# The Discourse of Michel Foucault: a Sociological Encounter

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## Abstract

Michel Foucault is a major source for the idea in critical accounting and organizational studies that identities (selves, subjectivities) are discursively constituted. This return to the text is intended as a clarification of what Foucault actually says on this matter and an assessment of how far it can be regarded as authoritative. The major conclusions are as follows.

The subject matter of Foucault’s ‘discursive’ phase is not discourse in its generality but islands of organization (‘discursive formations’) within it. To all intents and purposes these are bodies of knowledge and Foucault’s focus is on those which he calls ‘human sciences’. His concern is to show that these can be understood as a rule-governed systems of discursive events. The alternative of an action-theoretic account is ruled out by Foucault’s declared intention of avoiding recourse to a concept of human agency. Thus Foucault does not theorize discourse as an expression of human subjectivity. Rather he theorizes the subject as an image of the human being which is produced by, and presumed in, self-organizing systems of knowledge.

In Foucault’s work up to and including the *Archaeology of Knowledge*, therefore, the discursively constructed subject is not a flesh-and-blood human being at all. It is a thought-object constructed by, and within, the human sciences. Because there are a number of human sciences there are a corresponding number of constituted subjects, each of which, in the first instance, has currency only within its parent knowledge. In Foucault’s earlier *Order of Things*, however, a unitary ‘contemporary subject’ is theorized as a composite of these constructs. Since the constituting discourses are depicted as evolving autonomously, Foucault is thus able to produce a history of ‘the different modes by which ... human beings are made subjects’.

All this means that any support from Foucault for the idea that subjectivities are discursively constituted in actuality must rest on Foucault’s genealogical phase. In *Discipline and Punish*, the human sciences are depicted, not as self-organizing fields of knowledge, but as the theoretical arms of various regimes of behavioral correction. Foucault is convincing in his claim that this ‘power-knowledge’ has diffused outwards from the total institutions in which it was prototyped, thence to become the characteristically modern modality of power. He is much less convincing on the question of its effects. Despite Foucault’s talk of ‘shaping the soul’, in fact, it is not clear that he has anything at all to say about this. The problem is that all of his descriptions of the various disciplinary orders are ‘top down’ accounts, relying either on the programs of legal theorists and institutional reformers or on observation of institutional routines by official inspectors. The voice of the inmate is absent entirely, as is any evidence that disciplinary regimes achieve anything more than a calculative conformity to their behavioral dictates.

 This is not to deny that disciplinary power *may* impact on subjectivities. The point here is that such an effect needs to be evidenced rather than simply assumed on the basis of (what has been taken to be) Foucault ’s say-so. In critical accounting , unfortunately , the tendency has been to treat accounting as a discursive system or regime of power-knowledge and then cite Foucault as if this were sufficient to establish that it works through the production of subjectivities. The paper concludes with a discussion of two recent examples, one of which appeals to a concept of discursive constitution and one to the concept of power-knowledge

## 1 Foucault’s *Archaeology* as a Source-Text for the idea of Constitutive Discourse

‘Read More Foucault’ (Anthony Hopwood, editor’s comment to author circa 1992)

This paper considers the influence of Michel Foucault as it bears on a post-structuralist orthodoxy articulated in the field of organizational studies by Hardy and Philips (2004: 301):

Our view of discourse is heavily influenced by the work of Foucault [five citations omitted]. He defines discourses as bodies of knowledge that ‘systematically form the objects of which they speak ... discourses do not simply describe the social world; they constitute it by bringing certain phenomena into being through the way in which they categorize and make sense of an otherwise meaningless reality.

Expressing similar views in critical accounting, Ezzamel, Willmott and Worthington (2008: 113) enlist the additional support of ‘leading neo-Marxist thinker’ Stuart hall, who

has commented positively on the Foucaultian concept of discourse, it ‘governs the way that a topic can be meaningfully talked about and reasoned about. It also influences how ideas are put into practice and used to regulate the conduct of others. . .Foucault does not deny that things have a real, material existence in the world. What he does argue is that “nothing has any meaning outside of discourse”’ (Hall, 1997, p. 45, quoting Foucault, 1972, no page number)

Notice the tendentious wording of this last paragraph. Discourse does not ‘govern’ the way things are talked about: it is a word which *means* the way things are talked about. As such, it carries no implication of limits on what can be thought and said. It is true that people sometimes express themselves in ready-made formulae, but that could just as well reflect a formulaic tendency in social life - what else is social institution? What seems to be lurking behind the ‘muscular’ view of discourse expressed above (Alvesson and Kärreman, 2011: 1129) is a belief that the linguistic capabilities of ordinary people (as opposed to those of academics and philosophers) are limited to a recycling of pre-fabricated syntagms and associative complexes (Saussure, 1959: 124).

As is observed by Alvesson and Kärreman (loc. cit.), the primary source for this opinion is the work of Michel Foucault. Hardy and Philips (2004) cite most of Foucault’s oeuvre in its support, but Foucault’s major statement on discourse, was *The Archaeology of Knowledge* (1972, 2002a) and it is this work which is cited by Howarth (2000: 9) in his definition of discourse as ‘historically specific systems of meaning which form the identities of subjects and objects ’[[1]](#footnote-1).

Ideas of this kind began to infiltrate ‘critical’ thinking in organizational studies from about 1990 onwards and critical accounting somewhat earlier (Hopwood, 1987). Though they are not always accompanied by explicit references to Foucault, Alvesson and Kärreman’s remarks suggest that many alternative sources, such as Laclau and Mouffe (2001) or Butler (1997), are effectively proxies for Foucault and it is these sources which are cited in the field of critical accounting by Spence (2007) and Roberts (2009) respectively. To the extent that the various vectors of influence trace back to Foucault, what he has to say on the question of discursive constitution is of pivotal importance, the more so because the idea that language conditions and constrains human thought is contrary to the views of most linguists, and more especially those who have adopted a cognitive approach (Evans and Green, 2006).

At the level of the sign, the idea that language conditions thought is conventionally credited to Benjamin Whorf (1997) and is most famously exemplified at the level of the popular factoid by the Inuit’s ‘twenty words for snow’. It is these linguistic differentials, so runs the story, which enable the speakers of that language to divide snow into a corresponding twenty varieties. Not only have experiments on the influence of language on perception (of the visual spectrum, for example) consistently failed to verify effects of this kind; Whorf’s original data and other anthropological reports of linguistically conditioned perception have also failed to stand up to subsequent examination, not least because the direction of causality between language and perception in these cases can only be a matter of conjecture (Pinker, 1994: 57-65).

The notion that language acts as a constraint on human thought is also difficult to square with the prevalence of linguistic innovation – a phenomenon to which one would have expected post-structuralists to be sensitive, given their penchant for neologism. *The Guardian* (Friday 17th December 2010: 11) recently reported a development in corpora linguistics, in which a database of 5 million English language books was explored by a search tool jointly developed by Google and Harvard University. This revealed that about 8,500 new words enter the language every year, most of which never appear in dictionaries. What goes for the linguistic sign, goes in spades for language at the level of the sentence and conversation. According to Trudgill (1983), the consensus amongst linguists is that the speakers of any natural language are able to say pretty well anything they want, albeit possibly with a degree of circumlocution. The fact that there are some things that they may not want to say is not an argument for the constraints of discourse upon thought, but for normative restrictions of a very traditional kind on what may be publicly expressed.

At first sight, this evidential deficit in the field of linguistics appears to be more than compensated by a considerable body of work in organizational studies and critical accounting which is presented as empirical confirmation of the processes of discursive constitution as they concern human subjectivities (e.g. Miller and O’Leary, 1987, Thomas and Linstead, 2002). As Alvesson and Kärreman (2011: 1134) point out, however, much of this apparent empirical support is illusory: ‘It will seem as if discourse determined this or discourse determined that, when, in fact, the main – and sometimes only – reason things looks [sic] decided from discourse is because it is assumed.’ To the extent that this is the case (and its precise measure awaits an appropriate meta-analysis), the assumption of discursive constitution rests on the philosophical argument. And to the extent that this traces back to Foucault, it rests on that single basis.

The writings in question belong to Foucault’s ‘archaeological’ phase, the culmination of which was *The Archaeology of Knowledge* (1972, 2002a). For most commentators (e.g. Howarth, 2000: 67), Foucault’s next major work, *Discipline and Punish*, marked a transition from an approach in which *discourse* figured as the constitutive agency, to a ‘genealogy’ in which objects and persons were treated as effects of *power-knowledge*. The difference is important. Power-knowledge, as Foucault (1979) describes it, differs crucially from discourse in its purely linguistic sense[[2]](#footnote-2). In power-knowledge, the behavioral and attitudinal prescriptions of a discourse are operationalized in regimes of surveillance and coercion which, as Foucault describes them, gain additional purchase from the exclusion of countervailing influences (Goffman’s ‘total institutions’, 1968: 13ff.) These concrete operationalizations make it far more intuitively plausible that power-knowledge will shape the subjectivities of its targets than will discourse alone and Foucault’s treatment of this ‘disciplinary power’ will be considered later. Meanwhile there is the question of discursive constitution .

## 2 The Mark of the Disseminator

If Foucault is to be understood on the question of discursive constitution, it is important to return to the original. Since Foucault himself intended the *Archaeology* as a summation and reconsideration of the methods developed in his earlier studies (2002a: 16), that text will be taken as definitive. One justification for yet another reading of a work which is hugely influential and has now been available in English translation for forty years is the ‘strange cult of obscurantism which developed around [Foucault’s] work’ (Clegg, 1989: 152). This aura of dangerous profundity seems to have discouraged a critical attitude towards Foucault’s writings, some applications being notable for the supine credulity with which off-the-cuff remarks made in the course of Foucault’s many interviews have been inflated into incontrovertible truths. An example is his remarks on the ‘productive’ nature of power (Foucault 1980a: 119, Knights and Morgan, 1991: 269, Townley, 1993: 521-2)[[3]](#footnote-3). The other side of the coin is an inflexible refusal to countenance any suggestion that Foucault might have been capable of getting things wrong. It may be that dogmatism of this kind stems from the effort involved in getting to grips with a ‘difficult’ writer. Notwithstanding the accounting logic which teaches that such investments should be treated as sunk costs, there is a psychological incentive convince oneself that they have paid off – to believe that one is now privy to esoteric truths. This may be why perfectly reasonable attempts to subject Foucault’s claims to empirical test (e.g. Sosteric, 1996) have been insulted by certain self-appointed arbiters on matters theoretical as based on a ‘limited and cursory reading’ of Foucault (O’Doherty and Willmott, 2001: 468).

Foucault’s reputation for difficulty has also encouraged a reliance on secondary sources, some of which are less than reliable. An unfortunate example occurs in an otherwise stimulating discussion of the relationship between discourse and ideology by Purvis and Hunt (1993):

 [Foucault’s] concept 'discursive formation' focuses attention on its conditions of existence. In simple terms he directs attention towards the conditions that make that formation possible. He shifts attention away from the internal dynamics of the constituent elements of signs, signifiers and signified. … in order to focus upon the external or social conditions within which discourses are formed and transformed.

Purvis and Hunt, 1993: 489-90

In a paper which cites the *Archaeology*, this is spectacularly inaccurate. Foucault declares at the beginning of that work that he intends to concentrate *exclusively* on the internal dynamics of the discursive formation. (2002a: 29).

The situation is similar in critical accounting. Though valuable in itself, Hopwood’s (1987) pioneering Foucaultian study of accounting change is quite misleading as a guide to the archaeological method on which it is supposedly based. Hopwood’s thesis is that accounting systems created for a particular purpose, once in place, prompt changes in the uses to which the information is put which change the character of the system. Foucault’s archaeology, in contrast is not concerned with the uses of knowledge but with its self-organizing properties. Change is theorized as a system reaction to external perturbation (Foucault, 2002a, Ch. 4.5) or as a consequence of internal contradictions (ibid. Ch. 4.3).

The cause of understanding has not always been advanced by some of Foucault’s comments on his own work. An example was his disavowal of any interest in a theorization of power except as ‘the different modes by which, in our culture, human beings are made subjects’ (Foucault, 1983: 208). Confusingly, this remark was immediately followed by what looked exactly like a theorization of power, albeit in relation to oppositional movements rather than subjectivity. Worse, Foucault’s reference in this passage to the making of subjects have been seized upon by a prominent disseminator of his work for whom ‘subjectivity’ has been an abiding preoccupation. In the process, Foucault’s project was rendered thus:

 By examining those discourses claiming the status of a science, Foucault clearly focused on the conditions of *subjectivity* that made it possible, for example, to generate representations of a linguistic, economic and biological nature …’ (Knights, 2002: 588, italics added).

In fact this is almost the exact converse of Foucault’s account of these bodies of knowledge. In the *Archaeology* Foucault treats the human sciences as formative influences on the subject, not the other way round (2002a: 60). To that end, subjectivity is specifically *excluded* from his account of the formation of the sciences themselves. The thinking behind this apparently odd procedure will be discussed in section 7.

For all of the aforesaid reasons, Foucault’s *Archaeology* seems to have become influential in the absence of a settled understanding of the approach which it sets out. Whether or not this matters depends on one’s point of view. What Hopwood (1987) has to say about the mutation of accounting systems, for example, remains of enduring value irrespective of its take on Foucault. Despite its pioneering reputation, in fact, the paper’s reliance on Foucault is minimal. Though its bibliography lists no less than six of his major works they are cited only on two pages of concluding commentary, and mainly to the non-specific effect that they have ‘informed’ the arguments of the paper (ibid: 230-1, footnote). If, on the other hand, is still believed that Foucault’s *Archaeology* has something of substance to bring to the study of organizations and accounting systems, a return to the text seems to be in order.

## 3 The ‘Unities of Discourse’ in the Absence of a Subject

Foucault’s is *Archaeology* divided into five parts, the first of which is an introduction. It is in chapter 2.1 that he begins his investigation – the manner of his writing invites this term – with a consideration of the ‘unities of discourse’. If Foucault’s work is to be ‘applied’, the theme is an important one. The attribution of social consequences to particular discourses (e.g. Burchell, Clubb and Hopwood, 1985) calls for some way in which these can be delimited and identified.

Over the course of two chapters (2.1 and 2.2), Foucault examines and discards the ‘given’ unities of the genre, the book and the oeuvre, together with four other ‘obvious’ principles of unification: reference to the same object, and recourse to the same group of hypotheses, core concepts and common themes. By this process of elimination he is driven, so he says, to seek his principle of unity through the ‘pure description of discursive events’ (Foucault, 2002a: 29). He finds it, as will presently appear, in the ‘rules of formation’ which govern the objects, modes of statement, concepts and thematic choices within a discourse’ (ibid. 42).

Put this way, the procedure does not sound unreasonable. Examined more closely, doubts begin to creep in. Consider the reasoning behind Foucault’s rejection of reference to ‘one and the same object’ as a unifying principle (2002a: 35-6). This is argued through the example of ‘madness’ in the discipline of psychopathology (copious illustration is a very attractive feature of Foucault’s writing). According to Foucault the object ‘madness’ cannot define a unity of discourse because ‘madness’ is not an entity which existed prior to its formation in discourse and because, as a matter of historical fact, the content of the term changed over time. The conclusion does not follow from either premise. The fact that ‘madness’, as the term was used in psychopathology, could refer to various objects proves only that a unity of discourse constructed around one of these objects would not coincide with a discourse to which the name ‘psychopathology’ has been applied. That could only justify the rejection of the object as a principle of unity if it were specified in advance that the principle in question had to yield ‘psychopathology’ as an answer. Foucault’s rejections of the other possible criteria of discursive unity suffer from the same logical flaw. Later in the *Archaeology*, moreover, Foucault undercuts the tacit assumptions behind even this reasoning, insisting that discursive formations do *not* coincide with the ‘disciplines’: ‘The discursive formation which was mapped by the psychiatric discipline, was not co-extensive with it, far from it: it went well beyond the boundaries of psychiatry.’ (Foucault, 2002a: 197) and ‘In the Classical period, therefore, there was a discursive formation and a positivity perfectly accessible to description to which corresponded no definite discipline which corresponded with psychiatry’ (Foucault, 2002a: 198).

Despite this insistence that ‘the disciplines’ do not define discursive unities, Foucault uses them time and again to illustrate arguments which properly refer to discursive formations. He finds it perfectly acceptable, for example, ‘to speak of clinical discourse, economic discourse, the discourse of natural history, psychiatric discourse.’ (Foucault, 2002a: 121). This tension between an overt insistence on the specificity of the discursive formation and a tacit assumption that (mostly and for most purposes) it coincides with a ‘discipline’ runs through the whole of the *Archaeology* and it raises a further question concerning Foucault’s justification of his method. Why doesn’t the social organization of these disciplines, particularly in respect of their tendency to create and claim authority over their discursive aspects, figure amongst the principles of unity which are considered before opting to seek one within the processes of discourse itself?

From the sociological point of view all of the disciplines to which Foucault refers - medicine, grammar and political economy, (Foucault, 2002a: 35), psychopathology (ibid: 44), psychology, economics, grammar, medicine (ibid: 51), grammar, economics and the study of living beings (ibid: 62), clinical medicine, political economy, natural history (ibid: 80), clinical medicine (ibid: 180-2) – all of them are fields of knowledge which feature some degree of social organization. Some, indeed, are full-blown professions, although the achievement of this status was some way off in Nineteenth Century France - the time and place which Foucault considers to mark the emergence of the modern ‘episteme’ (idea of what constitutes knowledge). Even as pre-professional bodies of knowledge these ‘human sciences’ feature some form of recognized education, channels of dissemination and means of recognizing outstanding achievement. On the basis of this last, there are authority-figures and gatekeepers who exert a degree of control over the field of knowledge itself, including the boundary-work which decides what shall and shall not count as a valid element of it. Where these features have hardened into the institutional machinery of professionalism, they take the form of jurisdictional claims not only in relation to the knowledge itself but also to any concrete practices based upon it (Larson, 1977, Abbott, 1988). Thus *all* of Foucault’s examples exemplify the unification of a discourse through the agency of a governing oligarchy which exerts some control over its concepts, procedures and boundaries. That control over these aspects of a discourse is indeed what Foucault has in mind when he writes of the ‘unities of discourse’ is confirmed by the discussion of the formation of objects, of enunciative modalities, concepts and strategies which follows (Foucault, 2002a: Part 2, Chapters 2, 3-6). For Foucault, however, the locus of control of these processes resides not within the institutional machinery which strikes the sociologist as the obvious common feature of his illustrations, but within the workings of discourse itself. From the sociological point of view, the direction taken by Foucault’s search for the unities of discourse seems arbitrary, and his justification for it unconvincing. This suggests that the real reason lies elsewhere.

An explicitly-stated ‘real reason’ is to be found in Foucault’s introduction, and it has nothing to do with his parade and rejection of candidate principles of unity. Over the course of two pages (2002a: 16,17), he declares that his intention is ‘to throw off the last anthropological constraints’, ‘to define a method of historical analysis freed from the anthropological theme’, ‘to define a method of analysis purged of all anthropologism’. Inconveniently for Foucault’s reader, there is no explanation of the meaning of ‘anthropologism’ in the *Archaeology* itself and nor does he indicate where one might be found. However the concept occurs in Ch. 9 of *The Order of Things* (Foucault, 2002b) though understanding it requires a little background.

The major theme of the *The Order of Things* is discontinuous change in the ‘episteme’ (procedures which are regarded as capable of producing knowledge). Our contemporary episteme, declares Foucault, dates roughly from the beginning of the 19th Century and it allows for three orthogonal dimensions. In a first, the ‘deductive sciences’ are constructed by ‘a linear linking together of evident or verified propositions.’ On a second dimension the ‘empirical sciences’ create knowledge ‘by relating discontinuous but analogous elements in such a way that they are then able to establish causal relations and structural constants between them.’ A third dimension is that of ‘philosophical reflection.’ Taken in pairs, these axes form three ‘planes’ which define the current possibilities for formally-organized bodies of knowledge. For example, the empirico-deductive natural sciences lie on a plane define by the first two dimensions.

At about the same time, there came into being a number of ‘human sciences’ – those whose object of inquiry is ‘man’. The methods of enquiry characteristic of these human sciences do not coincide with the contemporary episteme. For this reason their status as knowledge is questionable; they seem to be characterized by imprecision and conjecture. At the same time, their very existence engenders a general awareness that all knowledge is the product of human psychology and sociality (‘is socially constructed’ as the current idiom has it). On that basis these knowledges have territorial ambitions, displaying a tendency to infiltrate more legitimate forms of knowledge – the sociology of science is a prominent example. This behavioral invasion of legitimate knowledges is what Foucault means by ‘anthropologism’ and he sees it as a kind of pollution of the contemporary episteme: ‘the slightest deviation from these rigorously defined planes sends thought tumbling over into the domain occupied by the human sciences: hence the danger of “psychologism”, of “sociologism” – of what we might term, in a word, “anthropologism’’’. And again; ‘“Anthropologization” is the great internal threat to knowledge in our day.’ (all quotations in this and the preceding paragraph are from Foucault, 2002b: 378-9)[[4]](#footnote-4).

On the basis of these remarks, it can be concluded that in foreswearing ‘anthropologism’, Foucault intends to theorize discourse without reference to human agency (c.f. Power 2011: 46, Hacking, 1979) and this interpretation is confirmed in the conclusion to the *Archaeology* (Foucault, 2002a: 220-1, 228). The question of the larger intention behind this investigative strategy will be taken up in section 7. For the moment its significance is that Foucault has declared in advance the rules by which he will conduct his investigation. In the terminology of his own analysis (which will be explained presently), he has announced two key formation rules for archaeological statements: that they must not appeal to a concept of human agency and, within that restriction, that they are to refer only to discursive events. In the terminology of Searle (1995: 27-8), the first is a regulative rule: it places a restriction on an investigation which is otherwise open. The second rule, however, is *constitutive* (ibid.): it closes the investigation by defining all the legitimate moves in the game which is to be played. The significance of such constitutive rules is that the game itself cannot validate them. The most it can do is demonstrate that such a game is playable, and (possibly) that it is interesting. This leads to an important result: that Foucault’s *Archaeology* cannot legitimately be cited as evidence that discourse is the exclusive constitutive agent of objects, persons or discourse itself. It is simply a rule which Foucault proposes to observe.

On the terms he has announced, Foucault is quite entitled to declare, ‘the project of a *pure description of discursive events* as the horizon for the search for the unities that form within it.’ (2002a: 29). But the uncommitted reader is equally entitled to suspect that a) Foucault’s rules foreground minor intra-discursive effects at the expense of more important social influences on the formation of discourse and b) that what appear to be intra-discursive processes within the boundary-conditions of Foucault’s analysis are really surface manifestations of underlying social processes.

In justice to Foucault it should be pointed out that he is no methodological legislator. Time and again, albeit not with reference to a social action perspective, he stresses that other approaches to the analysis of discourse have their own legitimacy (e.g. Foucault, 2002a: 185). The problem lies rather in the fact that Foucault’s influence has given rise to an investigative paradigm the rules of which have tended to become naturalized as they have sedimented into the ‘collective scientific unconscious embedded in the discipline’ (Bourdieu and Wacquant, 1992: 40). When this happens, the institutional facts of a research tradition become confused with brute facts concerning its subject matter (for the distinction between brute and institutional facts, see Searle, 1995: 27ff.).

To sum up thus far: Foucault’s investigation of the taxonomy and dynamics of discourse is one which is subject to a principle of exclusion which is announced at the outset: that there will be no recourse to a concept of human intentionality. This has two major consequences. The first is that the machinery of quasi-professional organization – which, to a sociologist, is the obvious feature common to his empirical illustrations - is legislated out of his analysis. The second is that the analysis presented in the *Archaeology* cannot justify the constraints within which it is conducted. It cannot show that discursive formations really are self-generating, self-regulating systems. The most it can do is show that they can be made to appear as such in an internally consistent account from which human agency is deliberately excluded. The extent to which Foucault actually succeeds in producing such an account will be discussed in section 6.

## 4. Formation Rules and the Statement

A search for the formations rules which define a discourse within the workings of discourse itself tends, almost by definition, to depict the discursive formation as a self referential system – an autopoiesis (Luhmann, 1986). In describing such a system, the point of entry is somewhat arbitrary. However, since Foucault’s declared intention was to describe the operation of discourse in terms of discursive events, the *statement* seems a logical starting point.

Foucault uses the term ‘statement’ in quite a particular sense. It is the ‘elementary unit of discourse’, its ‘atom’ (2002a: 90). This ‘unit’, he further explains, is ‘not a sentence, not a proposition and not a speech act’ (ibid: 93-8); indeed it is it ‘not in itself a unit [sic.], but a function that cuts across a domain of structures and possible units’ (ibid.: 98). Over the course of the succeeding chapter (3.2) Foucault expands on the nature of that function.

Primary is the creation of reality – what counts as reality within a particular discursive formation, that is. The statement is neither a proposition nor a sentence, though it may overlap or coincide with both. Where a proposition asserts something which is subject to truth-conditions, the statement *creates* what counts as truth *within a particular discursive formation*. It is a ‘referential’ which ‘is made up not of ‘”things”, “facts”, “realities”, or “beings”, but of laws of possibility, rules of existence for the objects that are named, designated, or described within it, and for the relations that are affirmed or denied in it’ (Foucault, 2002a: 103). This means that ‘discursive constitution’, as far as the *Archaeology* is concerned, is accomplished by the statement. Constitution is particular to a given formation and it means something like, ‘conceptualized as a topic’. Examples are the constitution of human beings as self-interested utility maximizers in classical economics and as ego, superego and id in Freudian psychology. Such constitutions are not interchangeable. Their currency outside their parent discursive formations is limited at best.

As Foucault points out, the idea of constitutive statements is not as mysterious as it sounds: it is familiar to every reader of fiction. He illustrates with the famous sentence which Bertrand Russell once used to illustrate his theory of descriptions: ‘The present King of France is bald’. As a proposition the sentence is meaningless because there is no present king of France. As a statement within a fiction, on the other hand, the sentence would have the effect of conjuring up (‘constituting’) a tonsorially-challenged French Monarch – or of referring to one which had already established within a fiction, and with a truth value relative to it (Foucault, 2002a: 101). As this illustration suggests, the statement is inherently contextual as well as inherently referential, a fact which places limits on the range of possible statements (Foucault’s ‘principle of rarity’, 2002a: Ch. 3.4). A fiction premised on a bald king of France could not also include a statement referring to a Revolutionary Committee for Public Safely: within that discourse it would simply not qualify as a statement.

Thus the statement is far from autonomous in its capacity to create reality: It is always associated with a domain (Foucault, 2002a: 108) wherein it is subject to ‘conditions and limits . . that are imposed by all the other statements amongst which it figures’ (ibid. 129). Conversely, a statement always evokes others within this domain, and depends on that evocation for its full meaning (ibid: 111). Taxonomically speaking, the domain of statements as Foucault describes it, has much in common with Quine’s (1978) ‘web of belief’.

However, the statement creates more than a reality; taken together, the statements which comprise a discourse also define an ‘enunciative function’ (consisting of ‘enunciative modalities’) through which statements themselves can be produced (Foucault, 2002a: 119, Ch. 2.4). At first Foucault introduces his chapter on the modalities (ibid, Ch. 2.4) as if statements emanate from actual human subjects: ‘First question: who is speaking? Who amongst the totality of speaking individuals is accorded the right to use this sort of language?’ (ibid: 55). As the paragraph develops, however, it becomes clear that his theorization is to be in terms of subject *positions* and institutional sites rather than human subjects as such. This means that the subject of discourse is not a ‘cogito’ (ibid.: 138). Rather it is a ‘vacant space’ (ibid: 103), an enunciative function dispersed amongst the various possible enunciative modalities (ibid: 60). As will be evident, Foucault’s analysis at this point reaffirms his intention of theorizing discourse without reference to human agency. In its place, discourse constitutes the subject in a second sense. It specifies the ‘speakers’ who instantiate it as subject positions (rôles) to which is attached the authorization to do so.

Once the nature of the statement is grasped, Foucault’s depiction of the discursive formation can be outlined in a couple of sentences. Collectively, and in their inter-relationships, the statements of a discourse sediment within it as an archive (Foucault, 2002a: 142 ff). This, in turn forms a ‘positivity’ (ibid: 141), which constitutes an historical a priori and this, in turn, establishes the ‘conditions of reality for statements’ (ibid: 143). And so on, round again.

## 5. Positivism and Functionalism in Foucault’s Archaeology

For those who find themselves out of sympathy with the (epistemological) positivism and functionalism of ‘mainstream’ writings on management and organizations, one of the attractions of Foucault’s work is that it seems to offer a ‘critical’ alternative (e.g. Knights and Morgan, 1991). In this section it is argued that whatever other attractions the *Archaeology* might offer, its analysis is either positivist, functionalist, or both.

This suggestion will no doubt be dismissed as outlandish by some of Foucault’s admirers (but see Power, 2011: 36, 45). At the level of surface appearances this reaction is understandable since Foucault’s elusive, aphoristic and sometimes lyrical writing presents a very different appearance to the mechanistic plod of a Talcott Parsons. Yet, at the taxonomic level there are similarities. Where Parsons (1951) depicts social action as conditioned by normative controls deriving from system imperatives, Foucault describes discursive action (the statement) as subject to formation rules which ensure its validity as defined by an archive. For both theorists moreover, the system is a bounded region (of social action and discourse respectively) which adapts to externalities and within which tensions are contained. Once these similarities are discerned, moreover, they seem less surprising for the questions which Foucault asks of his discursive formations closely parallel those which Parsons asks of his social system: how is it bounded, how does it hang together, how does it perpetuate itself?

And on closer examination there are, after all, similarities in their styles of exposition: both tend to produce sentences of inordinate length. In an insightful analysis of this tendency in Parsons, Gouldner (1970: 200 ff.) connected it with the systemic nature of his thinking. Since for Parsons everything within the social system connects with everything else, there is never a natural point at which a sentence might stop. Something of the kind may contribute to the ‘difficulty’ of Foucault’s writing.

Put more formally: the systemic nature of Foucault’s depiction of discourse, together with the frequency with which he describes its elements in terms of the functions which they perform for each other, invites the suspicion that his schema is a functionalist one. The evidence on the latter point (the attribution of functions) is substantial. He writes of an enunciative function (Foucault, 2002a: 119, 130) through which statements are issued. The statement itself is a function which cuts across the categories of language and speech (ibid: 98). It is a function, moreover, which *requires* a referential etc. if it is to operate (ibid: 129, italics added). The authority which decides theoretical choices within a discourse is determined by the function which the discourse must perform in the field of non-discursive practice (ibid: 75). And so on. Of course the mere presence of the word ‘function’ within the exposition of a theory does not in itself mean that it is functionalist since the word ‘function’ can also stand for motive in a theory of social action. This line of defense, however, cannot apply to Foucault’s *Archaeology* because there are no actors and hence no motives. There remains a second line of defense: for functionalism to be committed, it is necessary that functions themselves be credited with causal, explanatory or, at a minimum, enabling powers. Against this Foucault can legitimately point to his insistence that his project is one of pure description, that he is in no wise trying to *explain* the workings of discourse. The idea that social phenomena can be described in terms unsullied by theory, however, exposes Foucault to an alternative charge of positivism (in its epistemological sense), and positivism of that kind also lurks within his later explication of the genealogical method (Foucault, 1984: 76-7). Note here that this is positivism in an entirely different sense to his depiction of the ‘positivities’ of discourse. This last is the Comptean positivism of ‘social facts’ and Foucault declares himself ‘happy’ to confess to it (Foucault, 2002a: 141).

Thus (epistemological) positivism and functionalism, which happily cohabit in most theoretical formations, would appear to present the reader of Foucault’s *Archaeology* with something of a hard choice. Foucault might be acquitted of positivism on the grounds that no description can ever be entirely innocent of theory. But if the theory lurking within his descriptions is surfaced in making this defense, it will certainly turn out to be a functionalist one. To the extent that the Foucault of the *Archaeology* is not functionalist, he is a positivist. To he extend that he is not a positivist, he is a functionalist.

## 6 Discourse is Irrepressibility Human

This section takes up to the query which was left hanging at the end of section 3: that of the extent of Foucault’s success in achieving an internally consistent account of the discursive formation whilst excluding human agency.

Since the formation rules for statements are lodged within the archive of a discursive formation they need somehow to be transported from there to Foucault’s enunciative function if they are to govern the statements produced by the latter. If there is one indisputable lesson to be learnt from actor-network theory (Law, 1986), it is that displacements of this kind are susceptible to the fallibilities of human agency, even though the action-at-a-distance in this case is in the dimension of discourse rather than physical space. Firstly the rules in question need to be grasped and remembered; and secondly they need to be applied, in this case to the production of statements. Concerning the second, the curse which lies upon the head of the legislator, and by extension on the depersonalized authority of Foucault’s ‘positivities’, is that rules cannot contain the principles of their own interpretation (Taylor, 1999). They depend on tacit understandings both of their meaning and of the situations to which they apply. Outright contradiction excepted, whether or not an utterance is consistent with an archive of statements and might thereby qualify as a constitutive statement is necessarily a matter of judgment. For this reason, there is an irreducible element of human agency involved in the proposal and validation of the constituent statements which make up a discursive formation. And Foucault’s concrete illustrations, as ever, provide many examples of the consequent semantic drift (e.g. 2002a: 116).

The question of interpretation also impacts on a second aspect of Foucault’s attempt to eliminate the subject of discourse. If discursive events were to be treated as traces of meaning, that would involve the analyst in an attempt to recover the human understandings behind that meaning, perhaps by the iterations of hermeneutics. In order to avoid this, Foucault proposes to treat discursive events as fragments of ‘monuments’ rather than ‘documents’ (Foucault, 2002a: Chs. 6-8):

[archaeology] does not treat discourse as *document*, as a sign of something else.. it is concerned with discourse in its own volume, as a *monument*. It is not an interpretive discipline: it does not seek another, better hidden discourse. It refuses to be ‘allegorical’

(Foucault, 2002a: 155, Italics in original)

Thus discursive events are not to be assembled into larger systems of thought on the basis of their meaning (Foucault, 2002a: 53). Rather they are to be treated as the fragmentary products of rule-governed systems, to be re-assembled into functionally inter-related wholes (Honneth, 1991: 121). The procedure, as Foucault’s title makes clear, is to be that of archaeology rather than hermeneutics.

Dreyfus and Rabinow (1983) acclaim this programmatic disregard of meaning as an advance ‘beyond hermeneutics’. The problem is that neither they nor Foucault present a convincing account of how formation rules for statements are supposed to work without reference to their meaning. Every time Foucault illustrates the ‘fit’ or lack of it between statements and their parent discursive formations, the criteria he uses are those of meaning. For example, the difference between pre and post 19th century discourses of psychopathology is discussed in terms of the different constructs in which they deal (Foucault, 2002a: 44-45). Short of the positivist fantasy that meaning-independent ‘enunciative regularities’ (ibid: 161-2) will somehow emerge from a sufficiently extended observation of the sounds and marks made by human beings, it is hard to see how it could be otherwise. It is no answer to claim, as do Dreyfus and Rabinow (1983: 52), that Foucault can recuse himself from the interpretations on which his inferences of rule are based because the subjects of discourse can be relied upon to do it for him. Even if this were truly reflective of Foucault’s procedure – and it is not - it would sneak the agency of interpretation back into a picture from which Foucault is trying to exclude it. The fact is, however, that Foucault must and does interpret the discursive formations which he instances.

## 7 Archaeology and the Historical Subject

In section 3, the exclusion of human agency from the *Archaeology* was discussed as if it were an arbitrary decision on Foucault’s part. This section contextualizes this approach in the light of Foucault’s larger intention to ‘create a history of the different modes by which, in our culture, human beings are made subjects’ (Foucault, 1983: 208). According to Honneth (1991: 106ff), such an ‘ethnography of the contemporary subject’ can only be constructed from standpoint external to it, and Foucault finds one in his subjectless account of the discursive formation:

Against Honneth’s interpretation, it will be argued that Foucault’s project is not an ethnographic one at all: that it connects only with human beings as they feature in various discourses. As such it is not one which is capable of demonstrating that the self-awareness of actual human beings are discursively constructed. In order to see this, it is necessary to consider the *Archaeology* as a continuation of Foucault’s earlier *Order of Things* (2002b)

Though the original title of the *Order of Things* was *Les Mots et les Choses*, it begins, not with the question of verbal representations, but with an extended description of a painting by Velazquez. *Las Meninas* depicts an artist looking out at the spectator as he works on a canvas of which we can see only the back. Behind the artist, however, there is a mirror in which his work can be indistinctly made out. Its subjects are – ambiguously – the King and Queen of Spain or the spectators themselves. Though Foucault’s description of this visual figure is detailed in the extreme, it is only 300 or so pages later that he gives some indication of its significance for his theme of linguistic representation. The ‘vacant space’ at the focus of Velazquez’s painting, he declares, was assigned ‘in advance’ to a subject (of the painting, and which perceives the painting) which came into being only with the modern episteme (Foucault, 2002b: 340). According to Foucault, ‘man’ as the simultaneous author and object of representations was a creation of the 19th century (ibid: 336, 346) and one which may be destined to disappear ‘like a face drawn in sand at the edge of the sea’ as he puts it in his final resonant sentence (ibid: 422).

For Foucault, the representations in question are ‘models of man’ (Hollis, 1977), images of the thinking subject which are constructed and presumed in the various human sciences. ‘To speak of “sciences of man” in any other case,’ Foucault asserts, ‘ is simply an abuse of language.’ (Foucault, 2000b: 398). Thus the sense in which ‘human beings are made subjects’ within the modern episteme turns out to be one in which ‘man’ is simultaneously the passive subject and active spectator spectator of the image of ‘himself’ produced by the human sciences. It is a kind of identikit in which each facial feature is as described by its appropriate expert: ‘economic man’, ‘linguistic man’, ‘wealth-creating man’ and so forth. Meanwhile the millions of ordinary people who have first-hand experience of themselves as subjects are excluded from the investigation because the philosopher has declared that there shall be a unitary answer. It is by this means and in this sense that the subject is made to appear as an effect of discourse, whilst the discourses in question are depicted as self-organizing systems of knowledge:

Thus conceived, discourse is not the majestically unfolding manifestation of a thinking, knowing, speaking subject, but on the contrary, a totality, in which the dispersion of the subject, and his discontinuity with himself may be determined (Foucault, 2002a: 60)

Whatever else this may be, it is not an ethnography. The figure of ‘man’, as Foucault discusses ‘him’, is a already a discursive construct, an idealization which relates to flesh-and-blood humanity only in that vaguely representative sense that ‘we’ understand ‘ourselves’ through the mediations of Freudian psychology or existentialist philosophy (for example). Put otherwise, the ‘man’ which is constructed by the human sciences is a thought-object, the ‘self understanding' of which has little to do with most of the earth’s 7 billion inhabitants. Foucault is perfectly entitled to nominate this notional figure as his subject matter, but its (also notional) self-awareness should not be confused with the subjectivities of real human beings.

## 8 Power-Knowledge and the Formation of the Subject

The foregoing is not the end of the matter. Whilst the discursive constitution of ‘man’ is a truism which cannot be equated with an effect of discourse on real human beings, it is a sociological commonplace that the ascription to people of certain characteristics can function as a ‘self-fulfilling prophecy’ (Merton, 1948). This is more particularly the case when the authors of such an ascription are in a position to treat its targets accordingly. After the publication of the *Archaeology* Foucault ventured into this territory with the concept of power-knowledge developed in *Discipline and Punish*(1979). By definition, power-knowledge is an association between a way of knowing people and a way of treating them. It is, however, easy to misunderstand Foucault on the nature of this association:

We should admit ...that power and knowledge directly imply one another; that there is no power relation without the correlative constitution of a field of knowledge, nor any knowledge that does not presuppose and constitute at the same time power relations.’ (Foucault, 1979: 27).

One has to read this carefully to realise that Foucault is not saying that power and knowledge necessarily coincide in time and space (cf. Rouse, 1994: 110), still less that the exercise of power can be inferred from the presence of knowledge. He is not (for example) saying that a student’s knowledge of financial accounting (say) will, in some mysterious way, exert the power which the same knowledge would have in the hands of a company secretary. He is saying that that the knowledge exists for, and came into being as a means of, exerting that power. Unfortunately, it is all-too easy to read Foucault as claiming that knowledge (discourse) produces power in and of itself. Thus Townley (1993: 521): ‘He [Foucault] dissolved the traditional distinction between power and knowledge, whereby knowledge may lead to power, or power may be enhanced by the acquisition of knowledge. The two are not depicted as having an independent existence. They are coterminous.’[[5]](#footnote-5) Though trading under the name of power- knowledge, interpretations of this kind propose a concept of constitutive discourse which *neglects* power.

It was precisely this neglect of power which Foucault criticized in the work of his ‘discursive’ phase:

 ‘what was lacking here was this problem of the ‘discursive regime’, of the effects of power peculiar to the play of statements. I confused this too much with systematicity, theoretical form or something like a paradigm.

From this there follows a refusal of analysis couched in terms of the symbolic field or the domain of signifying structures, and a recourse to analysis in terms of the genealogy of relations of force, strategic development and tactics. Here, I believe, one’s point of reference should not be to the great model of language (langue) and signs, but to that of war and battle. The history which bears and determines us has the form of a war rather than a language, relations of power, not relations of meaning’ (Foucault, 1980a: 113-4).

If this is taken seriously, it means that in the context of Foucault’s work as a whole, the idea that ‘discourse constitutes’ in and of itself had the status of working hypothesis which Foucault himself later abandoned and which both he and major figures of the secondary literature have adjudged to be a partial failure (Dreyfus and Rabinow, 1983: 79-103, Honneth, 1991: 146-8, Hoy, 1986: 4). If Foucault is to be cited on the question of the social consequences of discourse, therefore, due account needs to be taken of the ‘relations of force, strategic development and tactics’ (Foucault, 1980a: 114) within which discourse is embedded and deployed, and which receive their due emphasis within the concept of power-knowledge.

Foucault develops the linked ideas of power-knowledge and the disciplinary regime through a consideration of the modern (post 19th Century) carceral institution. As Foucault describes this, the behavioral and attitudinal norms prescribed by certain knowledges (as the criminologist knows the prisoner) are operationalized through the minutely-prescribed routines which, by analogy with the pointless drills inflicted upon horses, he calls ‘dressage’ (Foucault, 1979: 166). These are continuously monitored by a comprehensive system of surveillance and enforced by ‘a tightly-knit grid of material coercions’ (Foucault 1980b: 104).

The sanctions are important, notwithstanding Jeremy Bentham’s dream of a Panopticon which would induce its subjects to monitor and control their own behaviour so that ‘the external power may throw off its own weight; it tends to the non-corporal’ (Foucault , 1979: 203). This passage, and its recycled versions in the secondary literature, has encouraged an unfortunate tendency in critical accounting to de-materialize disciplinary power, as if accounting targets alone could constitute a sufficient system of managerial control. Interpretation of this kind discount Foucault’s counterbalancing references to ‘an art of punishing’ (ibid: 296) which included ‘punishments borrowed directly from the juridical model (fines, flogging, solitary confinement) [though] disciplinary systems favour punishments that are exercise – intensified, multiple forms of training, several times repeated ...’ (ibid: 179). Indeed Foucault points out that the Panopticon itself could be used to ‘try out different punishments on prisoners, according to their crimes and character, and to seek the most effective ones.’ (ibid: 203)

The degree to which the targets of disciplinary power are isolated from ameliorating influences is also important. In Foucault’s portrayal, the prison is idealized thus:

..the prison has neither exterior nor gap; it cannot be interrupted, except when its task is totally completed; its action on the individual must be uninterrupted; an unceasing discipline. Lastly it gives almost total power over the prisoners; it has its internal mechanism of repression and punishment. (Foucault, 1979: 236).

 Sociologists will recognize this as a portrait of the total institution (Goffman, 1968), the socializing effects of which are heavily dependent on its ability to isolate its inmates from the external world. Foucault, however, allows only that ‘Discipline sometimes requires *enclosure*, the specification of a place heterogeneous to all others and closed in on itself.’ (Foucault, 1979: 141. Underline added, italics in original). It is possible that this qualification was Foucault’s way of preparing the ground for a final chapter which seeks to generalize ‘The Carceral’ as in some sense characteristic of the modern social order: ‘Is it surprising that prisons resemble factories, schools, barracks, hospitals, which all resemble prisons?’ (ibid: 228).

It is a generalization which needs to be treated with caution. The early enthusiasts for Foucault in critical accounting tended to read ‘the carceral’ as a powerfully-imagined totalizing dystopia with which to challenge the ‘mainstream’ view of accounting as a politically-neutral species of record-keeping (Burchell, Clubb, Hopwood, Hughes and Nahapiet, 1980, Hopwood, 1984, Loft, 1986). There is certainly a warrant for this in Foucault ‘s rhetoric of a functionally inter-related ‘carceral network .. [with] no outside’ (Foucault, 1979: 301), and within which one can meaningfully speak of a ‘disciplinary career’ (ibid: 300). Against this, the unspectacular truth is that hospitals (to take one Foucault’s examples) are neither unitary nor total. They are pluralistic in the sense that they are the sites of contesting ‘internal’ discourses (Strauss et al, 1963), one of which is accounting, and they are also open to the influence of politicians and patient groups. In the UK at least, schools too are the sites of discursive conflict, this time one between the ideals of self-actualization and employability, and it would be cynical indeed to dismiss the first as disciplinary power in disguise. All of this means that Foucault’s ‘carceral’ should not be read as a claim that the modern condition is one of disciplinary enclosure but as a less spectacular but more convincing contention that modern societies are permeated by various programs of disciplinary reform, albeit that these may conflict one with another, and may be deflected or subverted by quite different influences.

Despite the widespread tendency to quote Foucault on the subjectifying effects of power-knowledge, it is not clear that *Discipline and Punish* has much to say on the matter. Foucault’s writing is so persuasive that it is easy to miss the fact that he never once presents a ‘bottom-up view’ of the disciplinary regime. *All* of his documentation is from the works of legal theorists, the advocates of institutional reform or descriptions of disciplinary routines by official inspectors. The voices of the subjects are never heard, with the consequence that he has nothing to say about what Goffman (1968: 157 ff.) called ‘the under-life of a public institution’, the informal cultures which are crucial to the inmate experience and hence to its effects. Nor does he present any evidence that disciplinary regimes shape their subjects as intended, even though this is the whole point if the formation of subjectivities is at issue. In fact there are two passages in Discipline and Punish which strongly suggest that they do not. The first is a discussion of prison revolts against a ‘technology of the body’ which the associated ‘technology of the soul ... fails either to conceal or to compensate’ (Foucault, 1979: 30). The second is a recognition that the carceral institution produces the very delinquencies it purports to eradicate (Foucault, 1979: 301)[[6]](#footnote-6), a fact of which Foucault, as a committed campaigner for prison reform(Macey, 1983) must have been aware from the outset. All of this suggests that Foucault is more interested in the diffusion of disciplinary power than its subjectifying effects.

In the light of the foregoing observations, it is scarcely surprising that Boyne (2002: 302) can write of ‘the transparent failures of any form of aspiring monolithic Panopticism’, citing ‘prison riots, asylum sub-cultures, ego survival in Gulag or concentration camp ...’. Also telling against any assumption that power-knowledge is effective in shaping the subjectivities of its subjects are the various forms of recidivism: that of the prisoner, obviously, but also the explosive anarchy of newly-released schoolchildren or young workers on pay-night (Sillitoe, 1958). What disciplinary power seems to teach it subjects above all is *partitioning*; not in Foucault’s sense of a spatial and temporal ordering of activities within it (1979: 143), but in the sense that it only counts within its appropriate setting.

Whether or not Foucault himself believed that he had established the subjectifying effects of disciplinary power is a matter for conjecture. His references to ‘the modes by which ... human beings are made subjects (Foucault, 1983: 208) could mean that he did. HIs declaration that his aim throughout was ‘to fiction something.' (ibid: 204) suggests that he did not. Either way, the accusation of a ‘limited and cursory reading of Foucault’ (O’Doherty and Willmott, 2001: 468) appears to lie against those who read his work as a warrant for assumptions that power-knowledge, by its very existence, can be taken to constitute subjectivities.

That assumption, unfortunately, has been imported into critical accounting as if it reveals some hitherto neglected capacity of accounting systems to construct identities (Hopwood, 1984, Loft, 1986). If this were truly the case an accounting effect should have been noticed in at least some of the major workplace ethnographies of the 20th Century even though their authors were not looking for one. It is significant, surely, that accounting does not figure in any of Chinoy (1955), Gouldner (1955), Roy (1959), Lupton (1963), Blauner (1964), Nichols and Beynon (1977), Burawoy (1979), Pollert (1981), Linhart (1981), Kamata (1983) or Cockburn (1991). Even in the overtly Foucaultian account of Knights and Collinson (1987) it features only as a statement of limits on what worker’s resistance to a planned factory closure might achieve. In view of this absence of corroborating evidence, any compliance with accounting targets which goes beyond the purely calculative (Etzioni, 1975) needs to be substantiated rather than assumed on the basis of a identification with power-knowledge.

## Conclusions

In this conclusion I will suggest that there is a tendency in critical accounting to assume that accounting does more than is actually evidenced and that some of this traces back to a tendency to read more into Foucault than he actually says (or actually substantiates). Instead of attempting this through an exhaustive review I will do so through a reading of two recent papers: one which appeals to a concept of constitutive discourse and one which invokes the concept of power-knowledge. I should make it clear that both papers make a contribution which goes far beyond any relevance which they have to the influence of Foucault, and my remarks are in no way an attempt to diminish that contribution.

The first is Shearer’s (2002) critique of Schweiker’s (1993) earlier contention that the very act of producing accounts signals the recognition of a public obligation and therefore constructs the entity in question as socially responsible. Against this Shearer (2002)argues that the discourse within which financial accounts are framed – which she says is that of neo-classical economics - recognizes only an obligation to maximize the ‘self interest’ of the entity itself. Neither author cites Foucault, apart from Shearer’s commendably candid reference to Prado’s *Starting with Foucault* (1995). Nevertheless the prevalent reading of Foucault is visible everywhere in Shearer’s exposition of the discursively-constructed subject:

But if we accept that discursive practices not only describe but create human subjectivity, then there is considerably more at stake in the expansion of the self-interest metaphor than mere linguistic convention or the pragmatics of communication. There is more at stake because the metaphor pervades our sense of self, and supplies the interpretive schema by which we understand our intentions, motives, and behaviors, and by which we define our rights and obligations in relation to others (Shearer, 2002: 552)

Applying this thinking to the ‘collective subject’ of the organization, Shearer argues that financial reporting, as an articulation of the discourse of classical economics, constitutes a subject which recognizes only ‘its’ own interests. Unfortunately (and gratuitously from the point of view of her disagreement with Schweiker) she then proceeds to take this ethic as fully definitive of an organization’s identity. Having thus constructed a problematic of the one-dimensional corporation, she suggests that its self-interest might be contained and quarantined within an over-arching Levinasian ethic of ‘the other’[[7]](#footnote-7). A close reading of Foucault’s *Archaeology* as suggested in this paper, however, would imply that the self-interested utility-maximizer is *already* a regional construct, possessing currency only when organizations are discussed in economic terms. A brief sampling of corporate advertising or the pronouncements of their public relations departments would have made it evident that the image of any large company is always multi-faceted and so, by the same token, are any effects which this might have on identities.

As for the controversy itself , that would seem to end in a score-draw. The balance-sheet of a conventional company could indeed be read as the statement of possessive individualism which Shearer sees. On the other hand, the income and expenditure account of a University could be seen as an expression of a fiduciary responsibility towards the public which Schweiker claims. Perhaps accounting is more of a chameleon than either author allows.

Roberts, Sanderson, Barker and Hendry’s (2006) study of meetings between fund managers and the senior executives of large companies presents a rare and extremely valuable glimpse of the articulations between financial and industrial capital in the UK. Particularly striking is the youth of the fund managers with whom the senior management teams had to deal and their extraordinary lack of business expertise (Roberts et al., 2006: 285). Despite the effort which went into keeping these external adjudicators onside (rehearsals, extensive discussions on the precise form of words in which to present company policy, careful attention to personal appearance and demeanor ) the difficulty of doing so seems to have had a definite inhibiting effect on company strategies.

The point here, however, is how far the authors’ interpretations of their data within a Foucaultian framework of power-knowledge illuminates the processes at work. In locating their observations on the map of disciplinary power, the authors cast the visiting investment analysts in the role of agents of a financial surveillance to which the firm is subject. The fact that the visits are sporadic, and typically last a mere 1-11/2 hours, does not mean that the surveillance is also sporadic, for managerial performance is monitored through continuously-operating financial indicators. This means that the management team is (or its individual members are) identified as the subjects of disciplinary surveillance and the core contention of the paper is that this surveillance works by forming (the relevant aspects of) their identities. In what reads like a deliberate reference to Cooley’s ‘looking-glass self’ (1902), the authors’ title depicts the analysts’ visits as ‘the mirror of the market’ in which management is induced to look at itself and thence internalize as an identity. Whether this identity is individual or collective (possibly involving different roles) is an interesting side-issue which will not be explored here.

As Brubaker and Cooper (2000) have pointed out, ‘identity’ in contemporary social science can mean anything from the momentary adoption of a conversational ‘voice’ (Thomas and Linstead, 2002) to a lifelong identification with a group or social movement (Castells, 1997). Interestingly, Foucault (1979) hardly uses the term at all, preferring to write of ‘the subject’ with its ambiguous connotations of abjection and agency. For Roberts et al (2006) ‘identity’ seems to mean a sense of oneself which is sufficiently plastic to be formed within regimes of power-knowledge but is also sufficiently stable and comprehensive, once formed, to provide answers to such questions as ‘how shall I think of this?’ and ‘what shall I do here? in the absence of external influence. Without some such tendency to persist (Bourdieu’s ‘hysteresis’, 1977: 83) there seems to be no way of distinguishing an effect of identity from a purely calculative conformity to the expectations of other people (such as might comprise a ‘normalizing gaze’). These expectations only become part of an identity if and when they are internalized as expectations of oneself and so become an expression of the person one takes oneself to be.

If this is correct, it is far from clear that the formation of identities in the above sense is what is going on with the managers interviewed and observed by Roberts et al. Their sense of the ‘normalizing gaze’ as susceptible to a tactics of negotiation is entirely absent from Foucault’s account of the disciplinary regime, possibly because we never hear from its subjects. Though one manager is at pains to disown the practice of ‘spin’, their general approach towards the analysts can fairly be described as manipulative, not so much because the analysts are regarded as a hostile agency but because of their narrow frame of reference and limited capacity to grasp the complexities of running a company. In this connection it is telling that the presentation of self (Goffman, 1959) is so important in these meetings. It suggests that, for these analysts, an impressionistic assessment of personal competence is substituting for the expertise which could evaluate past managerial policies and future plans.

It is not only the in meetings that the management team must play to the analyst’s expectations; the same is true of managerial policies. Hence the share buy-backs in order boost earnings per share and the demergers of operations carried out for no other purpose than to clarify the component profitabilities for the benefit of the analysts. Most telling of all are the problems posed by shareholder oversight for any programs of investments which the managers believe to be necessary for the long-term future of their companies. One solution – whether planned or not - was to retire the managers held responsible for the inevitable short-term dips in profitability so that a new management team could be associated in the analysts’ minds with the subsequent ‘recovery’. Roberts et al do their considerable best to represent such actions as the expression of identities formed by the surveillance of the financial markets as mediated by the visiting analysts. The fact that managers spontaneously explain their policies in terms of a need to placate the financial interest, however, tells a different story: that the expectations of analysts are experienced as just one of the many exigencies with which business strategy and the tactics of communication must cope.

Though the issue here is how Foucault’s work should be read and applied, the difference between these interpretations also has important policy implications. It bears on the question of how the UK’s corporate managers might behave should it ever be possible to reduce the influence of financial markets.

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1. There is an ambiguity in Howarth’s sentence which bears on the theme of this paper. If it is taken to mean that Foucault’s subject matter is discourse in general and that all discourse has constitutive properties, that is disputed here, as is the converse position that subjects and objects can be known only through the medium of discourse. If, on the other hand, it means that Foucault’s *Archaeology* deals only with discourses which possess constitutive powers, those powers follow as a matter of definition. Whether such discourses exist and in what contexts, on the other hand, is another matter. [↑](#footnote-ref-1)
2. Certain writers influenced by Foucault, notably Laclau and Mouffe (1987), have sought to erase the distinction between discourse and action, claiming that action has a meaning exactly equivalent to that of language. This is to confuse natural with conventional signs. The difference is that between smoke as a sign of fire and smoke as a sign that a new Pope has been elected. Where language means by convention, the meaning of most actions is the intention taken to be behind them or an assessment of their likely consequences. [↑](#footnote-ref-2)
3. In the cited interview, Foucault argues his productive view of power from the fact that people ‘can be brought to obey it’ , as if obedience were a voluntary matter and one based on a conscious decision. There is an echo of the social contract here and perhaps one of existentialist notions of authenticity. It ignores the fact that much obedience is simply habitual as in the case of Weber’s ‘traditional authority’ and that, where it is not, obedience can be coerced. It is the very definition of power, surely, that ‘people can be brought to obey it’ irrespective of their views on the manner. It says much about the take-up of Foucault in the business schools that this benign view of power has been so widely quoted in the cause of managerial apologetics. [↑](#footnote-ref-3)
4. This division of forms of knowledge into those which are legitimate dimensions of the contemporary episteme and those which are not seems arbitrary and Foucault ‘s justification for it is perfunctory. It may be that the human sciences are the objects of suspicion and controversy as he maintains (Foucault, 2000b:379), but that is also true of certain forms of philosophy. The extent to which this undercuts the rationale behind Foucault’s attempt to develop a dehumanized theory of discourse is unclear. [↑](#footnote-ref-4)
5. Burchell, Clubb, Hopwood, Hughes and Nahapiet (1980: 7) are more accurate: ‘Foucault (1979) likewise operates with a *distinction* between power and knowledge, with the latter referring to the complex of social relations – the “regime” – in which knowledge is embedded.’ (italics added). [↑](#footnote-ref-5)
6. It could be that Foucault had in mind here the creeping pathologization of human variation to which the human sciences are prone, but there is evidence that prisons are the universities of crime (for example) quite apart from these definitional effects. [↑](#footnote-ref-6)
7. In this connection it might be salutary to read Levinas’ response to the 1982 massacre of several hundred Palestinians by Christian militias in Beirut whilst the Israeli army ‘kept order’

Questioner: Emmanuel Levinas, you are the philosopher of ‘the other’. Isn’t history, isn’t politics the very site of the encounter with the ‘’other’?, and for the Israeli, isn’t the ‘other’ above all the Palestinians?

E.L. : My definition of the other is completely different. The other is the neighbour, who is not necessarily kin, but who can be. And in that sense, if you’re for the other, you’re for the neighbour. But if your neighbour attacks another neighbour or treats him unjustly, what can you do? The alterity takes on another character, in alterity we can find an enemy, or at least we are faced with the problem of knowing who is right and who is wrong, who is just and who is unjust. There are people who are wrong’. (Levinas, 1989: 294). [↑](#footnote-ref-7)