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Who is the spokesperson for whom? Intendants, budgets and action at a distance in the Kingdom of Naples during the French decade (1806–1815)

Accounting History

1–22

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Abstract

The article uses Latour's actor-network perspective to explore the role of accounting and the intendants (administrative officials) in integrating the Kingdom of Naples into Napoleon's empire during the first decade of the nineteenth century. By comparing the 'action at a distance' network planned by the French empire and its actual 'translation' played by both human actors and accounting technologies, we reveal certain unintended consequences. Although the French plan assigned the main translating role to the budgets, the intendants resulted as the main players. Their role as intermediates of the budgets transmission between local and central levels of government had the greatest influence on the 'translation' process. This role stemmed from the need to overcome the resistance of the local governments against the French plan. The main contribution of this work is to highlight that network survival may require human actors to replace technologies in 'translation' processes.

Keywords

action at a distance, budget, intendant, Italy, local government, Napoleon, network

An actant [human and non human actor] can gain strength only by associating with others. Thus, it speaks in their names. [. . .] Thus, someone interprets them and speaks in their place. But who? Who speaks? Them or it? Traditore-traduttore. One equals several. It cannot be determined. If the fidelity of the actant is questioned, it can demonstrate that it just repeats what the others wanted it to say. It offers an exegesis on the state of forces, which cannot be contested even provisionally without another alliance.

(Latour, 1988: 160)

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Introduction

The French conquest of the Kingdom of Naples in 1806 was the first test case for the system of the 'Grand Empire' that Napoleon described: around France, a federation of states governed by people close to him in order to constitute a 'family of Kings' (Rambaud, 1911: 208). The extension of the French administrative institutions to the Kingdom of Naples was undoubtedly one of the principal means through which the administrative reorganization of a conquered country was intended to achieve tight integration with the imperial system (Dansette, 1969: 330–331; De Martino, 1984: 20–21).

However, the cultural distance between the Kingdom of Naples and the French empire, in addition to its geographical distance from Paris, was an impediment to the complex and internally consistent French administrative system. Immediately, the Napoleon became aware that its hegemonic plan in Southern Italy could not be achieved through simple legislative acts, albeit imposed or secured by the military power. Thus, the French plan appeared to be very challenging.

The distance was filled by deploying a set of officials, primarily enrolled in the conquered territory, as well as practices, which should have resulted in a centralized, hierarchical network between the centre of the empire and the peripheral territories of the Kingdom of Naples. The intermediate network hub, between the central and the peripheral level, was characterized by intendants, officials who were located throughout the Kingdom of Naples's territory and acted as the intermediate appendages of the central government (CG). These intendants should have acted as the point of transmission between the territorial context of action and Napoleon who desired to influence that context.

The accounting history literature has frequently explored the role of accounting in enabling 'action at a distance', with Latour's (1987) social theory as a theoretical framework, and linking it to the concept of 'governmentality' (Gomes et al., 2014; Sargiacomo, 2009; Yayla, 2011) or 'knowledge' and 'power' (Robson, 1991, 1992). However, the accounting history literature has not fully explored the concept of 'action at a distance' in revealing the unexpected roles and power of actors ('agents') in gathering, transmitting or assimilating accounting information.

This article investigates the role of accounting and intendants in the process of integrating the Kingdom of Naples into the French empire by drawing from the sociology of translation, or actor-network theory (ANT). Specifically, the article adopts concepts associated with 'action at a distance' (Latour, 1987) and 'accounting as inscriptions' (Robson, 1992). It focuses on practices (Schatzki, 2001) and the chain of calculations and technologies that constitute a network of human actors and objects, people and accounting systems that connected distant territories to the empire's centre of calculation (Callon, 1986; Callon and Latour, 1981; Latour, 1986; Miller and Rose, 1990).

By investigating the 'conditions of possibility' (Robson, 1991) for integrating the Kingdom of Naples, we identify certain unintended consequences of the French plan about the relationship between accounting and human actors. Our investigation is based on primary sources stored in the National Archives of Naples, Lecce, Chieti, Teramo and Paris and on secondary sources regarding the broader political, economic and social contexts at the time.

This study contributes to the accounting literature in three important ways. First, by exploring the role of the budgets in the accounting system established by the French in the Kingdom of Naples, it questions the ability of the budget, as an instrument of control, to speak for the interests of the primary actor in a hierarchical network when there is opposition from the peripheral actors. Specifically, how it happens in the Kingdom of Naples, third actors (e.g. the intendants) can take advantage of the difficulties faced by the primary actor and assume the role of spokesman. These third actors can make budgets speak for interests different from those of the

primary actors. In Latourian terms, this article extends the range of unintended consequences concerning the accounting role in networks where there is resistance of the peripheral actors.

Second, Gomes and Sargiacomo (2013) argued that:

there is a need for rigorous and robust research on the development of systems of accounting and accountability in Local Government (LG) around the globe that recognizes that accounting is also a social practice, with implications for organizational and social functioning. (p. 254)

Several studies on the interplay between LG and CG have focused on the UK (Gill-McLure et al., 2003; Jones, 1989; Walker, 2004) and Spain (Carmona and Donoso, 2004), but there is still little research on other regions. Thus, this article helps to fill this gap by investigating a non-Anglophone setting in a decisive timeframe characterized by a break with the *Ancien Régime* state model and the birth of modern public administration.

Third, except for the recent study by Sánchez-Matamoros et al. (2016), which focused on the system of intendants used in Spain during the period 1718–1724, there is little research on the interplay between accounting and organizational positions linking the CG and LG (i.e. French praesidium in the conquered Kingdom of Naples and provinces or municipalities of the Kingdom). Our study conceptualizes intendants as mediators rather than intermediaries (Latour, 2005: 39) and highlights their use of accounting to become ‘centres of discretion’ in the relationship between CG and LG.

The article is organized as follows: in the next section, we provide an account of the ANT and ‘action at a distance’ perspective in accounting research. That is followed by the detail of the sources and the methodological strategies that were used in this study. Subsequently, we provide a description of the kingdom’s historical scenario before Napoleon’s conquest. In the fifth section, we describe the French ‘programmatic’ ideas of government by interpreting the Kingdom of Naples as an ‘arena of accounting change’ (Robson, 1991). The following sections outline the translation process that the French empire attempted to establish in the Kingdom of Naples, which included the stringent use of accounting, the ‘trials of strength’ (Latour, 1987: 74) and the resulting role of the intendants as mediators of control at a distance between CG and LG. The last sections present the discussion and concluding remarks.

The ANT and ‘action at a distance’ perspectives

This article draws upon Latour’s (1987) sociology of translation and his work on the role and qualities of ‘inscriptions’ that enable ‘action at a distance’. Since the early 1990s, the concept of ‘action at a distance’ has been imported into the accounting field (Justesen and Mouritsen, 2011) to analyse the power of accounting devices in acting upon individuals and society (Miller and O’Leary, 1993; Preston et al., 1992; Robson, 1991, 1992).

ANT explains the diffusion of innovation (such as a new administrative and accounting system) through the process of ‘translation’ (Callon, 1986; Latour, 1987). Miller and Rose (1990), referring to Latour, define the process of ‘translation’ as a mechanism enabling the ‘calculations at one place with action at another, not through the direct imposition of a form of conduct by force, but through a delicate affiliation of a loose assemblage of agents and agencies into a functioning network’ (Miller and Rose, 1990: 9–10). This process is called ‘translation’ because those who undertake ‘action at a distance’ translate the objectives and values of others into their own terms, ‘to the extent that the arguments of another become consonant with and provide norms for its own ambitions and actions’ (Miller and Rose, 1990: 10).

Translating implies the facilitation of interactions between actors to create alliances for pursuing goals in the process of change (Chua, 1995). These alliances construct ‘actor-networks’

that are composed of both human actors and objects (such as technical artefacts). The progressive incorporation of human allies and technical artefacts provides structure for networks and makes them stronger.

In Callon's (1986) conceptualization, the process of forming a network in the translation process occurs in four moments or steps. *Problematization* defines the problem that must be addressed (e.g. the implementation of a new administrative and accounting system by the French empire in the conquered Kingdom of Naples), the relevant actors and their interests. In this first phase of translation, the primary actors (i.e. French empire) attempt to establish themselves as an obligatory passage point between the other actors (i.e. provinces and municipalities of the Kingdom of Naples) and the network by demonstrating that they have the correct solution to the problem. During *interessement*, the primary actors determine other actors' (the administrative officials) interests and negotiate the terms of their involvement. In this second step of translation, the primary actors engage important allies who will pave the way for the additional steps in network formation. The *enrolment* step involves recruiting additional allies whose roles must be defined and coordinated. In *mobilization*, the primary actor assumes a spokesperson role for passive network actors, that is, LG, and seeks, by employing various methods, to mobilize them to action. The success of this fourth step of translation depends on the passive network actor's recognition of the spokesperson's legitimacy.

The success of a new administrative and accounting system depends not only on its promoters (primary actors) and their expectations but also on the other actors who belong to the network as well as their interests and problems (Lowe, 2001a). The translation process develops through the links connecting all those involved, and primary actors must recruit docile allies to be successful (Lowe, 2000).

If the allies are not docile, there is a concrete risk that they will distort the course of events and transform the system into something different from the intention of its primary actors. Preston et al. (1992) demonstrated that adopting an innovation implies a collective effort that results in adapting to different pressures from involved actors. Therefore, in ANT, the development of a new administrative and accounting system is not a linear, sequential model but reflects a complex process in which different and divergent dynamics interact in different ways.

ANT conceptualizes these dynamics by assuming that the strengths of networks are tested in a number of trials (Callon, 1986; Callon and Latour, 1981; Latour, 1987, 1988), which implies the testing of two opposing actors' strengths (e.g. the French empire forced implementation of a new accounting and implementation system in the conquered Kingdom of Naples and the response of the provinces and municipalities of the Kingdom), leading to a win-lose result. 'According to Latour's approach, actors referring to values, laws, equivalence conventions, etc. are viewed as mobilizing resources to gain advantage in trials of strength in which they are involved' (Bourguignon and Chiapello, 2005: 673). The term 'trial of strength' refers to every act that results in the transformation of the confronted actors (i.e. French praesidium in the conquered Kingdom of Naples and the municipalities of the Kingdom) by altering the identities and relations between them. As suggested by Callon (1986), the 'trial of strengths' involves the suitable representation of the actors and their respective interests. 'In Latour's terms, the winner "reduces", "translates" the loser; (s)he can now "speak in his/her name" and "represent" him/her (Latour, 1984)' (Bourguignon and Chiapello, 2005: 673) that means that the winner keeps the loser under control.

Latour's sociology of translation 'places emphasis on the importance of process and the tentative and developmental aspects of networks' (Lowe, 2000: 87). Similarly, this perspective regards the fabrication of administrative and accounting systems (i.e. intended innovation of the French empire in the conquered Kingdom of Naples) as processual, and its final product is, to a certain extent, unpredictable. Thus, although accounting systems may be useful mechanisms for

providing 'distant' control, their construction is problematic. 'The use of accounting inscriptions as a medium of control does not guarantee that the controller can predict the outcomes of the process with certainty' (Lowe, 2001b: 331).

'Unintended consequences may emerge during the construction of an accounting system and unexpected developments influence the final form that the system takes' (Lowe, 2000: 87). Qu and Cooper (2011) argue that 'although inscriptions have the potential to engage users and make ideas and actions happen (Quattrone, 2009), their effects remain uncertain because they are subject to constant challenge, negotiation and reinterpretation' (p. 345). People and accounting technologies act together, but in this interaction, human actors modify the technology so that the 'fate of the technology depends on others' [human actors] behavior' (Preston et al., 1992: 577). Therefore, we must examine the effects of 'centres of discretion', exercising a certain autonomy from the ruling power, in addition to 'centres of calculation', which give account of the exercise of the ruling power (Munro, 1999) when investigating the power of those who establish new accounting systems. Munro (1999) argues that 'discretion can be both re-distributed and accumulated in organizations', in this case within the administrative system established in the Kingdom of Naples by the French, and that the flexibility that 'managerial' discretion, in this case the intendants' discretion, provides suggests that power effects become 'extended across time and space' (p. 429).

Methods and sources

The French empire introduced a new state organization, a fiscal reform and a new financial planning mechanism in the conquered Kingdom of Naples. These represented an innovation for the Kingdom of Naples and their implementation began in August 1806.

The strategies used to collect the taxes and other economic resources from the Kingdom of Naples positioned the accounting tools in the new network design that linked CG, the French praesidium in Naples and LG, the provinces and municipalities in the Kingdom of Naples. Thus, we mapped the financial, accountability and relational flow among the actors in the administrative network. Archival and secondary sources were used to map the administrative network planned by the French and, subsequently, to analyse the way in which it was enacted.

Archival documents consisted of laws, decrees and instructions introduced by the French empire during the progressive development phase of the new administrative and accounting network (from 1806 to 1810). These documents also include accounting documents concerning the enactment phase of the financial planning (from 1808 to 1814) and documents, such as official letters, which report the key actor's comments about the enactment. The analysis of laws, decrees and instructions allows us to define how the primary actor (the French empire) intended to translate their innovation through a network of human actors and technologies (accounting). The accounting documents help us to understand the concrete functioning of accounting. The official letters allow us to detect whether there was a 'trial of strength' of the designed accounting system and to recognize the level of complexity of the actors' practices than cannot be captured by legislative or accounting documents alone.

The secondary sources allow us to reconstruct the social, political and economic scenarios at the time and frame the 'trial of strength' within a broader context.

The Kingdom of Naples before 1806

The Kingdom of Naples was conquered in 1734 by Charles III of Bourbon, who annexed it from the Austrians and left the throne to his son Ferdinand IV in 1759. With the exception of the very short period of the Neapolitan Republic in 1799, Ferdinand IV governed until 1806, when

Napoleon's army invaded the Kingdom. Ferdinand could only return to Naples in 1815, after the fall of Napoleon.

Prior to 1806, the government model was an absolute monarchy in which the king centralized all state powers in himself (CG). The judicial and administrative functions were indistinguishably combined with the consequence that the judicial function was superior to the administrative one (Delle, 1991; Giannone, 1823). The territory was formally divided into provinces that had jurisdictional relevance, while the municipalities (within the provinces) were the fundamental cells of the tax system. All the Kingdom's political, administrative and economic functions occurred in Naples, the capital, which was frequently described through the metaphor of 'a big head placed upon a frail body' (Spagnoletti, 1997: 20).

The municipalities, which were managed by locally elected bodies, had achieved independence and autonomy from the king's control, and their administrative assets varied based on their size, importance and local customs (Vinci, 2013: 33). In this study, we consider the provinces and municipalities as the LG of the Kingdom of Naples before Napoleon's conquest. Taxes were the only connection between CG and LG and were so high that they often overwhelmed the municipalities (Vinci, 2013: 84). In the financial documents, the central financial intervention in favour of LG was indicated as 'extraordinary expenses for the Provinces', highlighting the extraordinary nature of this intervention and the lack of functional objectives for the local administration in the CG (Maiorini, 1991: 327).

The unbalanced relationship between the CG, the provinces and the municipalities, in addition to the lack of tools for administrative decentralization, translated into a state accounting that appeared messy, fragmented and lacking of financial planning and control (Bianchini, 1834: 463). The absence of standards, laws or regulations related to accounting led to a variety of systems that were based on local practices and habits, terminological differences for recording the same items and the use of different accounting documents for the same purposes (Bianchini, 1834: 463). This variety did not facilitate knowledge or evaluation of the surpluses or deficits in the state treasury accounts (Bianchini, 1834: 463).

The Bourbons governed the Kingdom in a complex economic, social and political context. The high tax burden, the backward agricultural economy and poor foreign trade led to widespread poverty and underdeveloped mercantile activity (Orlandi, 1996; Schipa, 1923). The king formally had 'unlimited power but without strength and target' (Galasso, 2007: 1012) because society was ruled by local factions.

The short parenthesis of the Neapolitan Republic (approximately six months) did not change the state of affairs. On January 1799, the first French military campaign in Italy after the French Revolution resulted in a provisional government in the Kingdom of Naples. However, the supporters of the French Revolution had no interest in modernizing the state structure and they instead attempted to promote the sense of the nation and to enlarge the bases for applying the principles of equality and freedom (Villari, 1988: 394).

Integrating the Kingdom of Naples into the empire: the administrative network of the French plan

When Napoleon created the French empire, the first step in integrating the conquered Kingdom of Naples into the empire was the establishment of a French CG praesidium in the city of Naples. Napoleon appointed his brother, Joseph, as King of Naples and he surrounded him with a council of ministers. Joseph governed the Kingdom until 1808, when Napoleon replaced him with the French army general Joachim Murat-Jordy.

Napoleon's first directives to his brother Joseph clearly described how he intended to integrate the Kingdom of Naples into the French empire: imposing high taxes to fund the war and rapidly

addressing administrative reform, *comme en France*, based on the French standards, (De Martino, 1984). Law n. 132 of 8 August 1806, and the subsequent Decree of 18 October of the same year (NSA, Original Decrees, vol. 2, n. 266) enacted reforms inspired by three underlying principles: hierarchy, centralization and division of power between administrative and judicial agencies. These principles marked the beginning of a new model of government in the Kingdom of Naples, called the 'administrative monarchy', which was characterized by dividing the state powers.

These principles modelled the state administration into a hierarchical network in which peripheral (i.e. local) instances could move up the hierarchical ladder to the CG and, at the same time, the CG's regulations could be applied to LG (i.e. provinces and municipalities of the Kingdom) through intermediate nodes, namely the intendants (Goubert, 1987: 330). As clarified in the Instructions to Intendants in October of 1806:

[the Intendant] had the principal task of ensuring the easy and uninterrupted communication between the People and the Sovereign [. . .] by municipalities to the Throne. (NSA, Internal- Instructions to Intendants, II, F. 985)

The French model was based on the contents of the Constitution of the Year VIII, which transformed the French administrative system. The Law n. 132 divided the Kingdom of Naples into provinces, districts and municipalities representing the new LG institutions. The emergence of an intermediate administrative level between the centre and the LG institutions was an absolute novelty for the Kingdom of Naples, as the Minister of the Interior Miot reported in 1808:

Thus, the provinces, neglected in the past, and to a certain extent sacrificed to the capital of the Kingdom, will have their administration and their own representation. (LSA, Intendancy Journal of Terra d'Otranto, n. 2/1808)

In addition, the municipalities abandoned their traditional autonomy from the CG to become, for all intents and purposes, administrative bodies of the state.

According to the Law n. 132 (Title II), the intermediate body that supervised each of the new 13 provinces in the Kingdom was the intendant, who was responsible for the order and the civil and financial administration of his territories with the support of the intendancy and general district council. He was required to receive municipal claims and requests and apply the law to resolve those issues; in cases of doubt, he was required to report to the competent minister. He was in charge of publicizing French laws and regulations, and devising orders to ensure and/or accelerate their execution.

A sub-intendant, who was under the authority of the intendant, supervised each district (Law n. 132, Title III). He was responsible for carrying out the intendant's orders and transmitting them to lower administrative levels (Title III). The deciding body at the municipal level was the *decurionato*, a collegial body that appointed the mayor, who chaired the body and distributed the direct taxation determined by the district council. The *decurionato* also performed important administrative functions and accounting reporting to intendants (Title IV).

The Decree of 31 March 1806 (NSA, Original Decrees, vol. 1, n. 89), situated the Ministry of the Interior at the apex of the new administrative network. This ministry supervised aspects of the administrative system and the staff of the civil administration: it 'corresponded' with all the peripheral (local) staff for 'all civil administration objects' and checked municipal accounting and financial administration.

In this pyramidal network (see Figure 1), the intendant personified the intermediate hierarchical level by acting as the main figure directly transmitting the orders from the French

praesidium to the districts. Simultaneously, the intendant collected information from the municipalities and directed it towards the French praesidium, determining the upward and downward exchange of communications (Goubert, 1987: 330). In addition, the centralization principle implied that the intendant acted as an intermediary in the bottom-up communications and as an enforcer in the top-down direction without transforming the intention of the central order (Latour, 2005: 39).

To transmit the French regulations downward, the intendant sent an intendency journal (*Giornale d'Intendenza*) to all the municipalities. CG also institutionalized the intendants' upward communication function in Law n. 132, which authorized the intendant to collect and transmit requests from the LG to the ministry when the law did not provide automatic solutions to the problem.

The hierarchical network also drained financial resources from LG towards CG. The French enacted a fiscal reform based on the French model in the Kingdom of Naples. The Law n. 132 established the land tax; the Decree of 29 September 1809, and Law n. 712 of 27 July 1810, established a personal tax on each head of the family, as well as the licenses fees levied on traders and craftsmen. The application of all these taxes implied upward and downward exchange of resources within the network in accord with the principle established by Law n. 491 of 8 November 1806: 'The tax levy must be made in the name of the emperor and must be transmitted to the centre from which, afterwards, taxes are to be distributed for different needs'.

Enacting the plan: the translation processes

Because 'translation' of the French plan includes different processes that are intertwined and interact with each another, the French integration plan went through 'problematization', 'intersement', 'enrolment' and 'mobilization' processes (Callon, 1986).

Problematization

Problematization refers to actors' efforts to convince others to subscribe to their own view by showing they have the correct solutions. Problematization calls on external elements such as cultural and discursive resources. (Alcouffe et al., 2008; Ezzamel, 1994: 3)

When the Bourbons left the Kingdom, the economic situation was characterized by a critical risk of community uprising. Thus, the first effort the French empire made to achieve consensus focused on the fairness of their military administration, which ensured that the capital and the provinces would have been protected from military depredations and abuses and from the return of former rulers (PSA, 381, AP 11, J.M. Alquier to Joseph Bonaparte, 14 February 1806). The second step consisted of winning the trust of the local intellectuals to use them as leverage for the French innovation process. In the late eighteenth century, the Neapolitan intellectuals had envisaged the opportunity to enact an administrative reform and their proposals soon caught the attention of the king's councillors. The king kept, in his personal archive, Edouard Lefebvre's *Memoire sur Naples*, written in the early 1806, as well as *Notes sur le Royaume de Naples*, written by an unknown author, which envisaged an interesting *trait d'union* between the French state model and the society, history and intellectuals of the Kingdom of Naples (PSA, 381, AP 6). Lefebvre had lived and worked in Naples for four years, and when he took office, he sent his *Memoire* to Joseph Bonaparte. The *Memoire* reported the ideas of the Neapolitan writers in the late eighteenth century about the connection between civil society and the state. Lefebvre paid special attention to the governing classes' ideals and the intellectuals' analyses and viewed the

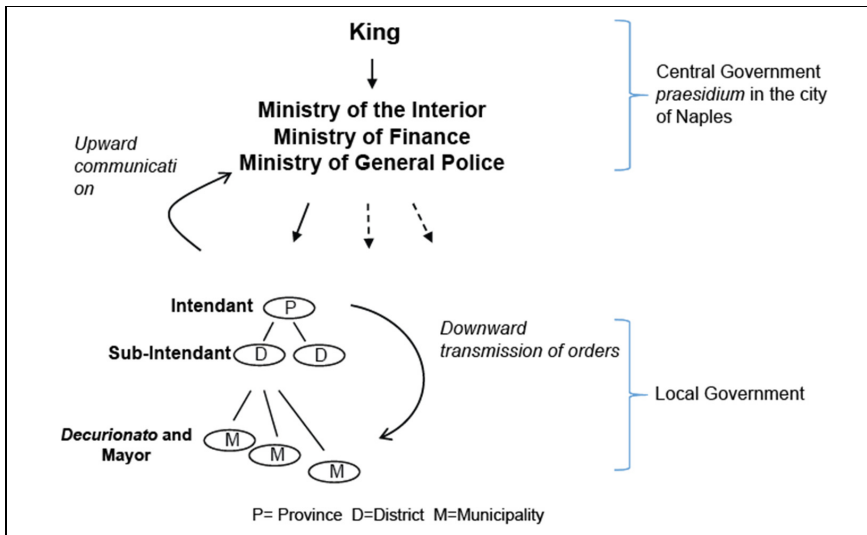


Figure 1. The administration network in the Kingdom of Naples according to the French plan.

middle class as the depository of modern culture because it welcomed the French model of 'administrative monarchy'. From the French perspective, the middle class paved the way for constructing the new administrative system; thus, the final step of the 'problematization' phase was to gain support by abolishing feudalism, between 1806 and 1808, and, consequently, protecting this class from baronage (Villani, 1986: 604).

Interessement

Interessement corresponds to the construction of the interface between the interests of the various stakeholders and to the strengthening of links between these various interests (Lowe, 1997). It is successful thanks to allies and spokespeople who reproduce the whole of society in miniature and speak for the non-humans. (Lowe, 2001a; Alcouffe et al., 2008: 3)

This phase of the French conquest consisted in lobbying the key allies in the innovation process, which led to identifying the pro-French intellectuals. In fact, the French empire won over their first allies among the local intellectuals who were quoted by Lefebvre and they were positioned in the Kingdom's central offices to effectively promote the innovation. These intellectuals included jurists, economists, statisticians and top state officials from previous governments. Of these, the French praesidium entrusted the Ministry of Interior to Giuseppe Zurlo, a jurist and political scientist, who had held similar offices in the previous government. Similarly, the jurist and economist Vincenzo Cuoco held several prestigious offices and became the most important government councillor. By directly involving these men, who combined the local context with adhesion to the planned administrative reform, the French empire ensured an effective interface between CG and LG.

Enrolment

Enrolment is the creation of alliance networks, the aim of which is to build up agreement among the stakeholders concerning their interests. (Alcouffe et al., 2008: 3)

Once the primary allies were conquered, the French empire needed to add additional allies to complete the planned administrative network. In this process, the choice of intendants, who acted as a conjunctive ring between CG and LG, was crucial. The French empire adopted a political criterion that sought to strengthen the connection with the territories but, at the same time, ensured fidelity. As such, only 3 of the first 13 intendants were French; the others belonged to a small Neapolitan middle-class group. These intendants had already held political or administrative offices during (Civile, 1978; The Neapolitan Republic of 1799: 241–245). Their personal histories ensured that the administrative machine properly functioned given their power to directly appoint officials in the smaller municipalities and their binding judgement when the officials were appointed in the larger municipalities. People eligible for the municipal office were required by law to belong to a list of landowners, which guaranteed the middle-classes' participation in the LG. However, only those whom the intendant certified as 'honest and suitable' could be appointed. **[AQ1]**

Mobilization: the accounting role

Mobilization refers to the monitoring of the various interests so that they remain more or less stable. (Mouritsen et al., 2001; Alcouffe et al., 2008: 3)

To facilitate this process, in 1809, Law n. 489 established and transmitted a pre-printed budget form to all the *decurionati* that included an additional column for the Ministry's notes. Once the document was approved, the intendant transmitted the definitive budget to the *decurionato*. The intendant also collected the municipal financial reports that retraced the budget form to display the financial results of the municipality (material accounts or *conti materiali*) and provided explanatory notes justifying 'methods and resources' (NSA, Original Decrees, Decree n. 98, 1808). These notes had to be transmitted to the Ministry to elicit feedback regarding compliance to the budget (Figure 2). **[AQ2]**

The intendant also closely monitored the regular progress of tax collection. The district treasurers, who materially cashed the municipal taxes and transmitted them to the intendency treasuries, sent a monthly report about the tax collection progress to the intendant (Figure 3). Their report allowed the intendant to verify the tax contribution for each municipality in the district by comparing the total amount due for the year, the expired instalments that should have been paid by the date of the report, the amount paid and the difference between the cash in-flows and the debt. The report also included the same information classified by tax type (land tax, personal tax or licences) rather than by municipality.

Based on these reports, the intendant maintained a cash record for the province (TSA, Intendant's accounts, envelope 1, file 734).

In addition, the intendant was accountable to the CG for his own office. Similarly to the municipalities, a provincial budget and a final report had to be submitted for the approval of the Ministry of the Interior. The content of the provincial budgets, which governed the intendant's transactions for the following year, was controlled by the CG, which defined the portion of municipal taxes that constituted the province's revenues a priori as well as the intendant's areas of management for the provincial expenditures. For example, on 25 August 1813, the Minister of

Figure 2. Expenditures section of the budget proposal presented for the year 1808 by the municipality of Chieti to the intendant of the province of Abruzzo Citeriore and destined for the final approval of the Ministry of the Interior (CSA, Intendency of Abruzzo Citeriore, envelope 452, Accounting, Chieti, 1809).

Figure 3. Monthly report of the treasurer of the District of Lanciano (Province of Abruzzo Citeriore) on the date of 31 March 1812 (CSA, Intendency of Abruzzo Citeriore, envelope 452, Accounting, Chieti, 1809).

the Interior communicated to the intendants the items to include in the provincial budget for the following year: ‘support for the orphans, additional funds compared to those of this year for

renovating buildings, purchase and maintenance of barracks' equipment of the special military companies, maintenance of the provincial military company, public education' (LSA, *Processi verbali*, 1813, bundle 117r). In addition, the charts for the accounts were standardized by the CG through a pre-printed model that exposed the municipal tax contributions classified by district and municipality to allow the CG to evaluate, through the final report, the tax collection situation in the LG (CSA, Intendancy of Abruzzo Citeriore, envelope 53).

Thus, the intendants not only collected and transmitted accounting information upward and downward between CG and LG but also assembled municipal results, first by district and then by province, which provided the CG with an overview that was subject to further aggregations from the Kingdom.

From the French perspective, the system of 'action at a distance' remained highly centralized, with a CG that determined regulations and the intendant as the link between the CG and LG. The intendant of the province *Terra d'Otranto's* on May 1808 reminded the local bodies that:

The intendant has all faculties and strength needed to enforce and uphold the Laws and the orders issued by the Sovereign or by his Ministries, explain their meaning and remove obstacles they could meet in their execution. (LSA, Intendancy Journal, n. 3/1808)

In the French plan, the accounting system was at the centre of the 'translation' process, as the Minister of the Interior recognized in his report in 1811:

Both the intendants and the Ministry know at every step municipalities' status and trends and can bring back to their duties those administrators who turn away from the budgets' provisions (Zurlo, 1811).

Zurlo (1811) indicated that the task of controlling from a distance the overall economic mechanisms in the municipalities was attributed to the records and the accounting systems established in each intendancy. The Ministry of the Interior, in turn, 'opens accounts on the basis of the budget and checks expenditures thanks to the report transmitted to the intendants every quarter and at the end of every year'.

These distinctive features of the state accounting system were completely new to the Kingdom. Introducing norms and regulations for bookkeeping activities at all levels of the state administration, the consequent standardization of procedures, and a budget-based system of control met the requisites for combining all the actors' interests and stabilizing the entire administrative network built by the French empire.

'Trials of strength' challenging the French plan

In addition to the 'translation' process, 'trials of strength' can occur at any time (Latour, 1987: 74). To be successful, the proponents of a new system must succeed against the 'counter-actors' and the 'anti-programs' (i.e. competing innovations). Divergences can occur among the following: other actors of the network, competing networks, users of the system, technologies and external powerful economic forces (Jones and Dugdale, 2002). While solving these divergences, any network innovation is modified or adapted in response to trials. Trials consist of questions being asked by counter-actors that help develop the innovation in a more acceptable way. In the end, the 'translation' process works if the network supporting the innovation represents, in all its richness, complexity and diversity of interests. In turn, this diversity should reflect the society as a whole in such a way that the solution is made acceptable (through 'trials of strength') to the counter-actors (Alcouffé et al., 2008: 3; Latour, 1987).

The CG had to cope with fierce counter-actors in the Kingdom of Naples: the municipalities.

The power centralization that the French empire wanted to adopt in the Kingdom of Naples was incompatible with pre-existing LG traditions. In France, centralization resulted from a political substrate that was shared by the entire society, while in the Kingdom of Naples historical local autonomies had resulted in consolidated decentralized assets (Feola, 1985: 158). The LG extensively resisted the French centralizing forces, especially when financial interests were at stake. When the intendants attempted to manage the provinces in a modern and rational system, they soon understood that bringing municipalities into the French model of a state apparatus was a daunting task: there was a hostile social context characterized by widespread and severe administrative and financial chaos (Aimo, 1985; Spagnoletti, 1985). The restructuring effort, in the spirit of efficiency, hierarchy and bureaucracy, incited conflicts among municipal officers who were primarily interested in their personal gain.

Rather than repressing insubordinations, the CG preferred continuing to impose their reforms and leverage the intendants, who coped with failures by increasing their instructions to municipalities (Vinci, 2013: 170–172). The challenge to find men who were not connected to pre-existing interest groups and were sufficiently educated and technically trained to undertake the new tasks forced the intendants to mediate between the CG and LG and negotiate with LG (Aimo, 1985: 964). To help construct a compliant local network, Joseph Bonaparte enacted the Law of 20 May 1808, which expanded the intendants' powers in the process of selecting municipal administrators, in order to recruit docile allies, and in manoeuvring the municipal apparatuses because the *decurionati* could not take or execute decisions without the intendant's authorization.

However, the budget represented the true battlefield between the CG, the LG and the urban social classes. In this case, social opposition to the CG for political or economic reasons blended with the municipal officers' lack of technical preparation to address the new accounting rules. Negligence, omissions and intentional delays in preparing and/or delivering the budgets plagued the history of the *Stati Discussi*, and each year, the intendants distributed notes explaining how to prepare the budgets and limit 'selfish behaviors' (Spagnoletti, 1985: 965). Violations of the accounting rules spread throughout the Kingdom and involved all the provinces, but the violations were more evident in the most disadvantaged provinces (De Martino, 1984: 288). In June 1807, the intendant from *Principato Ultra* province informed the Ministry of the Interior that 'many *decurionati* had just sketched the budget structure, others had filled the budget in a twisted and confused way, while some of them just compiled the totals without any detail about revenues and expenses'. In his opinion, 'malice and stubbornness' caused the 'inaccuracies' (NSA, The Intendant G. Mazas to the Ministry of the Interior, 3 June 1807). In addition, the intendant from *Terra del Lavoro* province complained to the Ministry about the 'uselessness' of the budgets he received in September 1808 (NSA, The intendent L. Parisi to the Ministry of the Interior, 28 September 1808).

The reason for the disputes related to the budgets was their primary role in defining the municipal tax burden: the municipalities' disordered finances could not meet the contributions required by the French empire and the citizens' needs at the same time. In August 1808, the general secretary of the *Calabria Citra* intendancy explained to the Ministry of the Interior that the French taxation system 'in a context where the officers ignore municipal administration ideas and principles was unable to generate adequate incomes [. . .] This circumstance left the intendants in uncertainty and led them to take different paths according to the provincial peculiarities' (NSA, The general secretary N. Sgrò to the Ministry of the Interior, 12 August 1808).

The unintended consequences for the resulting administrative network

Given the pressure to produce a reliable budget through which the CG could programme the Kingdom's finances, the intendants implemented a mediation activity to reconcile LG interests with the CG requirements. Their efforts often resulted in exceeding the constraints placed upon the budgets (Spagnoletti, 1985: 986). In September 1808, the intendant from *Terra del Lavoro* province reported to the Ministry that he took the initiative of preparing his personal budget models that the municipalities had simply to fill in (NSA, The Intendant L. Parisi to the Ministry of the Interior, 28 September 1808). Similarly, in August 1808, the intendant from *Basilicata* province explained to the Ministry that sanctioning the municipal budgets forced the development of a 'temporary formula' until he had more details about the municipal revenues and a way to improve the budget (NSA, The Intendant V. Lauria to the Minister of the Interior, 6 August 1808).

Local taxation required a considerable effort. All the *decurionati* were opposed to the French taxation, which constituted the primary income source in the municipal budget models, and because of a lack of revenues, the municipalities had to include amounts for extraordinary taxes in their budget proposals (De Martino, 1984: 287). The intendants solved the tax controversies by favouring the *decurionati* through the inclusion of the *gabelle* (taxes that had characterized the *Ancien Régime*) in the municipal budgets. The familiarity that local classes had with the *gabelle* made this form of taxation more acceptable and a valid tool for dispelling local acrimonies against the CG (Spagnoletti, 1985: 986). The intendant of *Principato Ultra* province had repeatedly indicated that the budget rules did not provide sufficient taxation revenues to meet the municipal expenses and, in April 1808, reported that he must authorize municipalities to establish levies on consumable goods (SNA, L'intendente G. Mazas al Ministro dell'Interno, 16 April 1808). Then, he explained how many *decurionati* had planned to establish *gabelle* on flour, and approximately 40 *decurionati* from his province voted in its favour. Thus, he needed the CG authorization to the budget for the deadline established by the French empire. The Ministry, after requesting more details, provided approval. The debates on the *gabelle* between the intendants and the Ministry were brief because the large number of proposals for new *gabelle* led the CG, in the Law of 20 May, to delegate to the intendants decisions related to the *gabelle's* typology and amount.

Different types of *gabelle* could affect the urban classes' interests, and their establishment often caused disputes among local interests. Once again, the intendants were called upon to mediate, this time among local interests, and they used the budget's columns and the notes to the budget as a tool for accepting or rejecting the interests' claims. The city of Vieste budget formation in 1809, reported by Spagnoletti (1985), provides an exemplary case of the intendant's power over the divergences of the local classes:

to cover the municipal deficit, the *decurionato* proposed to increase the flour duty that would have allowed a decrease of the *gabelle* on livestock. On the one hand, this proposal would have burdened farmers, who were already so loaded by direct contributions to prevent them from gaining desirable incomes. On the other hand, shepherds were already able to raise high incomes. The intendant understood that behind the *decurionato's* proposal there were the vested interests of the shepherds: they [the *decurionato's* members], who were 'obstinate in their selfishness because they possessed livestock, wanted to unload all the municipal expenditures on the flour duty that weighed upon the most humble people.' Thus, the intendant, inspired to 'equity and justice,' decreased the flour duty to 15 *grani* for each *tomolo*¹ and ordered the mayor² to lease

the fences the few livestock owners of the town had used until then (Spagnoletti, 1985: 986).

Other secondary sources (Aimo, 1985; Vinci, 2013) support the conclusion that the intendants' discretion increased in the following years. In 1810, the Ministry of the Interior informed the intendant of *Capitanata* that the municipalities could only address the CG when the intendants did not provide for their needs and, in turn, that the intendants should not flood the Ministry with papers on trivial issues but should focus on a small number of important issues (quoted in Spagnoletti, 1985: 969).

Building on their increased tasks, the intendants could also act as spokespeople for their own interests through the provincial budget to obtain the financial reinforcement of their role from the CG. The budgetary allocation for 'intendancy office' soon became an object of contention between the CG and intendants, who claimed that it was inadequate for fulfilling their tasks (Aimo, 1985: 159). The following note on this item is from *Terra d'Otranto* province's budget proposal for 1813 and exemplifies the tone of the claims:

Ordinary expenses

1. Intendancy office £ 18,000

Note: this item records the correct amount assigned this year, which does not differ from the amount assigned to the same item in 1812 and previous years. However, this amount has become insufficient for sustaining the number of tasks of the intendancy, as highlighted in the budget proposal for 1813. This insufficiency makes the intendant officers to leave the intendancy whenever the opportunity to improve their fate in other offices occurs, because they are left without an adequate compensation of the multiple requirements of their job to ensure their subsistence. In the current multiplicity of administration offices, especially in the city of Lecce, this happens every day. (Budget proposal for 1814 transcribed in Vinci, 2013: 329)

The intendancy for the capital was the first to open a formal dispute with the CG, claiming that, in 1808, it needed at least twice the financial sources CG had assigned it through the budget (NSA, Interno II inv., F. 2197, The intendant R. Di Gennaro to the Ministry of the Interior, 27 September 1808). The intendant proposed including more taxes in the city of Naples budget, but the Ministry of the Interior believed that it was more appropriate to divide the burden between the capital and the province because this approach was more consistent with the customs in France. Finally, the Ministry accepted the intendant's proposal after receiving assurance from the state council and Murat's³ councillors that it was 'very similar to that of the Seine Prefecture' (NSA, Interno, II inv., F. 2197, Decree of Joachim Murat, 29 October 1808). The CG usually accepted intendants' proposals, providing that they safeguarded French customs and ensured the desired financial flow into the imperial coffers and despite the local chaos. The ultimate unintended consequence was that, despite Law n. 132 of 1806, which established a standardized internal structure of the intendancy office, the intendants 'personalized' their offices invoking specific provincial necessities. Thus, the offices' distribution varied from place to place and in terms of structure and jurisdiction (De Martino, 1984: 159).

Discussion

Our research has revealed some dynamics that can lead accounting systems to be overpowered by those that had been designated as minor actors in the designed network in periods of historical change (Robson, 1991).

Specifically, this research was concerned with the diffusion of accounting innovations viewed as a process of actor-network building and 'translation'. Latourian ANT provides the theoretical framework to understand the forces at play in implementing a new state accounting system in the

Kingdom of Naples during the Napoleonic domination. The French empire replaced the former set of human actors and accounting artefacts in the Kingdom of Naples with French-inspired administrative and accounting network systems. Latour's representation of the world as a network whose actors can be human as well as non-human (i.e. technologies and tools) is able to highlight power transfers among actors. It considers accounting artefacts (i.e. budgets) and people (i.e. the intendants) as interchangeable positions within the network that links CG and LG and it allows to observe how power moves from the CG to the LG as a consequence of a game of opposing forces.

Among the several Latourian concepts at work in this study, the notion of 'trials of strength' plays a prominent role in understanding and interpreting our case study. This concept allows us to read the tensions between CG and LG in terms of forces challenging the rules of the game of the network planned by the French empire. In accounting research, only a limited range of papers has operationalized the notion of 'trials of strength' (Bourguignon and Chiapello, 2005; Briers and Chua, 2001; Revellino and Mouritsen, 2009) to analyse how specific innovations become subject to certain 'trials'. Our study adds to this literature by revealing that unexpected human/accounting artefacts inter-relationship can be considered as a possible consequence of the solution of a 'trial of strength'.

This inter-relationship has been investigated with regard to the link intendant-budget. In the original French design for the municipal and provincial budgetary system of the Kingdom of Naples, items and amounts were stringently regulated by the CG and the *decurionati* and the intendants had no discretionary power in compiling them. The CG *de facto* retained the central role of 'translation' of the new rules into the budgets, which were the backbone of the 'control at a distance'. Budgets should have directed the actions of the municipalities and intendancies according to the Ministry of Interior's instructions and the law. As such, the primary actor in the network (CG) assigned to an accounting artefact (the budget) the delivery of the central interests. The intendant was just expected to be an intermediary, without discretionary power, in the chain of relations between the LG and CG. Intermediary means a 'placeholder' that merely does what anyone else in its position would do (Latour, 1992: 229).

However, a 'trial of strength' emerged in the form of conflicts between the CG and LG, and among local interests. The existence of opposing forces made the French design impossible to be enacted as it was conceived and it required a human negotiator, the intendant in this case, who could combine the plethora of conflicting interests at the local level within the accounting technology. The discretion that the intendants acquired led to a reversal of roles, with respect to the French plan, between accounting artefacts and human actors. The intendant controlled the municipal budget and had more autonomy for the provincial budget. By absorbing the 'translation' role that the French empire assigned to this accounting artefact, the intendant assumed the role of spokesperson in the name of the interests that he believed were most deserving.

The political and financial power they acquired, transformed intendants from intermediaries into mediators, whose 'input is never a good predictor of their output. Their specificity has to be taken into account every time. Mediators transform, translate, distort, and modify the meaning or the elements they are supposed to carry' (Latour, 1987: 39). In this role, they could favour the CG, the LG or their own interests by acting as a government commissioner, the local people's guardian or a self-referencing potentate. Pietro Colletta (1834), who was a prominent member of the CG at the time, served as Murat's councillor and had been an intendant for two years, highlighted their eclectic roles:

The nature of the intendancy was harmful. The intendant, government commissioner and guardian of the people, has been provided with great and certain powers, with undetermined and sometimes opposite

duties, cannot keep his reputation throughout his mandate period. [. . .] most intendants are pro-government and against the people, they are hard in police practices, inflexible in financial requirements, and prone and ready for anything the king can take advantage of or likes; Unlike these, others are bold defenders of the reasons of the people to the detriment of the province. (pp. 164–165)

The above quote suggests two lessons in the Latourian perspective. First, accounting artefacts can be at the same time the place where ‘trials of strength’ manifest themselves and where they find their resolution. The analysis has shown that the municipal budget preparation gave the occasion to the existing opposing forces (LG and CG) to turn out. Moreover, it was the platform where these opposing forces were put back together in new balances. The new balance the network achieves to overcome the trial can imply that accounting artefacts forfeit their translation power to human actors. Latour (2005) envisaged that ‘[. . .] the continuity of any course of action will rarely consist of human to human connections (for which the basic social skills would be enough anyway) or object-object connections, but will probably zigzag from one to the other’ (p. 75). Moreover, Latour (1993) pointed out that human actors can be replaced by objects and vice versa. The case we investigated gives evidence of this replacement in the accounting field and enhances our understanding of accounting artefacts to human connections while extending the range of unforeseeable interactions between human actors and objects in the diffusion of accounting innovations.

At the same time, the case helps to explain some historical facts concerning the accounting practice in use during the French decade of the Kingdom of Naples. Specifically, it provides an explanation of the forces in place which gave to the system of intendants an actual role that was different from Sánchez-Matamoros et al. (2016). In fact, they argue that accounting was a key factor in both the rise and fall of the Spanish system of intendants in the early eighteenth century, but we demonstrate how and why, a century later, accounting is only one of the key factors in the qualitative leap of the French system of intendants in the Kingdom of Naples. Thus, our study, while framing accounting as a social practice, extends the organizational and social implications of its artefacts through the system of intendants.

Conclusion

This study focused on the intendants’ role in the French ‘action at a distance’ network that integrated the Kingdom of Naples into Napoleon’s empire in the first decade of the nineteenth century. The French designed a budget-based path that translated the CG’s control to the LG and appointed intendants as intermediate officers to facilitate the downward and upward transmission of regulations and orders. However, unexpected local reactions led the CG to allow the intendants to control the design of the municipal budget and prevent the administrative machine from stalling. The intendants used the municipal budget as a canvas to manoeuvre local interests and restore consistency with the French financial needs. However, their increased power gave them the capacity to express their own financial interests in the provincial budget. Rather than being a simple transmission point in the chain of the French control from a distance, the intendant became the true translating actor in the administrative network and could alternatively choose to act as a government commissioner or as a people’s guardian. As such, rather than allowing the budget to speak in the name of the CG’s interest, he could become an autonomous spokesperson in the network.

This story of reversal of instrumentality between human actors and artefacts in ‘translation’ processes is a reminder that ‘the fate of the technology depends on others’ [human actors] behavior’ (Preston et al., 1992: 577) and that ‘budgets are fabricated not only in the offices of systems designers, but they are also created and modified in each text which talks about them and in each test or implementation which seeks to practice them’ (Preston et al., 1992: 578). This

result does not question the influence of accounting devices on individuals and society (Miller and O'Leary, 1993; Preston et al., 1992; Robson, 1991, 1992) but suggests that the mobility, combinability and stability traits, which Latour (1987) views as desirable in 'inscriptions' that enable 'action at a distance', are sufficient to enable these devices to play the primary role in 'translation'.

Conflicts between the CG and LG substituted human actors to budgets in relation to translating power despite the mobility, combinability and stability properties of these accounting artefacts. The budgets moved up the hierarchical network (LG–CG) as proposals and returned as authorized plans; the budgets of the lower level nodes were integrated using a common and standardized structure. However, this monolithic technology could not translate CG interests into LG actions. To prevent the administrative machine from jamming, human actors (intendants) intervened and transformed budgets into 'boundary objects' that 'are both adaptable to different viewpoints and robust enough to maintain identity across them' (Star and Griesemer, 1989: 387). By restoring the non-human actors' plasticity, the intendant could combine different social worlds while weaving his personal opinions in the interplay between the CG and LG.

Similar to Gomes et al. (2014), who applied Snook's (2000) notion of practical drift to accounting phenomenon for the first time, this study presents the consequences of a case of non-compliance with the imposed accounting rules. Likewise, this study highlights that 'the difficulty of acting at a distance tends to increase as the setting becomes more remote from the "here", thereby often necessitating enhanced or additional action to be taken' (Gomes et al., 2014: 7). However, this study also highlights the possibility that additional action, rather than a formal redesign of the network by its primary actor (CG), can be expressed through a self-adapting network that spontaneously changes the rules of the game.

Concerning the literature about accounting and the interplay between LG and CG (Gomes et al., 2014; Miley and Read, 2013; Sargiacomo and Gomes, 2011; Yamamoto and Noguchi, 2013), this study unveils an unexplored scenario and reveals a reversal of roles between accounting artefacts and human actors for solving conflicts. When human mediators attempted to keep conflicting parts together, the accounting technologies that failed in the task in the first instance can become, without changing their legal form, a white canvas on which human actors can weave their plot.

Future research in this genre may enhance an understanding of the power relationship between accounting and human actors in 'control at a distance' networks. Specifically, building on Latour's actor-network perspective, which recognizes the status of actors to technical artefacts, different dynamics can emerge between the two types of actors. Thus, in different scenarios, rather than human actors getting the better of the accounting artefacts, the latter could overwhelm the former by appropriating translation power.

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Notes

1. The 'grano' (pl. 'grani') was the currency in use in the Kingdom of Naples, while the 'tomolo' was a unit of capacity measurement for solids.
2. The mayor, in the municipal administrative system, was the officer who gave execution to the decurionato's orders.
3. In 1808, the French army general Joachim Murat-Jordy had become King of Naples replacing Joseph Bonaparte.

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