological analysis I demonstrate how the transparency offered by ‘Fatal Incident reports’ remedies certain aspects of the deficiencies of transparency set out in the first step of my analysis.

In the discussion chapter that follows the analysis chapter, I apply the post-representational theory of ideology I developed in sections 4.1 and 4.2 to conduct an analysis of the two examples of transparency selected for this study. I pose their common, essential character neither as misrepresentations, nor as more or less complete depictions of social reality, but as *spectacles*. Using theoretical concepts and themes developed from my readings of Debord and Žižek, I analyse the spectacular nature of the two examples of transparency studied in this thesis and argue that a theory of transparency as spectacle offers a more fruitful and productive means of understanding and critiquing modern, digital transparency than does a critique founded in representational terms.

Whilst the preceding remarks in this section have described the broad structure and movements of my analysis, it is also important for me to describe the specific procedures
taken to analyse the material collected. I conducted all the analysis in this thesis manually, that is, without the aid of qualitative data processing software. I decided that manual analysis was most appropriate for this research given the particularly sensitive nature of the material under analysis. I considered it especially important to introduce more rather than less humanity in this emotive context of research. Analysing the data collected manually allowed me to remain ‘close’ to the data – i.e. ‘getting to know’ the data itself, rather than merely interpreting the outputs of a software process. This manual procedure was made possible on account of the small sample size selected for research. Furthermore, I considered the nature of my analysis, informed as it is by a specific theoretical perspective and particular reading of ideology, to be incompatible with the use of a generic data-processing package.

As well as ‘immersing’ myself in the data by spending time exploring, browsing and interacting with the two examples of transparency in their online, digital form, I also printed the material to be analysed on A3 sheets of paper, making annotations and marking points of interest in pen. I repeated this procedure, revising and updating my analysis in a different coloured pen in order to trace the development of my analysis over time. Repeating my analysis brought forth new insights as my theoretical lens developed, especially my readings of Debord and Žižek matured.

Before we proceed to the next chapter, I wish to enter three short notes on the task of data analysis. First, although I have set out my analysis in a logical, procedural form, the actual process of analysis undertaken did not and could not follow a strict, ‘step-by-step’ chronological, linear process as such. The key point to underscore here is that I regard the procedures of data collection and data analysis as deeply interconnected. As soon as I first viewed the materials that would later be collected and analysed, I began to apply my own reading and interpretation to these materials. To suggest that I could somehow ‘switch off’ such prior framings and ‘take a cold, hard, objective look at the data’ runs against the methodological positioning of this study (Bourdieu & Wacquant, 1992).

Second, I want to emphasise that the analysis conducted in this thesis is dialectical insofar as I maintain that representations, be they representations in language (textual) or in images (visual), are bound to empirical referents. This ‘referential’ link – or as Adorno (1973) would put it, the dialectical mediation between subject and object – is lost in analytical procedures such as content analysis or discourse analysis where the text itself is
the object of analysis and is not analysed as it ‘refers to’ an underlying empirical reality (How, 2003, pp. 150-151). I argue that representations must be set in a broader social, political and economic context so that they might be understood and analysed most productively. Put differently, in the provocative terms of Bourdieu (2014b, p. 15), “Discourse analysis, which studies discourse without studying the social conditions of production of this discourse, does not understand anything.”

Finally, I want to reiterate the nature of the analysis conducted by the ideology critic. I do not argue that my analysis in this thesis reveals ‘the way things really’ are or ‘the truth as it really is’ – such an assertion would contradict the epistemological positioning of this thesis. Rather, in my analysis I conduct a contemporary critique of ideology in which I aim to illuminate the logic of domination that is inscribed in ideological objects, such as transparency. The intention of my analysis is not to bring forth a more accurate, more complete rendering of the suicide in prison – to set the world ‘the right way up’ – but to demonstrate the way in which the ideological form of the representation of the suicide in prison structures our perception of the state and how we think of ourselves in relation to the state. Having set out these short precursory notes, I now turn to the analysis chapter of this thesis.
6. ANALYSIS

As explained in the previous section, my analysis, and therefore the structure of this chapter, proceeds in two steps: in the first I analyse ‘Prisons data’ (6.1) and in the second, ‘Fatal Incident reports’ (6.2).

However, before proceeding with my analysis, I believe it is important that the particular examples of transparency on suicide in prisons I have gathered be set within the universal context of the kind of transparency materials presented across a range of state functions as part of the wider open government initiative (e.g. transparency on healthcare, transport, utilities, central government administrative functions, and so on). To this end, a small selection of the kind of transparency materials made available to citizens through open government is now presented below.
Figure 1. GOV.UK, ‘Performance’

Figure 2. GOV.UK, ‘Services data’

Source: https://www.gov.uk/performance/services.
Figure 3. National Health Service, ‘Quality and Outcomes Framework Interactive Visualisation’


Figure 4. Ofwat, ‘DiscoverWater’

Source: https://discoverwater.co.uk/.
Figure 5. Office of Rail and Road, ‘How many trains arrive on time’


Figure 6. Department for Work and Pensions, ‘Households on Universal Credit Dashboard’

Figure 7. Public Health England, ‘Public Health Dashboard'

It is worth here very briefly remarking on these examples, both in terms of the sheer scale of the machinery of transparency at work as part of open government and in relation to the level of analysis at which the content of transparency operates. Firstly, on scale. With each state function, at national and local levels, producing their own forms of transparency on performance, the volume and depth of material that accrues is quite staggering. In so many ways, this precisely affirms what Tsoukas (1997, p. 827) wrote of in his seminal piece on “the temptations and the paradoxes of the information society”: an “overabundance” of “objectified, commodified, abstract, decontextualized representations”. In terms of content, this vast pool of transparency presents us with information that typically (although not exclusively) reduces transparency to one or other form of quantification. With few exceptions, then, in open government, transparency is quantification and commodification of performance. Transparency on water consists of price comparisons of tap water to premium branded, bottled water (figure 4); transparency on trains is a simple measure of how many trains arrive on time (figure 5); and, transparency on the state as a whole is ‘cost per transaction’ and ‘user satisfaction’ (figure 1).
Having introduced an illustrative sample of the style of transparency materials generally available to citizens as part of open government, I now move on to present and analyse the specific transparency materials I collected on prisons and suicides in prisons, beginning first with ‘Prisons data’.

6.1. **“Prisons data”**

6.1.1. **Description**

‘Prisons data’ is a data-hub produced by HMPPS that provides a visual overview of audit and performance ratings, targets, scores and statistics from prisons in England & Wales. A reproduction of the data-hub is reproduced below.

**Figure 9. ‘Prisons data’, standard view on accessing data-hub (i)**

Source: [https://data.justice.gov.uk/prisons](https://data.justice.gov.uk/prisons).

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59 See: [https://data.justice.gov.uk/prisons](https://data.justice.gov.uk/prisons). Unless otherwise indicated, all quotes in this section are drawn from this source.
Figure 10. ‘Prisons data’, standard view on accessing data-hub (ii)

The data-hub is populated by “data extracts”, “snapshots drawn from live IT systems at fixed points in time to ensure consistency of reporting”. Although data extracts are drawn from live systems, additional information on the data-hub notes that “these databases are dynamic and where updates to data are made subsequent to the taking of the extracts, these updates will not be reflected in figures produced by the extract. For this reason, current figures are unlikely to precisely match those shown here.” In other words, the data-hub is populated with information that was considered ‘live’ ‘as at’ a particular point in time.

The audit and performance ratings, targets, scores and statistics presented by the data-hub cover six areas: ‘Public protection’, ‘Safety & order’, ‘Reform’, ‘Life after prison’, ‘Offender management’ and ‘Additional data’. An overview of each of these areas can be found on the data-hub homepage. An example of this is presented below.
Each area has a linked heading that when clicked leads to further information in which the ratings, scores and statistics are presented in non-aggregate form, i.e. displayed by prison-by-prison. To illustrate this, I provide a step-by-step example of navigating through the data-hub, focusing on ‘Self-inflicted deaths’.

Clicking on the ‘Safety & order’ link from the hub homepage, we are taken to a new page on which we find information on, for example, ‘Assaults on staff per 1,000 prisoners’, ‘Incident Reporting System data quality audit’, and ‘Rate of self-harm incidents’. By selecting either the ‘Self-inflicted deaths’ heading or the ‘Self-inflicted deaths detail’ link, we reach a page displaying statistics of self-inflicted deaths in prison from the period 2000-2001 to 2017-2018. A series of charts details different aspects of these deaths: a year-by-year bar graph plots the above time period using blue rectangular boxes to represent the total number of deaths by year; a map of the UK, accompanied by a scrollable column, matches deaths to prisons, using blue markers to signify where deaths occurred and grey markers to signify where no deaths occurred; a second bar-graph, plotting individual prisons alphabetically, represents where each death took place, again using blue rectangular boxes to represent the total number of deaths, this time by prison. The step-by-step process described here is presented below.
Figure 12. Navigating to ‘Safety & Order’ (i)

Source: https://data.justice.gov.uk/prisons.

Figure 13. Navigating to ‘Safety & Order’ (ii)

Figure 14. Navigating to ‘Self-inflicted deaths’


Figure 15. Navigating to ‘Self-inflicted deaths’, further statistics (i)

Figure 16. Navigating to ‘Self-inflicted deaths’, further statistics (ii)


Underlying the interactive, colour-coded representations of suicide in ‘Prisons data’ is a network of ‘unformatted’ source statistics, held in MS Excel Spreadsheets, from which the data-hub is populated. A link to this network of statistics is provided at the bottom of the data-hub page. Clicking on the link to ‘Safety in custody statistics (quarterly)’, we are taken to a page displaying a quarterly update of safety in custody statistics, “released by the MoJ and produced in accordance with arrangements approved by the UK Statistics Authority” (Safety in Custody quarterly: update to March 2019, 2019). From here, navigating the network of ‘Justice System Transparency’ in which a vast array of audit and performance ratings, rankings, targets, scores and statistics are presented for activities across the justice system, we are able to access a MS Excel Spreadsheet of ‘Deaths in prison custody 1978 to 2018’ (Safety in Custody quarterly: update to September 2018, 2019). Within this extensive spreadsheet, made up of 20 individual tabs, we can navigate to a series of detailed statistics on ‘self-inflicted deaths’ in prisons, three examples of which are reproduced below.
Figure 17. ‘Self-inflicted deaths in prison custody by method since 1999, England and Wales’

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Figure 18. ‘Self-inflicted deaths in prison custody: Ligatures used in hanging/self-strangulation since 1999, England and Wales’

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Figure 19. ‘Self-inflicted deaths in prison custody: Ligature points used in hanging/self-strangulation since 1999, England and Wales’

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6.1.2. COMMENTARY

In my remarks here, I focus on analysing the way in which the content and form of ‘Prisons data’ masks the brutal, material reality of suicide in prison. In other words, I focus on what is hidden and obscured by the representations of transparency.

Before doing so, it is important to analyse, immediately, the usage of the expression ‘self-inflicted death’, as opposed to suicide, which is common to both ‘Prisons data’ and ‘Fatal Incident reports’. The distinction between the terminology of ‘suicide’ and ‘self-inflicted death’ is by no means trivial or arbitrary. It is surely the case that self-inflicted death is the less emotive terminology of the two. Certainly, to speak of suicide is humanising, and raises questions of who the person was and why they took their own life. But to speak of self-inflicted death immediately frames this death in terms of blame – it points the finger at ‘who did it’. In the thoroughly individualised political economy of neoliberalism, each individual is regarded as responsible for their own fate, as an ‘entrepreneur of the self’ (Cooper, 2015b; Foucault, 2008). As such, no attempt is made to develop a broader explanation of suicide as determined by myriad social, political and economic factors. Instead, ‘self-inflicted death’ is regarded as the product of a series of ‘bad life choices’ made by the individual, the logical end-point in a sequence of procedural events. Whilst I do not argue that individuals are merely the wholly determined products of their material surroundings and circumstances (Giddens, 1990), it is surely callous to apportion all the blame to some of the most vulnerable and deprived people in society who have been locked up for years in violent and overcrowded prisons. To say that ‘you did this to yourself’ obliterates any consideration of the structural-material factors that contributed to a suicide.

Now, to the question of the visual representation of suicides in ‘Prisons data’, their form. What is easily forgotten when looking at the glossy interface of the ‘Self-inflicted deaths’ section of the data-hub is that the blue bars of the graph that show the total number of suicides in prison year-by-year are each the aggregation of the deaths of individual people. Each bar on the graph is made up of imperceptible tranches, thin, pale blue lines that
represent the deaths of individuals. When aggregated together, these form a block of suicides for the year in question. The individual and their humanity is eviscerated in this charming, dazzling user interface. Precisely one seventy-ninth of the blue bar representing the 79 suicides in prisons in the period of April 2014 to March 2015 refers to the death of a human being. But the death of this human being does not ‘magically’ transform into a section of this bar – much has to happen before this vile tribute is callously bestowed on them. First, the cellmate of that prisoner must be cared for – but this may not happen, because of chronic under-staffing and overcrowding in the prison system. As such the cell will be locked and a new prisoner will appear to fill the place of the old, and all too soon. Before this, though, the cell will need cleaning. A prison officer will do this, if they have time. They will clean out any possessions, they may need to clean away the blood of that prisoner. The body of the prisoner must also be removed. This may be done by the police. By the time the police arrive, the body will likely be in rigor mortis – that is, absolutely rigid, stiff – and will be carried out by two police officers from whereon it will be taken to a morgue. The other prisoners and the staff of the prison, officers, administrative, medical, educational, and so on, will all be advised of the suicide. The family and friends of the prisoner, if they have any family or friends, will be notified by a representative of the prison. Of course, this chain of events is rather schematic, but the point I wish to stress is that a wealth of humanity is compressed into pixels on a data-hub – and to what end? The suicide is preserved on our computer screens, representing it as if it were a curiosity in a museum or a historical artefact archived and stowed in a glass display cabinet.

We must also here reflect – in the dialectical spirit of critical theory – on what information is not included as part of ‘Prisons data’. What is left out? What is hidden by the content of the visual representation of the prison and suicide in ‘Prisons data’? Lauded though ‘data-hubs’ and ‘dashboards’ are for allowing us to see ‘what’s going on’ in organisations and institutions, these instruments fail to capture the aura of the prison, the dread and tension that hangs in the air of the halls of the prison. The cool, sterile, pristine world of the data-hub bears little or no relation to the anxious, oppressive, miasmic environment of the prison. For instance, former prison governor Andrew Coyle (2016, p. 8) writes of how the noxious atmosphere of the prison quite literally seeped into aspects of his material being:
The stench pervaded the whole prison and was no respecter of persons. As a new assistant governor and one of the few persons who wore civilian clothes I quickly learned that the suits which I wore to work had to be kept separate from all my other clothes at home and to be cleaned regularly to minimise the prison smell which saturated them.

Likewise, Stern (1993) writes of how the prison is a place steeped in great suffering and tragedy, locked in a deep-rooted malaise. And yet all of this vanishes into a bright sheen of data points that presents the prison as an aggregate of audit and performance ratings, targets, scores and statistics. Further still, whilst it does little to capture the essence of life and death in prison, ‘Prisons data’ also leaves out crucial information relating to the budgets and spending on prisons. Whilst an array of data captures a series of alarming trends in prisons, no information is provided to inform the user of the data-hub of the financial state of prisons. Indeed, the user who does not of their own accord commit to staying informed about the state of prisons and prison policy in England and Wales will find no information explaining that prisons have been subjected to a strict and sustained programme of budgetary austerity over the last decade (Bennett, 2016). Therefore, when considering, for instance, that the rate of self-harm incidents in prisons has increased steadily from 310 incidents per 1,000 prisoners in the period from April 2010 to March 2011 to 699 incidents per 1,000 prisoners in the period from April 2018 to March 2019, it is imperative that such statistics are read in the social, political and economic context of neoliberalism and austerity. However, furnished only with the data that is set out in ‘Prisons data’, all one can do is remark that prisons are ‘out of control’ and puzzle as to how conditions have deteriorated so drastically in recent years.

In a similar vein, ‘Prisons data’ also excludes important information pertaining to class. Whilst the age, gender, sexuality, ethnicity, religion, and nationality of prisoners are meticulously recorded and represented in statistics for the prison population as a whole, there is no indication or measure of the economic situation of prisoners. For instance, following the links at the bottom of the ‘Prisons data’ page, we can navigate to further statistics on the prison population, in which we find detailed analysis of the population. The Offender Equalities Annual Report 2018/19 presents statistical breakdowns of the prison population in reference to the proportions of prisoners who are from ‘Black, Asian or Minority Ethnic’ (BAME) backgrounds, whether prisoners are male, female, or transgender, if prisoners identify with a particular religion, and if prisoners are
heterosexual or ‘Gay/Lesbian/Bisexual or Other’ (Her Majesty’s Prison and Probation Service Offender Equalities Annual Report 2018/19, 2019). A similar report that statistically profiles suicide in prisons in relation to prisoner characteristics also neglects the provision of any economic perspective on imprisonment and suicide (Statistical Notice: Self-Inflicted Deaths in Prison Custody in England and Wales between 1978 and March 2014, 2015). In practice, this means that any class analysis of prisons – unlike analyses concerned with (the important) issues of relations between imprisonment and age, gender, sexuality and so on – has to make do with estimations, projections and partial samples of the prison population. This in turn prevents a clear picture from emerging of the repressive role of prisons in perpetuating class divisions.

Not only does ‘Prisons data’ leave out crucial information in its rendering of the suicide in prison, it also misrepresents relations between humans as relations between things. When applied to environmental, biological, chemical, and physical problems (e.g. monitoring a series of climatic variables such as temperature, air pressure, wind speed, sea level) or monitoring multiple processes in a complex setting (e.g. monitoring air-traffic in an airport or the interrelated processes of a megaproject) data-hubs and similar technologies of data representation, like dashboards, are in their element. Here, these powerful tools can be put to use to optimize and refine processes in organisations and institutions. In such settings, data-hubs, quite properly, treat things as things.

Problems arise when such technologies are applied in social settings. When rendered in the data-hub, the prison and the suicide within prison become ‘just another data set to be optimised’. That the prison is a site of great sadness, of physical and mental ill-health, of strife, desperation, fear, cruelty, anger, of depression, that these are contained within the prison is deemed absolutely irrelevant. Insofar as these things escape rational measurement they are rendered as a kind of error term, ‘noise’ or ‘junk’ data. Thus, they are excluded, pushed outside as ‘externalities’, and the prison is rendered reductively in terms of what can be rationally measured in material reality. The prison is ‘purified’, represented as an array of risks to be mitigated and processes to be refined. Thus, the

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60 It would be remiss of me not to point out that in a political economy operating under capitalist relations of production, technologies like dashboards and data-hubs – which I loosely bracket as part of the forces of production – are overwhelmingly put to use in order to generate profits and return on capital, not social good. In a political economy structured along different relations of production these forces could be channelled into creating social (for-use) rather than private (for-profit) wealth (Eagleton, 1997).
representation of suicide in the data-hub is distinct from the visual representation of the airport (Quattrone, 2017), the megaproject (Ronzani & Gatzweiler, 2019), or the financial market (Pollock & D’Adderio, 2012). Once more, all of these treat *things as things*: planes, tunnels and stocks cannot be *dehumanised*. However, in social situations, like in the representation of a suicide in prison, the data-hub or dashboard treats *humans as things*. And where humans, imprisoned or not, are treated as things, we *know* that the stage is set for horrific atrocities to be committed and terrible pain to be inflicted by apparently banal, mundane administrative means (Fleischman et al., 2013; Funnell, 1998; Oldroyd et al., 2008; Tyson, Fleischman, & Oldroyd, 2004). As a form of representation that partakes in this liquidation of humanity, the data-hub allows the vulnerable individuals under its gaze to be erased.

Before moving on to analyse ‘Fatal Incident reports’, I also want to provide a brief analysis of the statistics that underlie ‘Prisons data’, of which I reproduced three examples earlier in this section (see figures 17, 18, and 19). These statistics are the ‘ugly’ face of transparency, in both form and content. First, in terms of form, the appearance of these statistics, when set against the sheen of the ‘Prisons data’ data-hub, is pared back and austere, being restricted only to black and white tables. There is a palpable sense of an ‘anti-aesthetic’ at work here. Second, in terms of content, these statistics delve into the mundane practicality of suicide, listing the ‘method’ of suicide, the material used to construct a ligature and the ligature point used.61 We can learn much about these statistics simply by considering the way in which they are accessed. Links that lead, indirectly, to these statistics are accessed at the bottom of the data-hub, in greyed-out, small printed text, away from the main body of the data-hub, as I show below. This is by no means trivial or arbitrary. Changes and variances in layout, typography, scale and colour are all features used by designers to draw our attention towards certain features and away from others (Greenwood et al., 2019, p. 809).

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61 Hanging is by far the most common method by which prisoners commit suicide.
The point here is simple, but is no less important for that. In a classic ideological strategy of misdirection and obfuscation, the glossy, shiny appearance is foregrounded, with the ugly, brutal features being smuggled into the background (as Adorno (1973, p. xxi) remarks, “It is nothing new to find that the sublime becomes the cover for something low”). Far more so than the variety of audit and performance ratings, targets, scores and statistics presented in the aggregated, colour-coded, interactive display of ‘Prisons data’, the ‘raw’ underlying statistics, presented in an unformatted MS Excel spreadsheet, have an undeniable shock effect. On first accessing these statistics, I was astonished at the specificity of details that were recorded. For instance, is it not strange that we can know that of the 89 people who died by committing suicide in 2002, 14 used shoelaces as ligatures, or that of the 78 people who died by committing suicide in 2014, 5 hung themselves from light fittings? What social purpose do such statistics serve, other than to horrify their reader?

We must ask at this point: is the brutality of the ‘underlying’ statistics an ‘improvement’ on the pristine, ‘cleaned-up’ appearance of ‘Prisons data’? On the one hand, we might reasonably say yes, insofar as there is little attempt made here to beautify or ‘dress-up’ these statistics as anything other than the desperate state of affairs that they are. And yet, on the other, we might (and must) say no. Recalling my reading of Žižek (1989, p. xxiv),
specifically in relation to his remarks on the notion of an ‘escape’ from or ‘end’ to ideology as “an ideological idea par excellence!”, it is crucial that we are not lured into the trap of perceiving these statistics as ‘non-ideological’ or ‘neutral’ merely because they appear in a more restrained livery than do their foregrounded counterpart. By “framing unconcealment”, mystery can, paradoxically, be deepened (Valdovinos, 2018; Žižek, 1997, pp. 129-133). To be sure, parsimony in design and austerity in formatting themselves form a kind of ‘anti-aesthetic’ with the capacity to influence the way we see and what we choose to believe. The authority of accounting itself is indeed founded on such principles, with its consistent, ordered format and monochromatic appearance lending it a potent aura of objectivity, facticity and sobriety (Cooper et al., 1994; Gallhofer & Haslam, 1991). The very fact that the underlying statistics are presented in black and white makes an appeal to us to treat these as ‘official’ and ‘honest’ (Gallhofer & Haslam, 1996, p. 40; Preston et al., 1996) and to likewise regard the matter of prisons, in a moral, political sense, as black and white, as a simple matter of in or out, right and wrong, true and false.

If the range of audit and performance ratings, targets, scores and statistics represented in ‘Prisons data’ and the data that underlie it represent the suicide and prison in reductive, instrumental and functional terms, obscuring the harsh material realities of life and death in prison, would we benefit from a more nuanced, detailed and textured account of the suicide? As a critical accountant well versed in the perils of reductionism and obfuscation common in numerical systems of representation, the logical step here is to move away from performance scores, audit ratings, statistics and figures and into the realms of language and narrative in order to provide a ‘fuller’ and more ‘rich’ representation of prison and suicide. With this in mind, I move on now to consider the representation of suicide as set out in ‘Fatal Incident reports’.

6.2. “FATAL INCIDENT REPORTS”

6.2.1. DESCRIPTION

‘Fatal Incident reports’ is an archive of reports produced by the Prisons and Probation Ombudsman (PPO) of investigations into deaths in prisons. The PPO is “is appointed by and reports directly to the Secretary of State for Justice” and is “wholly independent” of

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62 See: https://www.ppo.gov.uk/document/fii-report/. Unless otherwise indicated, all quotes in this section are drawn from this source.
the services of the MoJ, including HMPPS. The PPO is sponsored by, though operationally independent of, the MoJ (see Strategic Plan: 2019-21, 2019, p. 3). As part of the commitment of the British Government to the European Commission on Human Rights, Article 2 of the Human Rights Act 1998 requires that “there should be an independent and effective investigation into all deaths caused by the State (through use of force or failure to protect life). Article 2 also states that the investigation should be reasonably prompt, open to public scrutiny and involve the next of kin of the deceased” (Why does the Ombudsman investigate deaths?, 2019). As such, the PPO conducts independent investigations into all fatal incidents in prisons. These investigations are subdivided into categories, death by: ‘Homicide’, ‘Natural causes’, ‘Other non-natural’, ‘Self-inflicted’ and ‘Unclassified’.

The archive represents each death in a standard sized, grey box. This box contains information detailing: the name of the prison at which the death took place, the date on which the report was published, the date of death, the cause of death and the gender and age of the deceased. Each box also contains two links, one to a ‘PPO Report’, which provides access to the PPO’s full report on the investigation into a death of a prisoner, the other to an ‘Action Plan’, a document produced by the establishment at which the suicide took place that sets out the recommendations given by the PPO to the establishment, their response to these recommendations, and a record of when these recommendations were implemented and by whom (Learning from PPO investigations: Making recommendations, 2013). As of 1st March 2015, the name of the deceased is included in the report, whilst other names continue to be anonymised.

Atop the archive is a ‘Filter/Sort’ function, which allows users to arrange the archive according to: ‘Location’, ‘Cause’, ‘Gender’, ‘Age’ and ‘Establishment’. The results can then be sorted according to ‘Website date’ and ‘Date of death’. After using the filters to search for a particular type of case, the archive page ‘refreshes’, repopulating the screen with a new set of grey boxes, which can then be sorted into an order either by date of publication or date of death. A reproduction of the archive interface is presented below.
Figure 21. ‘Fatal Incident reports’, standard view on accessing archive (i)


Figure 22. ‘Fatal Incident reports’, standard view on accessing archive (ii)


For each case, both the PPO Report and the Action Plan are provided in PDF format. The PPO Report is written up in a formal, precise register, noting dates and exact times of events, and is structured with an executive summary, a detailed account of the
investigation process, background information, key events and findings. A reproduction of a PPO report is presented below. Where necessary, I have superimposed black boxes on the report in order to preserve the anonymity of the person to whom the report refers. The full source URL for the following figures (figures 23, 24, 25, and 26) has been removed as this would compromise the anonymity of the reports. All reports were downloaded from: https://www.ppo.gov.uk/document/fii-report/.

Figure 23. ‘PPO report’ (i)

Figure 24. ‘PPO report’ (ii)
The Action Plan is structured as a table, in a form resembling that of an internal audit, with entries input under headings for: ‘Recommendation’, ‘Accepted/Not Accepted’, ‘Response’ and ‘Target date for completion and function responsible’. A reproduction of an Action Plan is presented below. Again, as with the PPO report, I have superimposed black boxes on the report in order to preserve the anonymity of the person to whom the report refers.

Figure 25. ‘Action Plan’ (i)

Figure 26. ‘Action Plan’ (ii)
6.2.2. **COMMENTARY**

As I set out in my opening comments in this chapter, I purposefully selected contrasting and opposing examples of transparency on suicide in prison in order to interrogate the representational problems associated with transparency. Where a common lament around the nature of transparency is that it is ‘all just numbers’ – performance metrics, rankings, ratings, scores and so on – it is important that we investigate forms of transparency that are *not* numerical or statistical to ascertain whether such forms are indeed more revealing and insightful than their numerical, statistical counterparts.

In this regard, ‘Fatal Incident reports’ is certainly a suitable anti-thesis (or, ‘negation’) to ‘Prisons data’ in terms of *content*. Nonetheless, it is immediately evident when accessing ‘Fatal Incident reports’ that the user interface to this digital archive – its *form* – has been carefully stylised, just as that of ‘Prisons data’. Eschewing the strict formalism of the reports contained within the archive – both the ‘PPO reports’ (the detailed investigation into the suicide) and the ‘Action Plans’ (the actions and recommendations proposed in response to the suicide) are rendered in plain, monochromatic form – the user interface of the archive itself is presented in a blend of cool and dark greys and a muted orange colour. More interesting than this, however, is the effect given by the layout of the archive itself. The rows upon rows of uniform, light grey boxes, each bearing a series of inscriptions (the publication date of the investigation, the date of death, the cause of death, the gender of the individual, the age of the individual, and a link to the ‘PPO report’ and ‘Action Plan’) bear a striking resemblance to the rows of tombstones in a cemetery, each etched with a series of details about the deceased person. In a sense, the uniform, light grey box marking each suicide in prison acts as a digital tombstone.
What is also curious about the form of the ‘Fatal Incident reports’ archive is its ‘endless’ nature. There is no strict, fixed ‘end’ to the archive as such. Scrolling to the bottom of the archive at any point sees it ‘reloaded’ with a new series of rows.

Figure 28. Loading of new rows (i)


Figure 29. Loading of new rows (ii)

Akin to the ‘endless’ feeds of Instagram and Facebook, the ‘endless’, ‘infinite’ scrolling of the digital interface of ‘Fatal Incident reports’ furnishes the user with the bizarre and unsettling sense that there is an infinite number of deaths to be surveyed. With respect to this specific object of the archive, the boundlessness of cyberspace creates an unsettling effect where we lose our sense of scale and depth (Žižek, 1997). Why are we denied a view of the archive as a whole? It is worthwhile reflecting on this. In a physical archive, or a library, if we wish to research or ‘find out’ something about a subject, we confront a bounded system where a code and physical space together form a knowable, fixed terrain. For instance, we might say, ‘All records that are held on the subject of x are to be found at location a.b.c., which corresponds to four rows of shelves in aisle y’. In other words, we can survey a subject as a whole. With the ‘endless’ scrolling of ‘Fatal Incident reports’, there is always the sense that the whole is elusive, that something is hidden, that there is more to be seen.

Now, to the question of the content of ‘Fatal Incident reports’. As earlier indicated, the currency of ‘Fatal Incident reports’ is words, not figures. Do we find, therefore, a more comprehensive and complete representation of the suicide? This is certainly the case. Without exception, readings of ‘PPO Reports’ are difficult, shocking, and harrowing. These reports set out, in methodical, rigorous detail, the (immediate) events leading up to the suicide of a prisoner and the act itself. Below are a sample of anonymised excerpts from ‘PPO Reports’.

A nurse responded to the officer’s call. She collected the emergency bag and defibrillator and arrived at Mr P’s cell five minutes after the code blue. When she arrived, Mr P was lying on his back on the floor. He was not breathing and had no pulse, his eyes were fixed and glazed, and he displayed signs of rigor mortis. Another nurse arrived and they decided that resuscitation was not appropriate as rigor mortis was present, and it would have been futile and degrading for Mr P. Paramedics arrived at 5.12am and pronounced Mr P dead at 5.32am.

(PPO 1, p. 14)

Nurse C recorded that Mr F said that Satan spoke to him and told him to harm himself. Mr F said he had thought of ways to kill himself and spoke about hanging. Nurse B recorded that it was hard to follow Mr F’s train of thought and to assess his

Excerpts from ‘PPO Reports’ are cited as ‘PPO 1’, ‘PPO 2’, and so on. Excerpts from ‘Action Plans’ are also cited in this way, as ‘AP 1’, ‘AP 2’, and so on.
mental capacity. She made an appointment with the visiting psychiatrist for [dd/mm], and recorded Mr F’s comments in the ACCT document.  

(PPO 2, p. 13)

At about 2.20am on [dd/mm], Mr B was found hanging by a sheet attached to his cell door. He had barricaded the door with his mattress and a chair, tied his hands and feet and filled his mouth with a plastic bag containing tea bags, sugar sachets and milk cartons. Staff and paramedics tried to resuscitate him but he was pronounced dead at 3.24am.

(PPO 3, p. 5)

Mr V died on [dd/mm/yyyy], from complications arising from acute pneumonia and dehydration while a prisoner at HMP X. He was 28 years old. I offer my condolences to Mr V’s family and friends.

During his time in custody, Mr V’s behaviour deteriorated significantly and rapidly following his move to the prison’s segregation unit where he refused all treatment, food and fluids (although he ate a little fruit and drank some water and milk) and would not engage with the mental health nurses and healthcare staff who saw him regularly. This caused Mr V’s condition to deteriorate significantly, leading to his death.

(PPO 4, p. 3)

Mr Q died on [dd/mm/yyyy], after taking an overdose of medication for high blood pressure, at HMP Y. He was 74 years old. I offer my condolences to Mr Q’s family and friends.

(PPO 5, p. 3)

Ms K was kneeling on the floor by the side of her bed. She had a dressing gown cord around her neck attached to the window bars. Officer D used her fish knife to cut the ligature and, together with Nurse A, moved Ms K to the floor. Both nurses said that Ms K was cold to the touch and displayed clear signs of rigor mortis in her limbs. Nurse A began performing CPR. Nurse B prepared the defibrillator but as the battery was low, another machine was collected from the office in [Location Z]. Nurse B tried to insert an airway, but Ms K’s jaw was too stiff to do so. Officer C used the ‘ambu bag’, a manual resuscitator, to give two breaths after each round of thirty cardiopulmonary chest compressions.

64 An ACCT (Assessment, Care in Custody and Teamwork plan) is a file that is ‘opened on a prisoner’ if they present a risk of suicide or self-harm (Learning from PPO Investigations: Self-Inflicted deaths of prisoners on ACCT, 2014). An ACCT remains open for as long as prisoner is considered at risk of committing suicide or self-harm. An ACCT is closed once a prisoner is believed no longer to present a risk of committing suicide or self-harm.
The above excerpts are intended to establish a sense of the degree to which the ‘PPO Reports’ record suicide in prison in grim detail. Set alongside the faceless rendering of suicide in ‘Prisons data’, ‘PPO reports’ explicitly refer to the human beings that populate the prison system. The brutal contents of many of these reports is in stark contrast to the sheen of the data-hub in which there is a sterile absence of human figures. And yet it is also the case that ‘PPO reports’ and their ‘Action Plan’ counterparts are narrated in a clipped, bureaucratic, managerial, and audit-inflected register. In so many ways, these documents epitomise the typical response of organisations and institutions in an ‘audit society’ (Power, 1999). Indeed, the relation between transparency and audit (see Power, 1994, pp. 18–21) is one that has been explicitly drawn upon as a rhetorical device, with former Minister for the Cabinet Office, Sir Francis Maude, and former Prime Minister, David Cameron, both evoking the imagery of an “army of armchair auditors” empowered to hold government to account by transparency (Cameron, 2010b; Maude, 2010).

Thus, the point I wish to stress here is that we should not misrecognise ‘PPO reports’ and ‘Action Plans’ for humanist efforts to ‘lay bare’ the conditions of the prison system or to provide a ‘rich and full account’ of the suicide. To be clear, I do not wish to imply that those who produce these reports have any sort of malevolent or expressly ill-intention, but I want to draw attention to the way in which these reports are rooted in the assumptions and norms of an audit culture that serves to individualise, responsibilise and apportion blame to prisoners and prison officers, nurses, governors, educators and so on, without any consideration of the wider social, political and economic context in which these individuals live and work. The following excerpts illustrate this.

We consider that, in deciding to close the ACCT, staff placed too much weight on Mr N’s assertions that he would not harm himself and not enough weight on his risk factors (which remained unchanged) or his behaviour which suggested he required mental health support.

Recommendation: The Governor and Head of Healthcare should ensure that staff identify and manage prisoners at risk of suicide and self-harm in line with PSI 64/2011 and PSI 07/2015. First night procedures should recognise the additional vulnerabilities of newly arrived prisoners.
Accepted. (AP 1, p. 1)

Recommendation: The Governor should ensure that all staff are reminded that if they discover an obscured observation panel, they should immediately ask the prisoner to remove the obstruction and they should take appropriate action if the prisoner does not respond.

Accepted.

Response: Communication via Staff information notices and briefings will be circulated in line with PSI 75/2011 Residential Services, where there is a requirement to ensure the wellbeing of prisoners.

Completed.

Head of Residential/Head of Safer Prisons. (AP 2, p. 3)

This was Mr J’s first time in prison; he was convicted of sexual offences and understood that his access to his children might be restricted. He had self-harmed and had suicidal thoughts just before arriving in prison, and his escort record indicated that he was at risk. It was the right decision of an officer to begin ACCT procedures after his assessment of Mr J in reception.

Prison Service Instruction (PSI) 64/2011 contains guidance and mandatory instructions on managing prisoners at risk of suicide and self-harm. It requires ACCT case reviews to be multidisciplinary where possible and says that, for the first case review, a healthcare representative must attend. A SO [Supervising Officer] chaired what he described as a case review, but it was not in line with the requirements of a multidisciplinary case review set out in PSI 64/2011. Only he and Mr J attended the case review. He did not invite anyone from the healthcare team to attend the review, so did not learn of Mr J’s outstanding mental health referral. (PPO 8, p. 14)

PSI 64/2011 requires caremaps to reflect the prisoner’s needs, level of risk and the triggers of their distress. Caremaps should aim to address issues identified in the ACCT assessment interview and later reviews, and consider a range of factors including health interventions, peer support, family contact and access to diversionary activities. Each action on the caremap must be tailored to meet the individual needs of the prisoner, be aimed at reducing risk and be time bound.

Ms H’s caremap contained numerous entries but they were confusing and hard to follow. It was not clear which actions had been achieved and which were outstanding.
Not all of the decisions taken at reviews were properly reflected in the caremap, particularly those about meeting Ms H’s mental health needs.

(PPO 9, p. 21)

Recommendation: The Governor should ensure that the system to record cell bells is fully operational at all times. When there is a fault, this should be reported immediately, via the appropriate reporting system, to ensure there is no delay in fixing faults.

Accepted.

(HP 3, p. 4)

As demonstrated above, each suicide is assessed through a prism of risks, protocols, forms, training, rules, regulations, and so on. Thus, if ‘Prisons data’ is dehumanising and clinical, then we might well say that ‘Fatal Incident reports’ is individualising and bureaucratic, rendering the suicide as an object of audit and a function of (non)compliance to the rules and regulation of prisons. It is important here to analyse these reports through the lens of class, in particular emphasising how it is that prison officers (in the language of a class analysis, ‘the workers’, i.e. labour) are repeatedly responsibilised for the dark and tragic events in prisons. These reports make no references to the immediate organisational context in which prison officers operate, which means omitting the profoundly damaging impact of austerity on prisons in England and Wales.

As well as responsibilising individual prison officers, ‘Fatal Incident reports’ also serve to perpetuate the notion that each individual suicide is the outcome of a series of particulars (a missed audit form, an incorrectly filed record, a late observation, a faulty call bell) rather than as the expression of systematic, universal features – overcrowding, under-staffing, under-funding, and so on. In other words, if in the case of ‘Prisons data’ we observe what Tsoukas (1997, p. 830) might call extreme “information reductionism” (of course, all representations are reductions, but this is not to say that some representations cannot leave out more than others), in ‘Fatal Incident reports’ we observe the representation of what are symptoms of broader structural, systematic contradictions and antagonisms (the fundamentally oppressive nature of incarceration, exacerbated under conditions of austerity) as the root causes of the suicide in prison. Put critically, the practice of displacing accountability onto objects (e.g. an obscured cell observation panel, a faulty call bell, a
loose bedpost, and so on) could be considered through Žižek’s reading of Marx’s notion of commodity fetishism (introduced earlier, in section 4.1.2). In each case, the object misrepresents a problem of the universal-social (austerity, the imprisonment of the poor, over-populated prisons) as a problem of the particular-organisational (if ‘x’ had been fixed, ‘y’ would not have happened). Whilst this may be objectively ‘true’ (e.g. if the observation panel for the cell had not been obscured, then a prison officer could have seen the prisoner hanging from a ligature and intervened more quickly), this ‘fetishized’ form of transparency nonetheless acts to obscure the broader social context in which such events take place, and thus serves to misrepresent social relations as relations between things.

Once more, as in the previous commentary on ‘Prisons data’, we must also here reflect on what is not included in ‘Fatal Incident reports’. Firstly, as I have alluded to already and as with ‘Prisons data’, we find no reference to financial information concerning levels of spending or staffing cuts to spending in the prison where the suicide took place. This, of course, is crucial knowledge. As prison officers explained to me when I visited a prison in England, to carry out observations on a prisoner who is deemed at risk of serious self-harm or suicide necessitates dedicated and sustained attention from at least one prison officer. Austerity saw the number of prison officers fall drastically, and in so doing greatly increased the stress on remaining prison officers in carrying out day-to-day tasks in addition to the emergency task of ‘suicide watch’. Research conducted by the Howard League for Penal Reform using official Ministry of Justice statistics ‘shows that there were only 14,170 officer grade staff working in prisons run by the state at the end of June 2014. There were more than 24,000 at the end of August 2010’ (Public-sector prison officer numbers cut by 41 per cent, 2014). Such a striking figure does not begin to tell of the damaging loss in skills, knowledge and ‘prison craft’ of senior, experienced prison officers (Coyle, 2009).

Also excluded from ‘Fatal Incident reports’ is any detail concerning the background of prisoners beyond that which records any illnesses, mental health issues or disorders. For example, we find the following kind of descriptions of prisoners in the early pages of the reports:

On [dd/mm/yyyy], Mr X was remanded to HMP Z. It was not his first time in prison. He had bipolar disorder, depression and anxiety, for which he was prescribed medication. He had a significant history of substance misuse, both alcohol and drugs.
Mr A was a 47 year old [Country] national. He was remanded to HMP A on [dd/mm/yyyy] for possession of an offensive weapon and affray. He had a history of suicide and self-harm, chronic back pain and depression.

On [dd/mm/yyyy], Mr L was remanded into custody at HMP B, charged with robbery. He had a long custodial history and had been in custody at [HMP B] before. When he arrived there, he raised no concerns about his well-being but was identified as requiring alcohol and drug detoxification, and disclosed that he had recently been in a psychiatric hospital. He was prescribed the medication he had been receiving in the community (including anti-psychotic medication).

On [dd/mm/yyyy], Mr G was remanded to HMP C for dangerous driving. It was not his first time in prison. He had been diagnosed with schizophrenia in [yyyy], and had last been monitored under suicide and self-harm prevention procedures, known as ACCT, in [yyyy].

Overwhelmingly, PPO reports begin as illustrated above, that is, listing a series of mental or physical health disorders or illnesses, learning difficulties, disabilities, or detailing differing forms of addiction. In the very few examples selected above, we find prisoners with bipolar disorder, schizophrenia, psychosis, and chronic addiction – all conditions that warrant specialist psychiatric care, not imprisonment. As was discussed earlier in this thesis (see section 5.2.2, especially part iv), it is typically the case that the ill-health or addictions of prisoners are products of or related to serious trauma or violence in childhood or adolescence. In neglecting to provide detail of such circumstances – perhaps by detailing whether a prisoner had been in care as a child, whether they were homeless or unemployed prior to entering prison, or whether they were themselves victims of some serious physical or sexual abuse earlier in their lives – prisoners appear in these reports as if they are simply damaged and dangerous outcasts, rather than people who have complex, messy, and, in many cases, tragic pasts.
6.3. Concluding remarks

In the two movements of my analysis, I focused attention almost exclusively on how the two examples of transparency selected for study in this thesis – ‘Prisons data’ and ‘Fatal Incident reports’ – represent the object of transparency (the suicide in prison) to the subject (the citizen). In doing so, I said relatively little on how it is that the subject perceives that object, though of course my own analysis is developed out of an interpretive perception of transparency. Instead, I juxtaposed one form of transparency with another, posing a transparency of numbers audit and performance ratings, measures and statistics against one of narrative. Although these examples of transparency are markedly different and represent their object in contrasting representational lexicons, it is my ultimate contention and synthesis that the social relations produced by these examples of transparency are precisely the same, that they are spectacular. The discussion chapter that follows this is devoted to substantiating this contention.
7. DISCUSSION

In this chapter, I discuss the implications of the analysis of the empirical material I presented above. I begin by making the case to move beyond a representationalist theoretical perspective for the critique of transparency (7.1), moving on to theorise state transparency as spectacle (7.2).

7.1. DEPARTING FROM A REPRESENTATIONAL CRITIQUE OF TRANSPARENCY

To a critical accounting scholar, the series of reproductions of transparency on suicide set out in the preceding chapter, which on the one hand display prisons and suicide in reductive, statistical and numerical terms, and on the other, in a narrative written in a bureaucratic, functional, managerial, audit register, could be said to epitomise the worst excesses of the capacity of accounting to mystify and obfuscate systems of domination and to dehumanise the vulnerable and weakest in our society. Yet on another, we might also say that these representations do go some way towards laying bare the horror of prisons. In particular, one cannot fail to be struck by the level of brutal, gruesome detail in both the ‘PPO reports’ and the austere statistics underlying ‘Prisons data’ (as opposed to the glossy, pristine façade of ‘Prisons data’ itself). We might even hope that such reports and statistics could go some way to igniting radical spirits or informing critical studies of the prison system. Certainly, it would be most foolish to disregard numbers, calculation and statistics (particularly descriptive ones) on epistemological grounds, which I maintain can and should play a role in critical studies of organisations and society.

These are certainly not trivial insights and it is by no means true to say that ‘we know all of this already’, but I want to depart from the representational ideological-critical lens that such analysis is formulated through. For if it is extended and unfolded, the logical conclusion in such analysis is that ‘the problem’ with the representations of transparency considered in this thesis is that they ‘misrepresent’ the prison and suicide. Posed in this way, ‘the solution’ would then be one expressed wholly within the lexicon of representation – i.e. if the problem lies not with the material reality of prison and the social, political, economic, moral, and ethical dimensions of imprisonment, but with the representation of the prison, then the solution rests solely with producing more ‘faithful representations’ of prisons. As critical and interpretive accounting scholars have demonstrated, the quest for ‘faithful representation’ is a deeply political, value-laden one
– and it is a quest that is doomed to fail, for in representation something is always ‘left out’, the representation is always partial, never complete.

A function of my grounding in the works of Debord and Žižek, my concern in this thesis lies not with demonstrating that the reality behind the representation is obscured or misrepresented, but instead with questioning and criticising the shape of the social relations produced by transparency as it exists today. To be sure, this does not mean that I disregard or am not concerned with the objective, material reality of life and death in prison. Rather, I am concerned that a preoccupation (or we might say fixation, even obsession) with the representational (in)capacities of accounting and transparency to capture ‘the way things really are’ locks us into a terrain of analysis in which we are divided across a continuum in which we tip into a naïve realism at one end and a hyper-realism at the other (McKernan, 2007), both of which are at root conservative with respect to organising material change in the world in practice (Adorno, Benjamin, Bloch, Brecht, & Lukács, 1977, p. 124). Or, as Žižek (1997, p. 169) puts it, writing specifically in reference to our analysis and perception of the lines between representation and reality in ‘cyberspace’:

one should avoid both traps, the simple direct reference to external reality outside cyberspace as well as the opposite attitude of ‘there is no external reality, RL [Real Life] is just another window’.

I also return at this point to a pivotal, earlier reference made to Žižek (1989, p. 3), in which he explains that in the “interpretive procedure” of both Marx and Freud,

the point is to avoid the properly fetishistic fascination of the ‘content’ supposedly hidden behind the form: the ‘secret’ to be unveiled through analysis is not the content hidden by the form (the form of commodities, the form of dreams) but, on the contrary, the ‘secret’ of this form itself.

How does this relate to our current predicament? I argue that we must endeavour to apply such a procedure to our study of transparency. In other words, the point I wish to make here is that we should not lock ourselves into a “fetishistic fascination” with the “‘content’ [the reality of the suicide] supposedly hidden behind the form [the representation of transparency]” (Žižek, 1989, p. 3, additions in square brackets). As Žižek explains, in so doing, we always end up finding what we expected to find – i.e. a darker, messier, more brutal, more complex reality lurking beneath the pristine and glossy official one. With respect to the suicide in prison, this is surely the case. However, if instead we proceed from
a position in which we acknowledge that the representations of transparency (i) remain anchored to an objective, true empirical referent (the undeniable material reality of the suicide) and that (ii) any representation of an object will inevitably be subjective, incomplete, partial and will ‘leave things out’ (Žižek, 1994b), then what is most fruitful and productive is not a critique of how the representation fails to capture ‘the way things really are’ (an impossibility, in any case, but instead a critique of the social relations that are brought into being by the representations themselves. In other words, it is not just that the form or content of the representations of transparency are problematic, although this may indeed be the case, but it is the nature of the social relations created by the representations of transparency that warrant our attention. It is my contention that transparency creates ‘spectacular’ social relations, ones in which citizens are engaged as spectators who are shown the appearance of a world they cannot change, who are captivated by representations that keep them isolated and alienated, sat alone at a computer screen.

In the remainder of this section, I flesh out this argument and develop my argument by employing the theoretical concepts and themes that I set out earlier in my discussion of Debord and The Society of the Spectacle (section 4.2.2).

7.2. THE SPECTACLE OF TRANSPARENCY

The spectacle is not a collection of images; it is a social relation between people that is mediated by images.

(Debord, 1967a, p. 7, emphasis added)

I now focus attention on the social relations of transparency, that is, the experience of interaction between the state and the citizen constituted in transparency. There is today a zeitgeist of transparency, with transparency being regarded as a cornerstone of democratic values and practices. However, I have now on numerous occasions expressed the assertion that the relations produced by transparency as it exists today are spectacular, in Debord’s sense. Here, I substantiate this assertion with analysis, setting out my arguments as to why transparency is spectacular. I do so along three lines, analysing the spectacle of transparency as: first, an experience of isolation; second, as a one-way monologue of and by the state that is incontestable and unanswerable; and third, as a wholly visual experience, in sensory terms.
(i) Isolation

Spectators are linked solely by their one-way relationship to the very centre that keeps them isolated from each other.

(Debord, 1967a, p. 16)

First, on transparency as isolating. To begin, it should be reiterated that transparency isolates its objects from their social, political and economic context (Debord, 1988, p. 28). My concern in this section is not with isolation in this sense, however, but with the isolating effect of transparency on citizens. A central theme of Debord’s notion of the spectacle is the paradox that technologies of communication (literally, ‘to make common’) designed to ‘bring us closer together’ can have the opposite effect of driving us apart into separation and isolation. Such a theme, that contemporary society is scarred by isolation, separation and alienation as a product of the proliferation of ‘communication technologies’ is one found elsewhere in critical theory, being articulated also Adorno and Horkheimer (1969, pp. 221-222), who write on “Isolation by Communication”, and Marcuse (1972, pp. 9-10) on domination by “Technology rather than Terror”.

Both examples of transparency on the suicide in prison are of course accessed online, in ‘cyberspace’. Whilst transparency can be accessed on any device with an internet connection, I have predominantly accessed it from a PC (Personal Computer) or a laptop. As with the tablet and the mobile phone, both of these devices are designed – functionally and ergonomically – with the individual user in mind. In the default configuration of a computer, there is one mouse or track-pad, one keyboard, and one screen. Any academic who has ever co-authored a paper knows of the difficulty of attempting to work on one document on the same computer at the same time: whilst one person sits at the controls, the other observes, interjecting and commenting, but is not engaged in the physical activity of writing (typing). The simple point is this: the computer is designed to address us as individuals.

Why is this significant? The point I wish to stress here is that although in transparency we see (objectively) the same content – i.e. when you and I access ‘Prisons data’ on different computers, the same ‘homepage’ appears – we see the same content in (objectively) different places, in isolation from one another. By its very reproducibility in digital form,
transparency can be accessed anywhere and thus there is no need for the establishment of a place or space in which we come together to view the content of transparency. The essential detail here is not, therefore, the content or form of what is represented, but instead how what is represented is seen. Irrespective of what is seen, those who see in isolation – on their own, in an office or in a room in a flat, apartment, house etc. – are controllable and of no threat to the status quo.

Returning to the themes I earlier set out in my discussions of the ‘spectacle of the scaffold’ and the mysterious aura of The Castle, we should recall that the assembled masses, summoned by the state to bear witness to its power at the scaffold, by the very fact of being gathered together as a mass in witness to such violence, began to see themselves as on the side of the condemned and against the sovereign: they began to develop radical, critical, and politicised subjectivities. So too is the effect of total state opacity, as in the case of the mysterious, faceless bureaucracy. The mystery and the unknown are powerful animators for the formation of frightened and ruled subjectivities as we ask ourselves, ‘Who could be watching me?’, ‘What happens to people in there?’, ‘Who is in control?’ Transparency dulls this formation of subjectivity by charming us with a democratic play of appearances designed to make us think of ourselves as ‘auditors of the state’, ‘informed citizens’, and ‘empowered members of society’. Where Adorno once remarked that “If a worker no longer notices that he is a worker, this has important implications for theory” (Adorno & Horkheimer, 2011, p. 2), so too we can say here that if we no longer ‘notice’ or think of ourselves as subjects of and subject to the power and authority of a ruling, dominant state, this has important implications for politics and society.

As well as isolating us, is it not also the case that when we are not on our own that the spectacle continues to capture attention and energy, isolating and disrupting communication even when we are together? The prevalence of mobile phones atop dining tables in restaurants signifies the extent to which society has become obsessed with ‘staying connected’ in the digital world whilst neglecting connections in the immediate material one. As Debord (1988, p. 19) puts it:

For the agora, the general community, has gone, along with communities restricted to intermediary bodies or to independent institutions, to salons or cafes, or to workers in a single company. There is no place left where people can discuss the realities which concern them, because they can never lastingly free themselves from the crushing presence of media discourse and of the various forces organized to relay it.
Of course, a riposte here might be made that the newspaper or the book is no less isolating than the computer, the mobile phone or the tablet. Yet consider how often someone stops a conversation to look at their phone, and how normal this has become, in comparison with how often someone stops a conversation to produce a book from their pocket and read two-or-three pages. Unlike paper-based counterparts, on whom one has to concentrate, screen-based, digital technologies devour thoughtless attention. This should by no means be read as a reactionary critique of such technologies – advancement here has made many things possible. Rather, my point is that we should not uncritically accept all technological advancement as necessarily implying social advancement, that we must also reflect on what is lost in such developments (Žižek, 1997).

As an isolating phenomenon, the spectacular form of transparency is ‘anti-collective’ or ‘anti-demos’ in the sense that transparency is addressed to the lone user who sits at a computer screen:

Imprisoned in a flattened universe bounded by the screen of the spectacle that has enthralled him, the spectator knows no one but the fictitious speakers who subject him to a one-way monologue about their commodities and the politics of their commodities. The spectacle as a whole serves as his looking glass.

(Debord, 1967a, p. 118)

Mass social movements – which are by no means universally progressive or desirable (Adorno, 1982) – pose a genuine threat to the dominance of the state. Therefore, the state has always been and remains extremely hostile, suspicious and wary of collectives and organised mass movements. By contrast, isolated, passive individuals are eminently controllable (Brown, 1995, p. 195). Once established, the most oppressive and violent of state orders have always sought to repress collective action by restricting the numbers that people can gather in (excluding, of course, the staging of mass ‘rallies’ at which the leader agitates and fires up their supporters). But, as Debord (1988, p. 34) shrewdly points out, “Spectacular democracy approaches matters with great subtlety, very different from the straightforward brutality of the totalitarian diktat.” In spectacular society, the state does not say, ‘You cannot do this or that’, instead, it says, ‘Do this, do that’ (Žižek, 2002). Nowhere is a restriction placed on gatherings of more than two or three people – such a brutal, blunt anti-democratic action would immediately be recognised as tyrannous even by those most uninterested in the fate of democracy. But does evoking the idea of an
‘army of armchair auditors’ empowered by transparency not yield the same effect, discouraging collective, organised, and mass action? The ‘army’ of auditors is not an ‘army’ at all, but a disaggregated array of isolated individuals at home, looking alone at computer screens. The point is this: people need not stand up, never mind leave their homes, to engage in ‘democracy’.

And if the spectacle of transparency insulates the state from the demos by isolating and individualising them, it also does so by the very nature of the one-way relation established in transparency, which I now move on to discuss.

(ii) One-way

The spectacle presents itself as a vast inaccessible reality that can never be questioned. Its sole message is: “What appears is good; what is good appears.” The passive acceptance it demands is already effectively imposed by its monopoly of appearances, its manner of appearing without allowing any reply.

(Debord, 1967a, pp. 9-10)

A crucial feature of what makes transparency spectacular is its inaccessibility, incontestability, and unanswerability (Debord, 1988). The relation between the citizen and transparency is not one of dialogue, in which one speaks to the other and the other speaks back. Instead, there is a one-way relation between the state and citizen, one in which the state presents a representation of reality to the citizen, which the citizen receives without means or right of reply. The representations that we see in ‘Prisons data’ and ‘Fatal Incident reports’ are not challengeable or contestable – they simply appear. What makes this especially problematic is the purportedly ‘democratic’ nature of the framework within which such representations are constituted. The promise of the ‘democratic’ open government movement that places transparency at its core is that in transparency citizens are given the opportunity to share in the power of the state and that they are afforded the resources to hold the state to account for its actions. An understanding of the spectacular nature of transparency, its constitution wholly in terms of an incontestable appearance, lays bare the spurious nature of such a promise. There are no infrastructures or processes, in either a physical or a virtual sense, linking the transparency of ‘Prisons data’ or ‘Fatal Incident reports’ with an associated forum of critique, contestation or debate over what is shown there. If democracy, in a weak sense, entails the possibility for each citizen to at
least ‘have their say’ over how they are ruled, then in the spectacle such a possibility is wholly absent:

The spectacle plays the specialized role of speaking in the name of all the other activities. It is hierarchical society’s ambassador to itself, delivering its official messages at a court where no one else is allowed to speak.

(Debord, 1967a, pp. 12-13)

What is accomplished by this dissociation of transparency from a framework of critique, contestation or examination? First, and as I have alluded to already, the state is insulated from critique in the sense that anger, indignation or frustration at what is shown in transparency cannot be vented at those responsible, for the relation between those in power and those who are subjects of that power has been replaced by a play of appearances. Thus, there is no realm of direct confrontation between myself and the state in transparency, but rather a mediated one between myself and the computer screen in which I see only a glittering representation of the state. Consider, in opposition to this, the material, direct site of contestation established in ‘the spectacle of the scaffold’ (Foucault, 1977). As I earlier discussed, part of what saw these gruesome, excessive displays of state power and authority vanish from practice and into history was the extent to which they began to pose a threat to the state by furnishing the assembled crowd with anger at the crass excess of power represented in the brutal, sadistic torture and execution of criminals. In transparency, the state withdraws from this threatened, exposed position and conceals in sanitised, sterilised representations the brutality and violence that was formerly directly lived. The site, event or moment where I may develop my sense of self as ruled, as a subject of and subject to the authority of the state, is lost.

Beyond this, the incontestability and unanswerable nature of what is represented in ‘Prisons data’ and ‘Fatal Incident reports’ also has the effect of establishing in advance the terms of any potential discourse on prisons, unlikely as this may be to materialise. In other words, to engage with the data of transparency is to be engaged in a debate in which the terms have been set and the rules fixed before a word has been uttered:

Like a factitious god, it engenders itself and makes its own rules.

(Debord, 1967a, p. 14)
The very fact that ‘Prisons data’ presents data points of audit and performance scores and ratings reduces debate to concerns with the ‘improvement’ of such scores and ratings. ‘Solving the problems’ of prisons then becomes a question that can be posed exclusively in terms of instrumental rationality: ‘We need less staff sickness absences and more 4-rated prisons’. Likewise, the audit and bureaucratic register in which ‘Fatal Incident reports’ are produced draws our attention to all the small things that could have been done differently – an extra suicide observation per hour, the re-writing of a report – rather than questioning the broader social, political and economic context in which prisons reside. To be clear: the point here is not that such representations obscure ‘the way things really are’ in prisons, but rather that the spectacular representations of transparency set the terms of the discourse on prisons by shaping how we think about prisons, how see prisons, and what we think is ‘wrong’ with prisons. In this sense, the spectacle of transparency, as a form of ideology, is constitutive and world-making (Žižek, 1989). Put in different terms, we might say that in presiding over the form and content of transparency on prisons, the state constructs a position from which we cannot see the issue of prisons in any way other than how it is presented to us – we see things one way:

The flow of images carries everything before it, and it is similarly someone else who controls at will this simplified summary of the sensible world; who decides where the flow will lead as well as the rhythm of what should be shown, like some perpetual, arbitrary surprise, leaving no time for reflection, and entirely independent of what the spectator might understand or think of it. In this concrete experience of permanent submission lies the psychological origin of such general acceptance of what is; an acceptance which comes to find in it, ipso facto, a sufficient value. Beyond what is strictly secret, spectacular discourse obviously silences anything it finds inconvenient. It isolates all it shows from its context, its past, its intentions and its consequences.

(Debord, 1988, pp. 27-28)

Once we have seen the problem of prisons in a particular way – or rather, once we have looked at it in the way it was made visible by the state – it becomes exceedingly difficult to extricate ourselves from the confines of this framing. Of course, it is the task of the critical theorist to keep the idea of an alternative alive, to argue that the way things are is not the way things have to be. With this, I move to the final category of my analysis, in which I analyse the wholly visual nature of the sensory experience of transparency.

(iii) Visual
The spectacle inherits the weakness of the Western philosophical project, which attempted to understand activity by means of the categories of vision, and it is based on the relentless development of the particular technical rationality that grew out of that form of thought.

(Debord, 1967a, p. 11)

One of the defining features of the zeitgeist of today is the prevalence of the screen in our lives, which has led some to write of the ‘screen society’ (Knorr Cetina, 2009, 2016; Knorr Cetina & Bruegger, 2002b). I am not concerned here with the way in which such screens portray increasingly sophisticated representations of the material world, but with the nature of the sensory experience of transparency as it is constituted in a wholly visual form.

Although it is a visual metaphor, I want to challenge the idea that transparency is something that can or should be experienced wholly in the realm of the visual. To return for a third and final time to my analysis of Foucault’s spectacle, here we find what I have described as a form of directly lived, or visceral, corporeal transparency (section 3.2.). The sensory experience of the spectacle of the scaffold is one in which the citizen is immersed in the overall visceral nature of the power of the state. Perhaps with the exception of taste, all other senses are stimulated and activated by the spectacle of the scaffold. There is the repulsive and horrific sight of the execution; the raucous sound of the crowd, the statement of the executioner and the cries of ‘the condemned’; there is the tactile interaction among citizens or the struggle and riotous violence between rebellious citizens and the authorities; and there is the smell of the event, likely being one thick with the aromas of burning sulphur or tar, these being frequent elements of choice in the torture of ‘the condemned’.

Now, in contrast to this, let us consider, in an (objective) sensory capacity, the experience of the spectacle of transparency. To begin, there is the visual, which is the primary sensory interaction between myself and transparency. I see transparency always through the screen. Next, to sound. Transparency is silent, there being not a single piece of transparency data collected over the course of this study that is constituted in aural form. Even where the data I collected was originally spoken (e.g. speeches given by government ministers), in the digital archives of open government, this has been transcribed and appears without sound. The sounds I experience when accessing transparency are the
same ones that I would hear if I were using my computer to write an email. And if transparency is not to be heard, neither is it made to be touched. The tactile interaction I have with transparency can be described only in terms of my typing and clicking in order to navigate and browse the networked representations of transparency I see in front of me on the flat computer screen. Likewise, transparency makes no appeal to smell or taste. Hence, the point I wish to stress here is that transparency as constituted in ‘Prisons data’, ‘Fatal Incident reports’ and the open government movement at large is a wholly visual phenomena – it can only be looked at:

*Fragmented* views of reality regroup themselves into a new unity as a *separate-pseudo world* that can only be looked at.

(Debord, 1967a, p. 7)

What is the significance of the distinction between the spectacle in Foucault’s sense – a raucous, visceral, heightened sensory experience – and that of Debord’s – a silent, wholly visual experience devoid of appeals to our sense of touch, smell and taste? Where the former describes a corporeal, holistic experience of the authority of the state, the latter signifies a frictionless, apolitical, passive relation between state and citizen constituted wholly in the realms of appearances, a relation that has been reconstituted as *aesthetic*.

To be precise, when I speak of an *aesthetic* relation between the state and the citizen I am arguing that in transparency the way we conceive of, react to, feel and think about the state is determined wholly by the way the state looks, its “self-portrait” in transparency (see Debord, 1967a, p. 13). In this sense, the citizen – or *spectator* – may approach transparency as they would an extremely rare or revered work of art displayed in a museum, looking at it from a distance but *not* interacting with or getting close to it. Those who are allowed to handle the great works of art are experts in conservation, caring for these works, lovingly restoring and preserving them with gloved hands and soft touches. So it is with society. Those who are permitted to step beyond the rope and touch the canvas of society are those with least intention to change it. They are the connoisseurs of the past, whose interest lies in keeping objects – whether these be paintings or society – *as they are*. 
My relation to the state, if I consider transparency as if it were a work of ‘high art’, is one in which I may look but not touch or criticise but not change. I may feel one way or another about transparency, but just as with works of ‘high art’ that adorn the walls of galleries across the world, I may only interpret it, never change it. As with the ‘masterpieces’ that hang on the walls of The Louvre in Paris or The National Gallery in London, transparency represents a static, fixed object (society) whose present condition is to be preserved. Society – as with Las Meninas, The Water Lily Pond and Girl with a Pearl Earring – is to be carefully insulated from change, it is to be conserved. Thus, as Debord (1988, p. 21) writes:

We have dispensed with that disturbing conception, which was dominant for over two hundred years, in which a society was open to criticism or transformation, reform or revolution.

Again, the fallacious promise of transparency is that citizens will be empowered and will participate in shaping and changing the society in which they live in a democratic exercise. Instead, in the spectacle of transparency, citizens are mere spectators whose attention is directed towards glittering representations of a world that can only be looked at, not changed.

To bring this chapter to a close, I want to reiterate the essential features of the spectacle of transparency. First is the isolation of transparency: as spectators, citizens are isolated from one another and see partial representations of objects isolated from their social, political and economic context. Second is the one-way nature of transparency: transparency is not a discourse or a dialogue, it is an unanswerable, incontestable one-way communication to the spectator by the state. Furthermore, the unanswerability and incontestability of transparency implies there is one way to see the objects of transparency. Third is the visual aesthetic experience of transparency: the experience of transparency is one in which the visual dominates and where spectators are shown representations of a world that is to be preserved as it is, a world they cannot change.

I move on now to the concluding chapter of this thesis, in which I articulate my contributions to the literature and address the limitations, practical implications, and future research potentialities associated with this study.
8. Conclusion

In this thesis, I explored the contemporary phenomenon of the transparent state, the state that purports to ‘throw open its doors’ to be inspected by its citizens. I posed a series of three research questions, asking: (i) What role is played by the particular aesthetic form of state transparency? (ii) How does state transparency shape the way that citizens think of themselves in relation to the state? (iii) What interest does the state have in transparency? To investigate these questions, I juxtaposed the ‘transparent state’ against other state forms – the apparition of the state in brutal, violent form or the secretive, opaque state, a mysterious and impenetrable bureaucratic machine. I argued that in transparency the state constructs an appearance of democracy – a *spectacle*. This spectacle of transparency, rather than revealing the inner workings of the state or laying bare its mechanisms for the inspection and scrutiny of a politicised demos, structures and shapes the citizens perception of the state as an object to be looked at, refined and optimized, not critiqued or challenged. In this respect, transparency, which at first appears as a radical and democratic idea and practice, is transfigured into a conservative one, a mechanism for preserving and securing the status quo in society. Developing my theorisation out of a synthesis of the related works of Slavoj Žižek (1989, 1994b, 1997), on *ideology* and Guy Debord (1967a, 1973, 1988), on *spectacle*, I explored state transparency by analysing various forms of transparency on suicides in prisons in England and Wales.

In this study, I make three key contributions to the accounting literature. The first of these is to argue for the introduction of a role for the aesthetic in the study of transparency. As a visual metaphor that lays claim to revealing ‘things as they are’, it is perhaps surprising that hitherto the particular aesthetic form of transparency has not been investigated in the literature. Therefore, building on the literature on the aesthetic form of accounting (Cooper et al., 1994; Gallhofer & Haslam, 1991, 1996) and on more recent calls for an appreciation of the way in which the visual (or aesthetic) form of accounting plays a crucial role in the uses to which it is put and the influence it has in organisations and society (Davison, 2015; Espeland & Stevens, 2008; Mennicken & Espeland, 2019; Quattrone, 2009, 2017), I argue that the particular aesthetic form of transparency, as a wholly visual and digital experience, contributes to its social function as constructing perceptions of the state rather than revealing its inner workings. This is to say that contrary to how state transparency may appear – as the realisation and manifestation of a project to ‘govern by
numbers’ (Rose, 1991) – the crucial aspect of transparency is its aesthetic form, not its calculative content.

The second contribution of this thesis is to consider the subjects of transparency, that is, how transparency addresses its users. Reversing the (typical) concern in the literature for the way in which demands for *internal* organisational conduct to be made visible to *external* others in transparency affects the conduct and subjectivity of those inside organisations (Roberts, 2009, 2018), I reflect on how transparency affects those to whom it is addressed. In the case of state transparency, this is the citizen. I propose that transparency interpellates citizens not as the active, writhing collective of a critical and politicised demos, but as an individualised, fractured and isolated mass of passive spectators for whom transparency is the visual representation of a society that can only be looked at, not challenged or contested. In so doing, transparency disrupts and stultifies the formation of radical, critical and politicised subjectivities, dulling our sense of self as ruled and under the authority of a capitalist state.

The third contribution of this thesis builds on the previous two, and is articulated in response to the coupling of transparency with the idea and practice of democracy (Gallhofer et al., 2011; Power, 1994). If realised, the alluring promise of transparency is to hold those in power to account by rendering their conduct visible (Quattrone, 2016a; Roberts, 2009). I assert than in state transparency this alluring emancipatory ideal is subverted and reconstituted in the form of a constraining, domineering practice. I propose that in transparency we find the construction of a democratic appearance, a mask for the state that projects an appearance of democracy, empowerment and participation whilst bringing about no material change in the power relation between state and citizen. As such, we find in transparency an object that secures and reinforces the domination of the state in the form of the very object in which we expect to find the roots of a radical challenge to and critique of to the status quo.

In the remainder of the conclusion, I develop each of these contributions in more detail (8.1), before discussing the methodological limitations of this thesis (8.2), addressing the practical implications associated with my findings (8.3), proposing potential avenues for future research (8.4) and setting out my final concluding remarks (8.5).
8.1. Contributions

The three main contributions of this thesis are (critical) theoretical. In what follows in this section, I set out these contributions in greater depth.

8.1.1. The aesthetics of state transparency: The art of government

The first contribution of this thesis is rooted in the literature on the aesthetic or visual form of accounting. Drawing on the insights offered by this literature – which demonstrate how the particular aesthetic form of accounting numbers and practices contribute to the power of accounting in organisations and society – I claim that state transparency must be understood as an aesthetic object, not a calculative practice. Put differently, I argue transparency is the *art of government*, in the sense of being a visual representation of government. This assertion is made in relation (or rather, *in opposition*) to the seminal work of Nikolas Rose (1991) in ‘Governing by Numbers: Figuring out Democracy’.

The accounting literature on the state has described the role played by accounting technologies in what Foucault (2008) argued was a broader, historical change to the ‘art of government’ under neoliberalism (see Humphrey et al., 1993; Miller, 1990; Rose, 1991). When Foucault speaks of the ‘art of government’, he does so in order to evoke the notion of a shift in the nature of the exercise of power over populations in ‘territories’ from an absolutist, monarchic power to a calculated and reasoned application of power, where the use and exercise of power is a delicate, constructive and calculating art rather than a brutal, destructive force of *raison d’état* (see Foucault, 1991, 2008). To posit transparency as ‘the art of government’ is to enter into a realm well defined in the accounting literature in which a whole array of ‘calculative practices’ are invested in the activity of ‘shaping populations’ ‘at a distance’, both in organisations and in society at large (Miller, 1990, 1992; Miller & Napier, 1993; Miller & O’Leary, 1987; Miller & Rose, 1990; Rose, 1991; Rose & Miller, 1992). As I set out earlier, recent work in the accounting literature (Mehrpouya & Salles-Djelic, 2014, 2019) has placed transparency within this notion of governing, interpreting transparency through a Foucauldian lens of governmentality and neoliberalism.

On first inspection, it would indeed seem that transparency is the archetype of the notion of the ‘art of government’ theorised by Foucault and developed in the accounting
literature, especially by Rose (1991, p. 691) when he writes of the “pedagogy of numeracy” and “public habitat of numbers” needed to sustain “modern, mass, liberal forms” of democracy. However, I do not here write of transparency as the ‘art of government’ in the sense implied by Foucault or in those works in the accounting literature that take up this notion of his. To be sure, when we are dealing with the internal operations, practices and processes of the state, I find the notion of power as exercised through an ensemble of calculative practices entirely convincing and resonant with the nature of the state today. However, when we are considering the external projection of an appearance of the state – as we are in transparency – I consider the notions of calculation and numeracy to be less appropriate as descriptors for the nature of the relation between the state and its citizens. Instead, I make the claim that the relation between the state and citizens that we find in transparency is not one of calculation – of “calculating selves” (Miller, 1992), of citizens who are “numerate and calculating”, who “calculate about power” (Rose, 1991, p. 673) – but is one of aesthetics in which citizens see representations of the state that they relate to as they would a work of art in a museum. I argue that the essential feature of transparency is not its calculative, accounting content but is its glossy, pristine digital form and in its manner of appearing without an associated framework of democratic discourse or contestation. Like a work of art hung on a museum wall, transparency is made to be looked at, not touched and not changed. To theorise transparency as the art of government therefore means to see transparency not as a project of calculation, but as one of appearance. Thus, when we are dealing specifically with the appearance of the state portrayed in transparency, I restate the ‘governing by numbers’ thesis as ‘governing by appearances.’

Furthermore, considering transparency as the art of government helps to stress the extent to which we find in programmes of state transparency not the revealing of ‘inner workings’ of the state, but the production of an image of the state. When an artist paints a picture, she starts not with a dark canvas, working backwards to reveal the finished article; rather, she starts from a blank canvas, working to craft and construct the finished article. And so it is with transparency, insofar as it represents a project to craft and construct how we see the state, not revealing or opening up the state to our scrutineering gaze. Thus, if transparency is conceptualised as the art of government, it becomes interesting to think about the kind of appearance of the state projected to the citizenry in transparency. Insofar as transparency is produced by the state, about the state, we can think of transparency as the idealised ‘self-portrait’ of the state, one in which the state presents itself as in control,
organised and efficient. Each example of transparency presents an appearance of the state to the citizenry. Transparency is, in a sense, the face of the state as it wishes itself to be seen. If we look at transparency in this way, that is, if we relate to transparency by focusing on the aesthetic form it projects rather than calculative content it details, we can learn much about the way the state sees itself. I argue that we can see something of the zeitgeist in the way that the state portrays itself.

In this respect – and here I am recalling Žižek’s (1989) remarks – we can learn a great deal not from looking behind the mask that ‘conceals reality’, but from the very appearance of the mask itself. In other words, we can learn much simply by looking at the appearance of transparency. Such a logic articulates well with recent calls for a greater appreciation of how the aesthetic, or visual form, of technologies of accounting and quantification are implicated in their seductive appeal as tools of governing (Mennicken & Espeland, 2019; Ronzani & Gatzweiler, 2019). For example, the images of the state projected in the former Union of Soviet Socialist Republics were colourful and bold portraits of strength, unity and power and of the contribution made by individual workers to the utopian (dystopian) project of state-administered Communism. Likewise, the war posters and social propaganda of the Nazis cultivated a striking aesthetic of deep colours and strong postures, appealing to the dream (nightmare) of a Nazi empire. Similarly, British and American army recruiting posters made an aesthetic appeal to the individual with glorified images of war and combat. Common to such representational forms is both the grand notion of a powerful, ambitious and glorious state, and the embodiment of the state in the form of the human being (whether in the depiction of a leader, worker, or soldier).

It is this that has vanished today in the appearance of the state we find in transparency, where the state is disembodied, represented as an array of carefully co-ordinated, organised, colour-coded charts and graphs. The state is portrayed as faceless. In this sense, transparency acts to stultify perceptions of the state as a ruling force in society. The sharp, bold colours of transparency construct a view of the world lacking in any nuance or doubt. Transparency is an expression of what is, the way things are. The state presents itself not in a dream-like mode, espousing a vision of a utopian (or dystopian) future, but a representation of a society that is to be refined, a formula that is not to be changed, but distilled.
8.1.2. THE SUBJECTS OF STATE TRANSPARENCY: SPECTATING, NOT PARTICIPATING

The second contribution I make in this thesis is to develop the theorisation of the subjects of transparency. That is, how we think about those to whom transparency is addressed – citizens. In mainstream discourse and theorisation on transparency, the citizen is cast as a rational, free-thinking, autonomous agent who uses transparency in its various forms to ‘make informed decisions’. The related initiatives of open government and state transparency are built upon precisely this notion of the democratic citizen (“democratic subjectivity” (Rose, 1991, p. 682)), whereby the claim is that by accessing a digital network of transparency citizens can furnish themselves with greater knowledge and understanding of the activities of the state and can use this to participate in ‘changing society for the better’.

In the critical and interdisciplinary accounting literature, and in the related field of organisational studies, the notion of the calculating and empowered democratic citizen whose actions and decisions are informed by transparency has been challenged. Attention has been drawn to the disciplining and controlling functions fulfilled by programmes of transparency (Mehrpouya & Salles-Djelic, 2019; Roberts, 2009, 2018), the impossibility of transparency (Macintosh & Quattrone, 2010), the difficulty for the individual citizen to become “well-informed” out of the “data tsunami” of transparency (Birchall, 2014, 2015), and to the excessively optimistic notion of the engaged and interacting citizen who acts to help solve the problems of society (Kornberger et al., 2017). Nonetheless, in this literature too, transparency is still discussed in terms of its potential as “emancipatory” (Gallhofer et al., 2011), “democratizing” (Brun-Martos & Lapsley, 2017) and “empowering” (Power, 1994) for those outside of organisations and institutions. Transparency remains an alluring and enticing route ‘to hold organisations to account’.

My theorisation of state transparency as spectacle – where transparency is accessed by isolated and separate individuals in a mediated, private form – challenges this conception of transparency as an emancipatory, democratising and empowering practice in which citizens engage and participate in democracy. I claim that in the spectacle of transparency, citizens are interpellated not as empowered, democratic actors, but as passive, hypnotised spectators, whose relation to democracy and the state is not one of participation and interaction, but a sterile one in which they are shown sanitised representations of a world they cannot change. Just as spectators at a concert see a carefully choreographed,
rehearsed and polished performance in which they adopt the role of the enthralled and passive consumer, so too the spectators of transparency are presented with a pre-packaged, stylised and idealised representation of the state. The manicured form of transparency attests to this: by the time a spectator accesses transparency, the picture of the state they see has been carefully designed and rendered to portray a glittering picture of order.

And not only does the ‘packaging’ of transparency contribute to its spectacular nature. As was stressed in the discussion section (7.2), the social relation established between the state and the citizen in transparency is one-way. This one-way relation further quashes the myth of the democratising character of transparency insofar as there is no associated mechanism or architecture for engagement through which the citizen might intervene or share in the making of decisions about how the power of the state is exercised. Truly democratic relations are necessarily and essentially common, i.e. they are characterised by a sharing of power and a sphere in which the terms of that sharing can be debated and contested. Thus, running counter to the notion of accounting as stimulating and enabling “action at a distance” (Robson, 1992), we might here say that in transparency we find accounting mobilised as a representational instrument used to establish in-action at a distance.

If the subjects of transparency are mere spectators of a highly sanitised, beautified and engineered spectacle, then the possibility that transparency might act as a powerful or radical democratic practice is defunct. In the accounting literature, the notion of making conduct visible to distant others is of course associated with regimes of accountability and discipline (Hoskin & Mace, 1986, 1988; Roberts, 1991). However, the disciplinary effects of transparency are only effective if those to whom conduct is made visible are able to exert authority or control over the subjects of the disciplinary gaze (Foucault, 1977). The spectator who sees the state in an isolated, one-way digital representation is utterly devoid of the capacity to exert any semblance of authority or control. As such, in state transparency there is in fact a reversal of the relation that we should expect to develop from the establishment of a regime of visibility. Rather than laying bare the workings of the state, empowering citizens to hold the state to account, making the state subject of the disciplinary gaze, the ideological object of transparency actively constructs the way in which the state is seen by citizens. In other words, the ideological effect of transparency
is not to make the state accountable, but is to shape the way in which spectators relate to and understand the activities of the state. Unlike the vicious brutality of the spectacle of the scaffold or the eerie and oppressive opacity of the mysterious bureaucracy, transparency works to attenuate and stultify the formation of radical, politicised and critical subjectivities – my sense of self as ruled. By encouraging us to think of ourselves as participating in our own rule, the spectacle of transparency dulls our sense of self as subjects of and subject to the authority of capitalist states. Transparency aims to make me think of myself as an ‘empowered citizen’, as an ‘auditor of the state’, or as an ‘informed member of society’, and in so doing it covers over and mystifies my sense of self as an isolated, vulnerable, governed subject.

8.1.3. DEMOCRACY AND STATE TRANSPARENCY: PRODUCING A DEMOCRATIC APPEARANCE

The third and final contribution of this thesis relates to the coupling of transparency and democracy. As professed by the state, the core idea of transparency is to deepen and enrich democracy by revealing or opening up the state to the view and scrutiny of the citizenry (see Cameron, 2010a; The Coalition: our programme for government, 2010). Certainly, the vast online, interconnected digital network of dashboards, data-hubs, and reports that display financial information, audit and performance rankings, ratings and scores that record and make visible the activities of the state appears to fulfil the promise of an open and transparent state. In other words, it appears as though citizens have all the information they need in order to hold the state to account. But it is this that is precisely the problem with transparency, its constitution is solely at the level of appearances and is decoupled from any reference to democratic practices.

The problem of a mere appearance of transparency, a spectacle of transparency, has profound implications for democracy. Earlier in this thesis, I discussed Wendy Brown’s (2015, p. 17) assertion that neoliberalism “is quietly undoing basic elements of democracy”. One of those ‘basic elements’ that is essential for the healthy functioning of democracy is a demos – a political body of the people who participate in their own rule. The ideal of the demos is that as a collective of individuals, as a collective of homo politicus, the people express their political sovereignty. Under neoliberalism, Brown contends that homo politicus is being vanquished and replaced by homo oeconomicus; she writes:
While homo politicus is obviously slimmed in modern liberal democracies, it is only through the ascendency of neoliberal reason that the citizen-subject converts from a political to an economic being and that the state is remade from one founded in juridical sovereignty to one modelled on a firm.

(Brown, 2015, p. 108)

In what way does transparency fit into this story? Recalling my earlier theorisation of neoliberalism, in which I argued that neoliberalism consists of an articulation of state, market and citizen that harnesses the state to stamp the market onto and seep the market into the citizen (section 2.2.4.), it would seem that transparency contributes to the interpellation of individuals not as homo politicus, but as homo oeconomicus. State rhetoric of how the “sunlight of transparency” (May, 2017) would create an ‘army of armchair auditors’ (Cameron, 2010b; Maude, 2010), whilst being somewhat spurious (insofar as this so-called army is impotent given that it has no weapons with which to influence or affect the entity they are ‘auditing’) epitomises the attempt to recast the demos as a body of individuals whose political vocabulary is eroded and replaced by an economic one in which the market language of audit replaces that of the political. Evaluated in a language of audit, social problems are appraised in terms of performance ratings and targets, of risks and compliance with processes and regulations, not in terms of class, ethics, morality, justice and equality. In transparency there is an attempt to replace a political lexicon with an economic one (Brown, 2006).

To be clear, I am not suggesting that the audit and the figure of the auditor are intrinsically neoliberal. Such an argument would be deeply flawed, and overlooks the extent to which audit can and should fulfil an important social function in democracy (Power, 1999) and that audit can be saturated or infused with a range of values and norms other than the capitalist ones (Hoskin & Macve, 1988, p. 65; Mennicken, 2010, p. 334; Wacquant, 2012, p. 70). Rather, I claim that when the state presents itself in transparency to the demos as an object to be audited, this resets the relation between the state and the citizen as one in which the citizen approaches the state as if it were a firm, thus transposing a market model into the political realm of democracy. The relation between auditor and firm is not one which should be replicated between citizen and state. In the former, the auditor conducts a series of tests or checks on the firm. In the latter, the citizen, as a part of the demos, should contest the actions of the state in political struggle.
However, as I have suggested in the previous sections, this notion of the ‘citizen-as-auditor’ holding the state to account through transparency is fallacious insofar as transparency addresses citizens as spectators of democracy who see a carefully cultivated self-portrait of the state. The maintenance of an appearance of democracy in absence of the essence or practices of democracy is an essential aspect in differentiating neoliberalism from other political-economic orders – especially fascism – to which neoliberalism is erroneously and imprecisely compared (for critique of the simple equation of neoliberalism with fascism, see Brown, 2005, 2006, 2019). As a dominant political formation, neoliberalism is distinct from fascism, socialism, communism, totalitarianism, and authoritarianism in that it does not display open contempt for liberal democracy and glorify or rely on a ‘strong state’ (McChesney, 1998). Rather, it preserves the formal rituals of liberal democracy (i.e. trips to the ballot-box once every few years) in order to project a democratic appearance whilst maintaining or expanding the material and symbolic forces of the state and perpetuating a myth of the ‘shrinking’ state or the ‘roll-back’ of the state.

I claim that the spectacle of transparency is one of the ways in which this democratic appearance is constituted, where the demos appear to be empowered, where they appear to have all the information they need to participate in democracy, but in practice they are isolated and hypnotised by faceless self-portraits of the dominant state. Put in Debord’s (1988, p. 61) terms, the role of the spectacle of transparency “is to make domination more respectable, never to make it comprehensible.” Shadowing Benjamin’s (2007) remarks on the aestheticization of politics by fascism, we might say that in transparency we see the aestheticization of democracy, where democracy is reduced to a visually appealing, organised network of audit and performance ratings, rankings and reports, whilst the material practices of domination by the state remain. Therefore, I claim that transparency is a paradoxical (and deeply ideological) object. In transparency we find the state promising to lay bare or reveal its own workings in order to deepen and enrich democracy. Instead, I find a programme used to secure and reproduce the domination of the state, insulating it from radical critique by presenting itself in a mask of democracy. Thus, I propose that the interest of the state in transparency lies in constituting a democratic appearance, but not in producing democratic practice. As it is currently formed and defined, transparency serves to reproduce and sustain the existing structure of society and is thus an instrument serving the interests of the ruling classes.
8.2. LIMITATIONS

An important limitation of this thesis relates to the focus on suicides in prisons. As discussed in the methodology chapter (see section 5.2.1), my selection of suicide in prison was motivated by a desire to negate a claim to transparency by investigating a particularly dark and opaque context, as transparency is of course associated with notions of ‘casting light on’ and making visible the unseen (Flyverbom, 2015; Tsoukas, 1997). As was set out in my theorising of the state (see section 3.2), in this thesis I proposed to study the state without resorting to reducing the state to being a wholly or essentially destructive or malevolent force or entity. Section 3.2.3, ‘The historical emergence of the welfare state’, is specifically formulated to address this by acknowledging the dual and contrasting potentials of the state as both a disciplining and violent force, but also as a protective and socialising one. I theorised this duality of the character of the state by introducing the notion of the state as a collection of fields (Bourdieu et al., 1994), and the idea of the ‘Left Hand and the Right Hand’ of the state (Bourdieu, 1998a; Wacquant, 2012). However, in selecting prisons and suicide within prisons as the empirical focus for this thesis, I focused on a specific matter of concern within a field of the state that is firmly situated within the ‘Right Hand’ of the state, the wing of the state that I theorised as coercive, disciplinary and repressive. Therefore, it must be acknowledged that this empirical focus tilts my study towards an understanding of the state that does not consider its dual and contrasting character. This limitation is a product of the time-consuming process necessary to develop a detailed, in-depth understanding of a field of the state at the level required for sound and rigorous social science research.

Another limitation that must be addressed relates to the digital archival method of the study (see section 5.3). In contrast to other, more established methods of research deployed in critical and interdisciplinary accounting – e.g. ethnographies, interviews, case studies – digital archival research represents a (relatively) recent development in research methods. In particular, in this thesis much of my data consisted of ‘screenshots’ of digital content, particularly in the form of data visualisations and virtual user interfaces. This imparted a limitation on my research as there are fewer methodological guidelines and examples of research in accounting that rely on data collected wholly from a digital source. Indeed, it has been acknowledged in accounting and in the related fields of organisational and management studies that there is a need for sound, methodological principles and
practices for researchers to apply in confronting the specific ontological and epistemological challenges associated with research in ‘cyberspace’ (Hewson & Laurent, 2008; Jeacle & Carter, 2011; Mann & Stewart, 2000). While the lack of ‘readymade’ procedures for digital archival research proved a challenge for this study, I believe that pursuing this new style of research represents an important step in keeping pace with the evolution of accounting as it shifts into new spaces and takes up new forms, something that is essential if we are to continue to develop our understanding of an ever-changing accounting craft (Hopwood, 2007).

8.3. PRACTICAL IMPLICATIONS

A function of my methodological basis in critical theory is that I consider it essential that my research aims to develop knowledge that might shape and inform practice in the world beyond the lecture theatres of universities and the pages of academic journals (see Cooper, 2002). Of course, it is vitally important that as academics we are able to have conversations about theory, methodology, knowledge, reality, and so on, but I believe it is equally important that we are capable of relaying our knowledge and understanding into terms that make it accessible and useful to those who want to listen and learn (Brown, 2018c). Therefore, in this section I ask: how might my research shape and inform the thoughts and actions of people today?

The critical nature of my research means that it will be of particular interest to those individuals, collectives and movements in society whose interest rests not with preserving the status quo, but with bringing about social, political and economic change. First, I believe that my research is important for individual citizens. My research encourages citizens to view transparency critically, not to be charmed by its claim to ‘reveal the inner workings’ of the state, nor to become fixated with pursuing ‘what lies behind’ the glossy façade of transparency. My research encourages citizens to appreciate the way in which transparency strives to shape how we see the state. In other words, my research presents citizens with a compelling case that transparency is not a programme to reveal the unseen and make visible what was invisible, but one that aims to recast the terms of debate and discourse on social and political issues in economic and instrumental terms. At the level of everyday practice, my research therefore has the potential to influence and reshape how citizens use and engage with transparency, prompting citizens to ask not, ‘What am I seeing in transparency that was once hidden?, but instead, ‘How is the appearance presented by
transparency shaping the way I engage with and approach this organisation, department, issue, or problem?‘.

In a related sense, my research has implications for social and political collectives, whether these be in the form of political parties or social movements. In the past, such groups have used calls for transparency as an effective, productive and successful mechanism in their struggles for democracy and demands for accountability from those in power. As such, transparency remains an alluring and popular demand for those who want to affect change in society. An important implication of my research is to make the case that it is today in the interests of the state, and capitalist organisations alike, to produce extensive programmes of transparency. A commitment to transparency in its present state (where it has been reduced to an online, interconnected network of data hubs and dashboards displaying financial information and audit and performance ratings, rankings, and scores) sees the demands and concerns of collective groups routed through a sanitised channel in which their social and political concerns are addressed wholly at the level of appearances. My research suggests that such groups must reflect upon the powerful allure and temptation to campaign for more transparency as it is currently constituted. Such a course of action may serve, paradoxically, to reinforce and secure the existing social, political and economic order of neoliberalism by implicitly endorsing the idea that the inequalities and injustices of society might be fixed by the enactment of further disclosure and reporting initiatives. A potential alternative to calls for transparency exists in the form of leaks, which are likely to serve more radical and emancipatory political interests than do the manicured, stylised accounts produced by the state and capitalist organisations – accounts that are steeped in the “orthodox routines” of financial and corporate social responsibility reporting (see Andrew & Baker, 2019).

A question that might also reasonably be asked at this point is this: ‘If state transparency is so alienating, ideological and mischievous, what do you propose instead?’ This is a justifiable question, the sort of which is often levelled at critical research. My response is two-fold. On the one hand, I agree and sympathise with calls for critical research to “involve an affirmative movement” whilst retaining its “negative” assault on the status quo (Spicer, Alvesson & Kärreman, 2009, p. 538). What, then, could such an “affirmative movement” mean in the context of this thesis on state transparency? My suggestion in this regard would be to practically confront what Debord (1967a, p. 13) refers to as the “alpha and
omega” of the spectacle: separation. A significant portion of my critique of state transparency is founded on the way in which the mediated, visual experience of ‘cyberspace’ transparency sees citizens isolated, individualised, and confined to their armchair, apartment, or living room. We are separated from each other, and separated from the objects of transparency. This, I argued, acts to frustrate and dull a radical, critical, and political engagement with the issues represented in transparency. As such, a potential solution to this would be to democratise collective access to penal institutions. As a body of engaged citizens, a demos, this would offer an invaluable opportunity to see ‘behind closed doors’ in a material sense. Curiously, this is something that Amazon has recently begun to do in response to criticism and suspicion over the working conditions in its distribution warehouses.65

On the other hand, the second part of my response to this question is to sound a note of caution with regard to the offering of local, particular solutions to the problems posed in critiques of accounting, accountability, transparency, management control systems, and so on. As earlier noted, a typical feature of critical theories is their insistence on viewing society as a totality (see section 4.2.2). As such, the offering of local, particular ‘solutions’ could be considered a reformist, conservative position as opposed to a radical, revolutionary one. We see such ‘solutions’ now being offered to the global climate crisis, for example, where technological procedures such as carbon ‘offsetting’ are deployed so that the iniquitous social, political, and economic order can be retained in its entirety (i.e. so that the over-productive, destructive, and profiteering relations of production can be maintained in the interests of the large capitalist corporations: automobile manufacturers, airlines, petrochemicals companies, and so on). Specifically in respect of state transparency on prisons, a radical position would mean not tinkering with forms or degrees of transparency (whilst keeping the material conditions of imprisonment as they are), but instead seeking to impose a new social order, one in which the use of prison and other ‘coercive’ state apparatuses is drastically reconceived (or abolished).

A final note is needed here in order to more fully establish the importance of this thesis beyond academic circles. As Žižek (2011, p. 4) asks, is it not the case that so-called “high theory” (upon which I draw extensively in this thesis) is irrelevant for everyday “concrete

65 See: https://www.aboutamazon.co.uk/amazon-fulfilment/tour-an-amazon-fulfilment-centre/.
political struggle? And of what help is studying great philosophical and social-theoretical texts in today’s struggle against the neoliberal model of globalization?” Žižek’s answer to this question he poses to himself is powerful, convincing and speaks to the core of why I believe it is productive and important to continue to develop our theoretical-philosophical capacities. Thus, he goes on to write that in arguing against the “anti-theoretical temptation” we should assert that it is precisely today that philosophical, critical and social-theoretical texts are at their most useful, when “perhaps for the first time in the history of humankind, our daily experience (of biogenetics, ecology, cyberspace and Virtual Reality) compels all of us to confront basic philosophical issues of the nature of freedom and human identity, and so on” (2011, p. 4).

8.4. Future research

The line of enquiry I pursued in this thesis generates several potential avenues for future research, three of which I want to mention here. The first concerns a core theme and concern of this thesis, namely, to what extent transparency fulfils its promise to make visible the invisible, to cast light on organisations, and to ‘throw open the doors’ of the state and other organisations in society. It is on this last point that I am especially keen to direct my attention in future. I stressed in this thesis that the notion of ‘throwing open the doors’ of opaque, closed or secretive organisations and spaces is a powerful symbolic or rhetorical flourish. As I noted in the preceding section, an extremely interesting development in relation to this is the move by Amazon to offer guided tours of its warehouses in response to sustained criticism of notoriously harsh pay and conditions for workers (see Brady-Turner, 2019; Sainato, 2019). What is fascinating about this development is that it is in stark contrast to the established contemporary norms of corporate commitments to greater transparency, where these have come to mean publishing glossy corporate social responsibility reports or announcing new codes of corporate ethics or company values. In other words, Amazon is here offering what appears to be a ‘real’, directly lived, corporeal and sensory alternative to the ‘spectacular’, mediated, digital and visual transparency that we are now overwhelmed by. By opening its doors in a material rather than a rhetorical or symbolic sense, Amazon is challenging established conceptions of transparency. This is therefore a rich site to investigate, posing as it does serious questions about what ‘real’ transparency might be in both empirical and theoretical
terms. Of particular interest is how this move by Amazon should be considered by critical theory, concerned as it is with exposing regimes of control and domination.

Another direction for future research could be to explore how we might work to avoid the production of ‘spectacular’ forms of transparency in future. In a similar sense to that implied by Puyou and Quattrone’s (2018) “search for socie-ties”, research might today explore and suggest new (and old) ways of account-giving and representation such that we steer clear of the isolating, alienating and individualising effects of spectacular transparency. In some respects, such an agenda sees us circling back to earlier works in the accounting literature (e.g. Roberts & Scapens, 1985), by questioning and examining the importance and implications of distant, mediated forms of accounting, accountability and transparency versus immediate, face-to-face ones. Arguably such a task has now become more relevant than ever before in our present ‘society of the spectacle’.

A final potential avenue for future research would be to further develop the point raised in my analysis (see section 6.2.2) of how (public) accountability and transparency takes on the structure of a fetish, in Marx’s sense, displacing demands for social accountability and transparency onto material objects. As with the examples discussed in this thesis, so too public tragedies are often represented not as problems at the universal-social level, but at the particular-organisational, particular-individual, and so on. We have seen this recently, with discourse around and reporting of the disaster at Grenfell Tower focusing on flammable cladding, not positioning this horrifying event as part of a social totality in which the pursuit of profit usurps concern for public safety and protection. Examples of what I propose as ‘the fetish of accountability’ can be found in the literature too, with the inquiry into tragedy at Hillsborough football stadium in 1989 centring on the opening of a gate (Cooper & Lapsley, 2019), or likewise at the fatal Stockline industrial explosion in Glasgow in 2004, where a faulty pipe was the centre of attention for investigators (Cooper & Coulson, 2014). For me, developing these and other cases into a broader theory of public accountability and transparency as ‘fetishized’ represents a socially important and intellectually exciting future project.

8.5. CONCLUDING REMARKS

In this thesis, I have positioned contemporary programmes of state transparency in relation to an unfolding history of how and if the state appears to its citizens. I have
proposed that we might learn much about the state from the specific form in which it appears. I began by introducing the notion of the transparent state, the state that proposes to ‘lay bare its inner workings’ and ‘throw open its doors’ to the scrutineering gaze of the citizen and I demonstrated that in this phenomenon we find a novel development in the relation between state and citizen in the liberal democratic form of government. I have investigated how it is that the accounting technologies that make up transparency can be said to fulfil the bold claims made, that state transparency will deepen democracy by producing an educated mass of informed and engaged citizens who might use the resource of transparency to hold the state to account and participate in how they are governed. In so doing, I have engaged with an ever-present theme in the critical accounting literature – how accounting is used by the powerful to govern in society. By placing transparency within an economy of the state, social order and politics, my study of transparency is differentiated from prior works in the literature, which have brought to light the epistemic (Macintosh & Quattrone, 2010; Puyou & Quattrone, 2018; Quattrone, 2016a; Tsoukas, 1997), psychoanalytic (Roberts, 2009) and organisational (Roberts, 2018; Strathern, 2000) pitfalls and possibilities, and the effects and (unintended) consequences of transparency.

Theorising transparency through a contemporary reading of ideology, as developed by Slavoj Žižek, and the notion of spectacle, advanced by Guy Debord, I have proposed that we might reflect not on what transparency hides nor on what lies behind the stylised, pristine visage of transparency, but rather what that very façade tells us about the state and the maintenance of a social order. Focusing on the empirical context of prisons and investigating how suicides in prisons are represented in transparency, I have made three main contribution to the accounting literature. First, I have argued that transparency is the art of government, an aesthetic object, not a calculative practice, and that transparency is a regime which seeks to govern by appearances and belief, not by numbers and calculation. Second, that transparency produces passive, isolated and hypnotised spectators, not empowered, participating and engaged citizens. In this sense, transparency dulls the formation of radial and political subjectivities, producing citizens who think of themselves not as governed, but as participating in their own rule. Third, that under neoliberalism transparency aestheticizes democracy, producing a democratic appearance, not democratic practice.
These findings are, I believe, of interest beyond the academy, illuminating as they do the extent to which programmes of transparency are used less to reveal ‘what goes on’ behind the closed doors of the state, and more to structure the way the state is seen by citizens, not as a politicised site of power and interest, contestation and struggle, but as a mechanism to be refined and optimised. Read in this way, transparency is an object of ideology par excellence as it deepens and sustains the rule and authority of the state by constructing an elaborate and alluring mask of democracy.
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