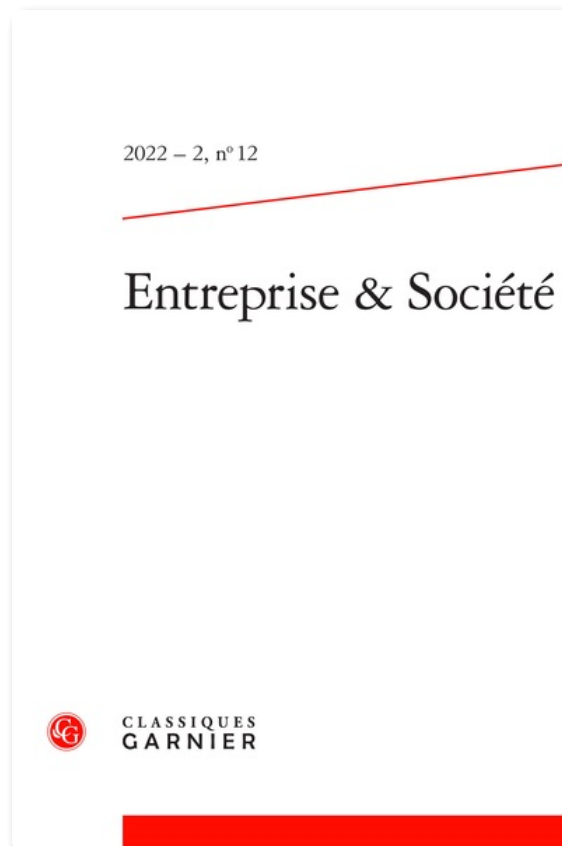




Accounting and Social Control

A Historical Perspective

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Abstract: This note shows the permanence of the role of accounting in the devices of social control from the 18th century to the present day. After defining this notion, we underline the importance of accounting in the social control systems described by Foucault (1975). Then, by analyzing the system of social credit deployed in China, we show the permanence of the role of accounting in the societies of control that Deleuze (1990) prefigured.

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