Criticisms of capitalism, budgeting and the double enrolment: Budgetary control rhetoric and social reform in France in the 1930s and 1950s

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Abstract

This article is a contribution to the study of the spread of management innovations, methods and rhetorics. It particularly concerns the influence of ideological and political factors, which have so far mostly escaped in-depth study. In particular, we seek to understand to what extent a critique of society developed by social reformers can be a source of inspiration for managers, leading them to change their practices and experiment with new devices. Relying on the framework of historical change in management practices developed by Boltanski and Chiapello [Boltanski, L., & Chiapello, E. (2005). The new spirit of capitalism. London: Verso (Translation of Le nouvel esprit du capitalisme, Paris: Gallimard, 1999)], we study the specific development of budgetary control in France, examined in the light of the general political and economic history of the 20th century. This framework simultaneously encompasses the dissemination of a new accounting practice, the transformation of capitalist institutions and modes of regulation in a given period and country, and the programmatic discourses [Miller, P., & Rose, N. (1990). Governing economic life. Economy and Society, 19(1), 1–31] associated with the historical move.

More exactly, what interests us is a double enrolment process. The business world promoters of budgetary control use the rhetorics of social reformers to present budgetary control as a solution to the economic and social problems of their time; conversely, social reformers promote budgetary control as a realistic, efficient tool that can change the world. Ultimately, a degree of alliance is possible around this management tool, although the extent to which the meanings each group attributes to its action are shared may remain unclear. Based on an analysis of the writings of budgetary control promoters of the 1930s and the 1950s, we show the close links between their discourse and the reforming ideas of their time, and how we can trace through this corpus the evolution of this kind of political rationalities [Miller, P., & Rose, N. (1990). Governing economic life. Economy and Society, 19(1), 1–31] associated with governing and managing corporations we call the spirit of capitalism [Boltanski, L., & Chiapello, E. (2005). The new spirit of capitalism. London: Verso (Translation of Le nouvel esprit du capitalisme, Paris: Gallimard, 1999)].

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is it that certain rhetorics spread at certain times? How can we explain the changes over time in man-
agement discourses? This article proposes a theoretical framework and tests it against some parts of the history of budgetary control.

The originality of our approach lies in the empha-
sis placed on the role of social reformers and the dynamics of capitalism. We argue that capitalism may in certain circumstances, incorporate the criti-
quêtes of the social reformers in order to regenerate. We use the term social reformers for actors in society who, upon encountering economic or social phe-
nomena they deem regrettable or maybe even highly dangerous, simultaneously produce a critique of society, a diagnosis of the risks it is running, and proposals for reforms, regardless of whether these reforms are considered realistic or utopian. The reformers who become influential and whose opin-
ions are listened to are rarely lone crusaders; generally they are part of a social movement, attend meetings of clubs or societies, organise conferences and courses to popularise their ideas, and have fol-

what are some of these ideas, which subsequently became very widespread, origi-
nated in the currents of criticisms of capitalism.. The case of budgetary control itself has never before been studied from this angle. Our article is based on an analysis of the discourses promoting budgetary control in France from the 1930s to the 1950s, based on two corpuses of texts. We concentrate on the ideas that surrounded declarations made about bud-
getary control, putting it into perspective in relation to economic and social problems at a national level, or considering it in relation to moral imperatives for the transformation of society. These discussions pro-
vide an insight into the ideological environment of the promoters of budgetary control.

From the late 1920s to the 1960s a group of accounting techniques developed in France, based on a complex of practices rooted in scientific manage-

ment. Budgetary control is one of its tools, and developed alongside standard costing. “Budgetary control” presupposes: (1) the existence of a “budget”, i.e. a set of forecast figures expressed in accounting
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