



From care of the self to care for the other: neglected aspects of Foucault's late work

Foucault's
late work

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Abstract

Purpose – This conceptual paper aims to elucidate and explore the implications for critical accounting and management of some of the ethical dimensions of Foucault's thought, hitherto comparatively neglected by critical scholars.

Design/methodology/approach – Foucault's late works are read as offering a view of the cultivation of ethical agency through the work of the self on the self, through care of the self, which at least implicitly gives priority to care for the other. This notion of moral agency is situated in the context of the broad spectrum of Foucault's influence on critical accounting and management thought, and its significance for professional responsibility in the workplace is explored.

Findings – It was found that the accounting and management scholarship that has drawn on Foucault's work on care of the self tends to marginalize its ethical dimension, in particular by neglecting the role of openness to, and responsibility for, the other, in the processes of ethical self-creation.

Originality/value – It is emphasised that in his later works Foucault puts responsiveness to difference and responsibility for the other at the centre of his ethical project of the self, and it is argued that this opening up of the moral dimension in his work has the potential to enrich the ways in which critical scholarship addresses issues such as professional agency and responsibility, identity politics, and governance in the workplace.

Keywords Professional ethics, Responsibilities

Paper type Conceptual paper

1. Introduction

The notion of the autonomous subject is consistently problematized in Foucault's work. Yet ultimately he aims to show us the "space of freedom we can still enjoy" (Foucault, 1982a, p. 11). It is in this "space of freedom" that the moral or ethical agency that we explore in this paper emerges. We argue that moral agency and associated issues of responsibility have been relatively neglected in the critical accounting and management research literature that has drawn on Foucault's work.

Foucault makes an important distinction between "morality" and "ethics"[1]. The term "morality" refers to those sets of "values and rules of action that are recommended to individuals through the intermediary of various prescriptive agencies" (Foucault, 1984a, p. 25, 1985). He distinguishes moral values and codes from the behaviour of people in relation to them. He forms the question of "ethics" as "the manner in which



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one ought to 'con-duct oneself'; that is, the manner in which one ought to form oneself as an ethical subject acting in reference to the prescriptive elements that make up the code" (Foucault, 1984a, p. 26, 1985). Ethics then is concerned with one's relationship with oneself, *rapport à soi*, with self-formation, action of the self on the self, in relation to the alternative ways in which one might act with respect to a code, from compliance to transgression; that is, different ways of acting morally.

Ethics and morality are then constructed as structurally interdependent: "There is no specific moral action that does not refer to a unified moral conduct; no moral conduct that does not call for the forming of oneself as an ethical subject; and no forming of the ethical subject without 'modes of subjectivization' and an 'ascetics' or 'practices of the self' that support them" (Foucault, 1984a, p. 28, 1985)[2]. On this view, morality and ethics "can never be entirely dissociated" (Foucault, 1984a, p. 28, 1985)[3].

Foucault makes the changing patterns of morality and ethics the main focus of his later work including his study of *The History of Sexuality*. He argues that with the transition from antiquity to Christianity, the balance between personal ethics and code morality was fundamentally altered. In antiquity, notwithstanding the importance of social norms, a personal ethics as a practice of freedom was dominant, while in Christianity, notwithstanding the importance of certain ascetic practices, moral rules became ascendant: "This elaboration of one's own life as a personal work of art, even if it obeyed collective canons, was at the centre, it seems to me, of moral experience, of the moral will, in Antiquity; whereas in Christianity, with the religion of the text, the idea of God's will and the principle of obedience, morality took much more the form of a code of rules" (Foucault, 1984c, p. 451, 1989). It is the decline of this rules based morality of obedience, and the threat of domination posed by "simultaneous individualization and totalization of modern power structures" (Foucault, 1983a p. 216) that fuels Foucault's interest in the ethics of antiquity and motivates his recommendation of a conception of ethics as a practice of freedom, an "aesthetics of existence", the "elaboration of one's life as a personal work of art" (Foucault, 1984c, p. 451, 1989).

Ethics as the "practices of freedom" (Foucault, 1984b, p. 283, 1997), the elaboration of the self, is enabled by a social framework that is not of the subject's own creation: "the subject constitutes itself in an active fashion through practices of the self. There are models found in his culture which are proposed, suggested, imposed upon him by his culture, his society and his social group" (Foucault, 1984b, p. 291, 1997). Society, the social group, and intersubjectivity are always prior to the subject, which emerges in the space that they provide. The practice of freedom can be conceived of in terms of the critical analysis and testing of limits and the possibility of transgression of the models "imposed" by culture or the social group: a critique of what we are that is "at one and the same time the historical analysis of the limits imposed on us and an experiment with the possibility of going beyond them" (Foucault, 1984d, p. 50). We should be careful not to dismiss this critical process as an "empty dream of freedom" (Foucault, 1984d, p. 46). It requires constant work and renewal: "we have to give up hope of ever acceding to a point of view that could give us access to any complete and definitive knowledge [connaissance] of what may constitute our historical limits. And, from this point of view, the theoretical and practical experience we have of our limits, and of the

possibility of moving beyond them, is always limited and determined; we are always in the position of beginning again" (Foucault, 1984d, p. 47).

An aesthetics of existence revolving around concern for the self can easily seem antithetical to ethics. The care of the self has become, in modern society, "somewhat suspect" (Foucault, 1984b, p. 284, 1997), and the prioritisation of responsibility for the self, for taking care of the self, can seem to be incompatible with an acceptance of responsibility for the other[4]. However, Foucault makes responsiveness to the other, the possibility of openness to the other, important to the art of ethical self creation. We need to maintain space in society within which the self and others can struggle in continual processes of self-creation and elaboration: The liberty of men is never assured by the institutions and laws that are intended to guarantee them. This is why almost all of these laws and institutions are quite capable of being turned around. Not because they are ambiguous, but simply because "liberty" is what must be exercised (Foucault, 1984b, p. 245, 1997).

Foucault defines humanism, at one point, as "everything in Western civilization that restricts *the desire for power*" (Foucault, 1972, p. 221, 1977a); all subjectifying discourses and practices that impede the subject's taking power and responsibility to and for itself. The assumption of responsibility for oneself, the transgressing of limits, pursued on theoretical, practical, and political levels is for Foucault central to the ethics of modernity: "To be modern is not to accept oneself as one is in the flux of the passing moments; it is to take oneself as an object of a complex and difficult elaboration . . . This modernity does not liberate man in his own being; it compels him to face the task of producing himself" (Foucault, 1984d, pp. 41-42). Foucault's aesthetics of existence challenges the subject, the polity generally, and groups such as professionals to take power and exercise responsibility for themselves.

Foucault's works have had considerable impact on the development of understanding of accounting and management practices. Nevertheless, scholarship that has engaged with Foucault's work on ethics has tended to marginalize the aesthetic aspect and has failed to recognize the role of intersubjectivity and openness to the other in the processes of ethical self-creation. This paper aims to elucidate some of the ethical dimensions of Foucault's thought, hitherto comparatively neglected by critical scholars, and to show how his work might help incite acceptance among professionals of their responsibility for making and re-making themselves and their professional practices.

The remainder of this paper is structured as follows. First, we identify aspects of Foucault's thought that are most significant to our analysis, focusing especially on his thinking about subjectivity and "the care of the self" (Foucault, 1984e, 1986). Second, we review and discuss the use made of Foucault's work, in particular his genealogical method, in accounting and management research. Third, we identify the aspects of Foucault's thinking that put intersubjectivity and care for the other at the centre of care for the self and argue that they are inadequately taken up by capitalism and given insufficient emphasis by critical scholars, including those concerned with changing subjectivities within the late capitalist work-place. Finally, we consider key challenges associated with the carrying forward of Foucault's artistic critique in the context of the fragmented cultural condition of late capitalism.

2. The self and work on the self

Foucault provides a historically located analysis of the human predicament that shares much of the outlook of the sociological tradition, exemplified by the work of Marx, Weber and Simmel, which recognises that the “progress” of reason has contributed towards ever tightening restrictions on the freedom of the subject in modern culture. Accounting and management, as they presently function, are paradigmatic of those practices of abstraction, calculation and control associated with science and economic progress; practices that in advanced capitalism have tended to entrap the modern subject and close the modern self against invention, the impossible, and the other (Derrida, 1987, 1989).

Foucault focuses on the mechanisms and discourses through which the modern subject is formed. He shows how processes of subjectivization work at a micro-level: “how it is that subjects are gradually progressively, really and materially constituted through a multiplicity of organisms, forces, energies, materials, desires, thoughts, etc” (Foucault, 1977b, p. 97, 1980a). He uncovers networks of power and knowledge within which subjects are constituted and are tied to their sameness. The form of power with which he is concerned operates through “infinitesimal mechanisms” (Foucault, 1977b, p.99, 1980a) in everyday life. This is the power of surveillance and discipline, flourishing with the development of modernity and industrialization.

Foucault is primarily interested in objectifying discourses of the human sciences that constitute their own object: the discourses of “madness” or “criminality”; discourses that produce “truths”. Foucault tries to show how those discourses operate and the effects they produce. These discourses obtain much of their power from their connections with the sciences, their supposed objectivity and from their linkage with institutions, practices, and the authority of experts: “In societies like ours . . . ‘Truth’ is centred on the form of scientific discourse and the institutions which produce it” (Foucault, 1977c, p. 131, 1980b). He shows how in modernity the truth of the individual becomes an effect of power and discourse.

Foucault’s (1983a) abiding concern is with the constitution of subjects. He uses the term “subject” in two senses, both of which diverge from the notion of an individual as an irreducible and autonomous source of action and meaning. First, he uses the term subject in the sense of being subject to someone else. In other words, the individual becomes subjected to regimes of truth and power. Second, he suggests the reflexive relations by which individuals come to know themselves and, through knowledge and power, become tied to a certain identity. The power involved here is one that marks the individual with his “own individuality, attaches him to his own identity, imposes a law of truth on him which he must recognize and which others have to recognize in him” (Foucault, 1983a, p. 212). In its imposition of identity, sameness tends to close the individual against the other, the unregulated, possibly even the illegitimate. Nevertheless this power is not “domination”; it needs to be understood as relational, entailing action on the actions of others, and as such, it requires that subjects have a certain degree of freedom: “This means that in power relations there is necessarily the possibility of resistance because if there is no possibility of resistance (of violent resistance, flight, deception, strategies capable of reversing the situation), there would be no power relations at all” (Foucault, 1984b, p. 292, 1997).

Foucault reminds us of that which lies beyond; that which escapes the language of and is other to, the dominant rationality and discourse of the time. His genealogical method challenges “truth”, revealing its contingency and directing attention to the subordinated discourses and suppressed voices; to the other. Its role is to reveal the chance occurrences, the mistakes and reversals of course, that lie behind things. Genealogy privileges the claims of “local, discontinuous, disqualified, illegitimate knowledge against the claims of a unitary body of theory which would filter, hierarchize and order them in the name of some true knowledge and some arbitrary idea of what constitutes a science and its objects” (Foucault, 1977b, p. 83, 1980a). Foucault finds some basis for resistance to the discourses and power of modernity, resistance to its drive for totalising sameness, resistance to its closure on the subject, in genealogy, in local critique and the insurrection of subjugated knowledges.

Foucault's work conveys a profound sense of the dangers associated with humanity's entanglement in webs of power, knowledge, abstraction and calculation. He provides critique of the human sciences that reveals how the categories of knowledge through which the subject is known become impediments to freedom and come to constrain and can potentially make a prisoner of the subject[5]. He recognises, however, that the disciplinary power which brings the individual conscience to centre stage in modernity, necessarily allows the subject space for resistance, space for refusal: “Maybe the target nowadays is not to discover what we are, but to refuse what we are” (Foucault, 1983a, p. 216). Genealogical and other methods are designed ultimately to incite this capacity for refusal. It is in the free action of the self on the self, this “practice of self-formation” (Foucault, 1984b, p.282, 1997), that Foucault finds humanity's ethical potential; where ethics is defined as “the conscious practice of freedom” (Foucault, 1984b, p. 284, 1997)[6].

3. Genealogies of accounting and management and the new spirit of capitalism

In this section we consider how Foucault's method of genealogical critique has been put to work in accounting and management contexts in relation to knowledge, power, and ethics. Foucault identifies three axes of subjectification and of genealogical critique (Foucault, 1983b, p. 262). First, there is an axis of “truth through which we constitute ourselves as subjects of knowledge”, see for example *The Order of Things* (Foucault, 1966, 1970). Second, there is an axis of power “through which we constitute ourselves as subjects acting on others”, see for example *Discipline and Punish* (Foucault, 1975, 1978). Third, there is an ethical axis “through which we constitute ourselves as moral agents”, see for example *The History of Sexuality*. Foucault's genealogical critiques reveal the contingent origins of things too often taken for granted and assumed to be necessities[7], and in so doing, unsettle confidence in the inevitability of the present. They make space for the incoming (*invenir*), the invention of the other while resisting the temptation to determine the future: “one does not make the other come, one lets it come by preparing for its coming” (Derrida, 1987, p. 60; 1989). Foucault does not conduct his genealogies with plans or templates in hand; he refuses to confine the otherness of the other: “My position is that it is not up to us to propose. As soon as one ‘proposes’ – one proposes a vocabulary, an ideology which can only have effects of

domination. What we have to present are instruments and tools that people might find useful. . . . this is how, in the end, possibilities open up" (Foucault, 1977d, p. 197).

The three axes of subjectification are in practice entangled. That entanglement is perhaps most readily recognized in processes of change. Foucault's work has guided a number of studies of the problematization of practices (e.g. Loft, 1986; Miller and O'Leary, 1987, 1994). These studies illustrate changes arising through the mobilization of networks of sometimes competing, ideas, discourses, actors, and interests: "Relays and linkages have to be formed between a multiplicity of disparate components and ambitions, and temporarily stabilized" (Miller, 1998, p. 608). Through such processes, practice acquires a new centre, albeit as an outcome of temporarily stabilized assemblages of knowledge, interests and actors. Typically the contours of the new centre come to be taken for granted, and are reified by the participants; in time they are made the object of re-critique and re-problematization which carry the practice onwards again into a new space. These studies reveal accounting and management practices as mobile assemblages of ideas, expertise, technologies, and interests, and help us locate them in terms of their changing social roles and evolving modes of governance of social and economic life. Critically, these studies show how accounting and management act as "technologies of government" (Rose and Miller, 1992, p. 183), and how power relations, within which practices and subjects are embedded, can be reformulated.

Notwithstanding the entanglement of axes, the emphases vary from study to study. We consider all three axes and argue that the ethical axis appears neglected in comparison with the studies informed by genealogies of power and knowledge.

Genealogies of knowledge

In a study taking its methodological inspiration from Foucault's genealogical approach, Loft shows how, through a complex "interplay between knowledge, techniques, institutions and occupational claims" (Loft, 1986, p. 137) costing as a "regime of truth" (Foucault, 1980c, p. 133) was given impetus during the First World War. The War effectively brought together and catalyzed the conditions for the development and spread of costing as a "technique for *knowing* the business organisation" (Foucault, 1980c, p.139). Loft's study especially appreciates the discursive and conceptual conditions which make possible the conception and constitution of the economic sphere as "governable". She demonstrates the "conditions under which it came to be possible to conceive of a specifically economic domain composed of various economic entities with their own laws that were amenable to rational knowledge and calculation, and hence to various forms of regulatory intervention" (Miller and Rose, 1990, p. 5).

Burchell *et al.* (1985, pp. 399-400) "outline a three branched genealogy . . . of the specific social space within which value-added appeared and developed" in the UK in the 1970s. They show it to be constituted by a complex interaction of institutions, economic and administrative pressures and processes, norms and techniques of measurement and classification, and by certain discourses and vocabularies of "efficiency" and "participation". Their genealogy follows three distinct but intertwined discursive lines: government objectives and policies; industrial relations and labour law; and the standardization of regulation. They are interested in how the emergence of

the discursive complex of value-added, the ideas and discourses and the techniques and practices, act on the “information economies” of individual reporting enterprises. Their focus is on the constitution of bodies of knowledge and not on the effects of that knowledge on individual subjects.

Such studies may, in terms of their emphasis, be classified as genealogies of knowledge. They remind us that it is in discourse that the objectives of governance, for example national efficiency, are articulated and elaborated, and it is in language that many of its objects, for example, costs and value-added are constituted, known, and opened to contestation and debate. Knowledge from a Foucauldian perspective is always intertwined with power and implicated in the shaping of subjectivity. While they do not address this directly, genealogies of knowledge-informed studies have considerable relevance for subjectivity and moral agency, because they provide genealogical explorations of the social space, the knowledge space, the space of action and relative freedom within which certain kinds of subjectivities can be developed and agency exercised.

Genealogies of power

The disciplinary power on which Foucault focuses our attention works through the actions of “free” subjects. It is always entwined with knowledge, with norms, values, and measurements that are imposed on the subject through disciplinary practices. Genealogical studies that focus on how subjects are made governable can perhaps best be described as genealogies of power, as distinct from genealogies of knowledge which deal primarily with the discourses through which the norms and values are themselves constructed.

Many Foucaultian genealogical studies in accounting and management have worked primarily on this axis; for example Hoskin and Macve (1986, 1988). We focus on a small number of studies for illustrative purposes. One of more influential genealogies of power is Miller and O’Leary’s (1987) study of the emergence and development of standard costing and budgeting techniques in the early decades of the twentieth century as part of a wide-ranging programme of governance, through scientific management and industrial psychology. They show how standard costing and budgeting was related to a broad set of practices, an “apparatus of power” (Miller and O’Leary, 1987, p. 235), focused on the “construction of governable persons”. That programme tied together national objectives and the governance of individuals through expert knowledge and practices, making the subject essentially an object to be known, to be isolated, measured, evaluated, and ultimately manipulated: a “passive entity to be managed externally” (Miller and Rose, 1990, p. 20).

An important achievement of these programmes and techniques was the association of responsibility with individuals. In time, however, the external focus on the individual came to be seen as lacking balance and therefore as a limitation. From the 1930s, science and expertise were turned to align the interests of employees, as psychological subjects, with those of capital. This turn towards human relations, individual and group psychology, responded both to the needs of the work-place and to the dominant political rationality which was emerging at that time; it served to bind the individual into a deeper psychological commitment to work and to bind “the worker into the social order as a democratic citizen with rights and responsibilities”

(Miller and Rose, 1990, p. 22). This involved a language of reciprocal rights and responsibilities, solidarity and security.

Like Miller and O'Leary (1987), Covaleski *et al.* (1998) have considered the role of disciplinary technologies, in particular the imposition of a system of management by objectives (MBO), in the production of governable, calculable and calculating subjects. Covaleski *et al.* found that audit partners in a large public accounting firm had been cast into a corporate mould. The authors paid particular attention to the role played in the objectification of professional subjectivities through "technologies of the self" (Foucault, 1982b) which required that "the inner truths of one's self be both discovered through self-examination and expressed outwardly through speech so as to affirm and transform oneself" (Covaleski *et al.*, 1998, p. 297). The authors studied the professional mentoring system in the public accounting firm as a technology of the self. Their concern was with the theorization of managerial techniques for the control of the subject. Their purpose in using Foucault's theorizing was "to demonstrate that both MBO and mentoring, as managerial programs differentially aimed at constituting the subjectivities of organizational members, involve relations of power that are linked with regimes of knowledge" (Covaleski *et al.*, 1998, p.302).

The authors also recognized that the exercise of power, as distinct from domination, requires that subjects retain a degree of freedom, and they identified the existence of a certain resistance to conformity, to organizational norms, organized around a discourse of professional autonomy. They observed that the subjects were not just dominated, obedient individuals. However, while they recognized the existence of moments of resistance, they did little to develop an analysis of the modes of agency involved in this resistance. Their focus was on how the management technologies constrained individual autonomy. They illustrated how management techniques can be used to "define personal identity" (Covaleski *et al.*, 1998, p. 293), and demonstrated how organizational criteria become inscribed on employees through discourses and practice. For them, "disciplinary technologies" and "technologies of the self" are methods for the exercise of control over subjects. While, they admitted that a theoretical distinction could be made between the different types of technologies[8] they did not attribute a great deal of significance to this idea: "While it is possible to drive an analytical wedge between them, in practical terms, they can and do remain closely interrelated" (Covaleski *et al.*, 1998, p.298). Pressure on the analytical wedge is exactly what is missing and needed. We come into being as ethical subjects only insofar as we have freedom: "Freedom is the ontological condition of ethics" (Foucault, 1984b, p. 284, 1997). We cannot move beyond relations of power, but we can struggle to achieve arrangements that "allow us to play these games of power with as little domination as possible" (Foucault, 1984c, p. 298, 1989).

Those studies (e.g. Carmona *et al.*, 2002; Miller and O'Leary, 1987, 1994; Roberts and Scapens, 1990) that examine role of space and the relationship between the spatial organization of production processes, the creation of visibilities through disciplinary practices and the production of governable work-place groups and subjectivities are also predominantly concerned with Foucault's power axis. These papers address the rationality of modern bureaucracy and forms of spatial control and surveillance in organizational realms. Using archival data, Carmona *et al.* (2002) explored the intertwining of accounting and spatial practices, the rendering of spaces visible and

employees accountable, in the discipline of employees in a tobacco factory in Seville. The authors found that spatial and temporal ordering devices can lead to enhancement of employee surveillance at work and the overall discipline in the factory. They allude to the potential for resistance when pointing to examples of efforts “to convert what is in principle a space amenable to calculation into one that is forbidden and denied to the accounting eye” (Carmona *et al.*, 2002, p. 244). Yet, the resisting practices of agents in response to spatial control are left unexplored. The authors admit that “one of the limitations of our analysis is that we paint a picture of insidious, austere and potent domination of shop-floor employees, without exploring their strategies for resistance” (Carmona *et al.*, 2002, p. 273). They call for further research to address more explicitly employees’ voice and practices of resistance at work. Foucauldian studies of spatial practices have been dominated by an analysis of the operation of disciplinary power, implicitly fixated by panoptical motifs. They tend to be neglectful of the resisting subject, and its efforts towards creation of some space, albeit narrow, for the elaboration of the self as work of art.

Some studies of the power axis have made more room for the consideration of agency. Cowton and Dopson’s (2002), in a case study of a management control in a British automotive parts distributor, argue that changes in management control resulted in both feelings of freedom and constraint by managers. They acknowledged the role of agency in the power axis. They pointed out that employees, while under pressure to conform to organizational norms, deployed their own self-monitoring processes, negotiated and absorbed as part of a general form of surveillance process. The authors concluded that space was personally negotiated as well as enacted: “Whether it was those who embraced the new system or those who failed to do so, at least some still had a degree of freedom, implying a limit to the power of Foucauldian motifs to illuminate the situation at Motorparts” (Cowton and Dopson, 2002, p. 206). This case could have been more fully interpreted from a Foucauldian perspective if the analysis of the exercise and practices of disciplinary power were complemented by reflection on the ethical axis, focusing on practices of self-construction, including the role of struggle against dominating structure and resistance to normalization.

There has been growing appreciation of the role of agency and resistance to disciplinary power. Vaivio (2006), for example, elaborated on the notion of a calculable space that acknowledges the role of agency in the process of organizational control. Drawing on interviews and documentary sources at ABB Industry in Finland, the author analyzed organizational mechanisms of calculability that allowed a more subtle appreciation of self-disciplinary tendencies of employees in the more fluid spaces of the contemporary workplace. Townley (1995, 1998) theorised human resource management as a technology of the self, embodied by a series of discursive practices through which individuals come to be tied to their identity, to what they acknowledge as “truths”. Such studies take externally imposed disciplinary power to be the main focus of interest and they assimilate resistance to that theme. The ethical dimension, and especially the potential for freedom and creativity of subjects, tends to be marginalized.

Nevertheless, these studies and others like them (e.g. Kosmala, 2003) demonstrate an appreciation of conflicts, complementarity and interrelationship that affect the

operation of disciplinary technologies, working as they are within fields of power and resistance. They point us towards the ethical axis of Foucault's genealogical studies.

Genealogies of ethics

From the 1980s, the language of social rights and responsibilities began to be displaced by the rationality and language of freedom, choice and personal fulfilment. At the level of the work-place, the new rationalities and language facilitated a construal of the employee as an "economic citizen" striving to use their freedom and creativity to shape their destinies and maximize their personal fulfilment. The employee was constructed as "an individual actively seeking to shape and manage his or her own life in order to maximize their returns in terms of success and achievement" (Miller and Rose, 1990, p. 26). The new challenge was to reconfigure work in order align personal desires with the objectives of the firm, and to engage creativity of individuals, drives for personal fulfilment and capacities for self-regulation. The creation of "economic citizens", individuals fit for self-governance in the work-place, is essentially an ethical programme. Expertise remains vital to the programme, because "expertise plays the role of relay, teaching managers the arts of self-realization that will fulfil them as individuals as well as employees" (Miller and Rose, 1990, p. 27). Experts can provide the models and techniques for self management; for the ethical work of the self on the self. There is power involved here, but to a significant degree it is power operating through technologies, practices and discourses supporting the work of ethical self-fashioning and self-governance[9].

Miller and O'Leary's (1994) study of changing governance at the Caterpillar plant in Decatur, Illinois, provides one of the more controversial genealogies of ethics. The focus of the study was the adoption of an advanced manufacturing environment entailing radical spatial redesign of the shop-floor as part of the corporation's Plant With A Future (PWAFF) programme. The study explored how the programme for change emerged, how the local problematization of manufacturing was tied to broader discourses problematizing American industry in general and how the programme for change was made practical. The study dealt with how the reconfiguration of manufacturing facilities was "reciprocally related to attempts to transform individuals' relations to society's productive apparatus" (Miller and O'Leary, 1994, p. 17) in ways that allowed substance to be given to notions of "economic citizenship". It tackled the multi-dimensionality of the re-organization programme; the interactions of political ideas and discourses, techniques, practices, expertise and language as a structuring device all brought to bear on both manufacturing processes and identity formation.

Their approach drew considerable criticism, especially from Marxist critics (Arnold, 1998; Froud *et al.*, 1998, Armstrong, 2006) who read the events at Decatur in terms of the "contradictions of capitalism" (Arnold, 1998, p. 665). For such critics, the language of "empowerment", "participation", "enrichment" and "economic citizenship" are simply ideological obfuscation, and the programmes of work reorganization described by Miller and O'Leary (1994) revealed capital's struggle to secure its control of the labour process. In this view, the language of autonomy, creativity, and self-actualization in the work-place is illusory and the reality is one of intensification of psychological manipulation and control.

In contrast, Miller, Rose and O'Leary, and others see some space for freedom in the modern workplace[10]. They see practices such as management accounting, as powerful governance devices, which, by respecting the freedom of the subjects, make them responsible in a way that dominated individuals cannot be. They appreciate that this creation of self-regulating, responsible subjects occurs "within asymmetrical networks of influence and control" (Miller, 2001, p. 381) that are themselves the product of historical struggle. They appreciate that the development of capitalism and the imperatives of competition are important factors underlying the programme of change that they study. But they do not accept the kind of economic determinism associated with the reductionist readings of Marx.

Miller and O'Leary argue that the programme and problematization of subjectivity which they studied in the Decatur case were not driven by economic considerations alone. They reflect and incorporate "wider concerns about productivity and democracy and that these are related in turn to prevailing conceptions of the nature, rights, and obligations of persons" (Miller and Rose, 1995, p. 429). From the perspective of the Foucauldian view taken by Miller, O'Leary and Rose, such concerns are always products of some regime of power and knowledge. They tend to adopt a neutral and descriptive stance towards the changes they study[11]. In our view there is some justice in the accusation made by Marxist critics that this line of work has descended into passivity. It is consistent with Foucault's claim to bracket normative evaluation in his genealogical method (e.g. Fraser, 1981)[12], but has lost hold of the critical engagement that is prominent in Foucault's own work[13], and in his value laden talk of dangers, domination, regimes of power, subjection, and resistance.

In the accounting and management contexts, technologies of the self, *pratiques de soi*, are often taken to be little more than extensions of disciplinary power and technology. The work of Miller, Rose and O'Leary is somewhat exceptional in its recognition of the moral significance of the practices of the self involved in the cases that they study. These authors are, however, uncritical of the models offered by capitalism to give structure to the self creative activity. They attend to the positive dimension of the (self)-construction of governable subjects, economic citizens fit for participation in modern democracy and capitalism. They are uncritical of the degree of freedom allowed to subjects to work on themselves and the treatment of the other, incited by a system that locates the other as an exploitable object. Nevertheless, and setting these criticisms aside, they do treat the subject of their study, the construction of governable subjects, as having some ethical significance.

From the perspective of the ethical axis, some authors have begun to take a more balanced view of disciplinary practices; as a necessary complement to the realisation of desire and fulfilment in the work-place. Starkey and McKinlay (1998, p. 239) take such a view and suggest that this leads us to the beginning of a deconstruction of the category of discipline as we attend to its dependence on what they see as its "opposite", that is, desire. They suggest that care for the self in the late Foucault can be associated with a growing concern with pleasure, joy and hence fulfilment, in work.

Kosmala and Herrbach's (2006) study of self-identification in Big Four firms draws on the technologies of the self to illuminate aspects of the arbitrariness of institutional discipline and the space left for autonomous activity. They reveal something of the complexity and ambivalence of the relationships between practitioners and their job, in

which process of self-formation occur. The authors associate the notion of self-realisation and the care of the self with a playful mode of *jouissance* mediating boundaries between social and personal.

Such studies reveal something of the complexity of the situations in which care of the self goes on. On the one-hand they show how disciplinary practices, including practices of self-discipline, facilitate the internalisation of organisational values, goals and practices. On the other hand, they show how values operating via a dominant discourse, for example with regard to professionalism, provide foundation and structure for emancipatory work of the self on the self. They reveal subjects who are never entirely autonomous and never entirely dominated, but enmeshed in power relations and disciplinary norms within organizations which are always less than totalizing.

Foucault's work, and in particular his genealogical studies along the ethical axis and his development of an aesthetics of existence, can be seen as a contribution to the artistic critique of capitalism. The artistic critique uses the idea of the creative artist to resist the "impulse of capitalism and bourgeois society to regiment and dominate human beings" (Boltanski and Chiapello, 1999, p. 38; 2005). Foucault's work and the "artistic critique" call for new justifications of capitalism, for example, of the freedom and resources allowed to subjects within capitalist organizations to work on themselves as ethical projects. Capitalism is, however, able to assimilate and make use of critique. We read the genealogies discussed above as histories of capitalist absorption and appropriation of artistic critique encompassing Foucault's own ethical work.

The programmatic change, outlined by Miller, Rose, O'Leary and others, displaced the post-Second World War political rationalities regarding the subject, worker and citizen in terms of a language of reciprocal rights and responsibilities, solidarity and security. It brought new rationalities and practices, a new spirit of capitalism and opportunities for new tests of justification. The artistic critique of capitalism was surely one of motors of the change. We see the programme of work-place change previously discussed, with its appeals to autonomy, creativity, and responsible economic citizenship, as a response to the radical artistic critique.

Miller and Rose (1995) emphasize that programmes of governmentality tend eventually "fail". Old problems re-emerge and new problems take shape so that there is always a need for the reconfiguration of governance. It is now clear that the programmes of governance which placed the "enterprising subject" (Miller and Rose, 1995, p. 430), and the "economic citizen" (Miller and O'Leary, 1994) at their core, stand in need of radical reform and reconfiguration. Problems with these approaches have emerged in a string of business scandals, and most recently in a banking crisis, fuelled by an ego and bonus driven culture of excessive risk taking. Liberal models of governance have become subjected to increasingly intense reformist critiques, as have the associated discourses and language of enterprise and self-fulfilment. "Problematization" has centred on issues of integrity, professional morality and corporate responsibility.

It seems to us that the studies we have discussed show that care of the self as appropriated by capitalism often becomes an adjunct to external discipline. First, we argue that the moral dimension has been marginalized, and that work of the self on the

self proceeds in relation to a code. Second, the vital ethical element of the relationship of the self to the other, the different and the new is substantially set aside in capitalism. Furthermore, it seems that the research that explores these practices, as illustrated above, takes the practices on their own capitalist terms and does little to incite a critical recognition of the missing dimensions.

4. Foucault's ethics versus the capitalist appropriation of the "artistic critique"

The transformative role of the other in Foucault's work is not always obvious to researchers and critics employing his ideas and methods. In particular, many have not seen the role of the other in Foucauldian ethics, and they have not recognized that care of the self needs to be grounded in renunciation of the self, the "refus(al) of what we are" (Foucault, 1983a, p. 216) and in creative relationships with the other. The role of the other has been neglected in both the capitalist appropriation of ideas such as those contained in Foucault's work concerning the aesthetics of existence and also in critical analysis, including genealogical work, in accounting and management studies, as discussed in the section above[14].

We argue that the moral dimension of Foucault's thinking can help clarify how programmes of governance might be transformed so that features such as autonomy and self-fulfilment, while retained, are tempered, modified and given a more open-oriented complexion. Such a transformation would seek to retain the self-regulatory capacities of individuals, but foster openness to the other at individual and institutional levels. It would require deployment of practices designed to cultivate an other-regarding attitude and ontology of the subject, with priority for professional responsibility.

Foucault provides a four part schema for the analysis of the practices of the self, "self-formation as an 'ethical subject'" (Foucault, 1984a, p. 28, 1985). First, there is the determination of the ethical substance, which concerns the specification of the objects that the subject makes morally significant. The ethical substance, *substance éthique*, the aspect of the self that an individual makes the material of morality, the focus of moral concern and work that might include actions, desires, or emotions. Second, there is the mode of subjectivation, *mode d'assujettissement* that refers to "the way in which the individual establishes his relation to the rule" (Foucault, 1984a, p. 27, 1985), that is, the ways in which individuals come to recognize moral obligations. An individual might, for example, accept a rule as part of an unconsciously accepted tradition or based on "criteria of brilliance, beauty, nobility, or perfection" (Foucault, 1984a, p. 27, 1985). Third, there is the *telos* of the ethical subject, which refers to the purpose and in particular the "mode of being" that the subject is aiming for in their ethical practice. The *telos* of ethical action might, for example, be taken to be purification, the achievement of self-mastery or the attainment of a detachment or renunciation of the self. Fourth, the *pratique de soi* or *l'ascétisme* refers to the practices and technologies of the self, the various forms of elaboration of ethical work that a subject might apply not just to modify their conduct in relation to a rule, but to modify themselves as the ethical subjects of their actions. Such techniques might include the memorization of rules, the regular self examination of actions, thoughts and desires as well as regular checks on the quality of performance in relation to a rule.

Many of the studies we have discussed report on actions by the self on the self, but seem to fall short of the practice of ethical self-formation. It is, for example, difficult to locate them in terms of Foucault's four part schema of ethical work. The practices seem to be lacking in terms of the first element of the schema, "ethical substance"; lacking, that is, any real object or focus of moral concern. Rather than taking on a clear focus towards professional conduct in relation to moral and professional codes of conduct, the work tends to focus on images of the self, career advancement, gratifications and pleasure.

It is also difficult to locate the work on the self in terms of a "mode of subjectivation": "the way in which the individual establishes his relation to the rule" (Foucault, 1984a, p. 27, 1985). We appreciate that in Foucault's view the balance in morality between code and ethics is historically variable and that he was inclined to recognize and welcome a historical decline in code based morality. Yet, irrespective of the rules versus ethics balance, both elements are vital to ethical self-formation, and in the case of most of the practices of the self described in the papers referred to in this section that relation appears marginal. The interdependencies between the ethical and the moral which Foucault identifies, we argue, have been largely neglected. Ethics relates to how one constructs oneself and behaves in relation to a moral code. Ethics as the care of the self is supported by the codes around which it is structured. Morality, on the other hand, is given life by the ethical agent: "for an action to be 'moral,' it must not be reducible to an act or a series of acts conforming to a rule, a law, or a value" (Foucault, 1984a, p. 28, 1985). Yet, in many modern capitalist oriented entities, including the professions and their practices, ethics and morality are represented as quite separated. Rules and codes are distinct from ethical commitment, and processes of self-formation are detached from a moral *raison d'être* or framework. The ethical as self-creation has drifted to such an extent that self-fulfilment has become understood in terms of ego-gratification.

Foucault rejects the modern humanist epistemological centering of man, associated with Cartesian *ego cogito*. In *The Order of Things* (Foucault, 1966, 1970), he argues that "man is an invention of recent date, and one perhaps nearing its end" (Foucault, 1966, p. 387; 1970). He shares Kant's fascination with limits that can at the same time act as conditions of possibility and as constraints. But while Kant's focus is on establishing limits, that is, on "knowing what limits knowledge must renounce exceeding" (Foucault, 1984d, p. 45), for Foucault there are no absolute limits and no possibility of entirely transcending our limits. His objective "is to transform the critique conducted in the form of necessary limitation into a practical critique that takes the form of a possible transgression" (Foucault, 1984d, p. 45). Criticism then as an analysis of limits becomes an "historical investigation into the events that have led us to constitute ourselves and to recognize ourselves as subjects of what we are doing, thinking, saying" (Foucault, 1984d, p. 46), genealogical in the sense that it will seek to "separate out, from the contingency that has made us what we are, the possibility of no longer being, doing, or thinking what we are, do, or think" (Foucault, 1984d, p. 46).

Foucault is not alone in looking for alternatives to the philosophy of consciousness. From Hegel to Habermas, philosophers have looked for an alternative in intersubjectivity. The philosophy of consciousness tends to be rooted in the assumption that the subject epistemologically precedes the world which appears on the

subject's terms rather than as it really is in itself – that is as other. Intersubjectivity does provide an alternative basis for thinking about the subject: a basis in which the subject is no longer made the cornerstone of philosophy and knowledge. With the move away from the philosophy of consciousness to intersubjectivity, the focus shifts to webs of relations, power/knowledge and communications within which subjects emerge and act on themselves and others. There is a privileging of the intersubjective in Foucault's work, but Biesta (1999, p. 205) urges us to resist the temptation to build this into a new theory of the subject. In our view, Foucault's challenge to the autonomous/transcendental subject clearly gives priority to intersubjectivity, but it is equally clear that we should resist posing intersubjectivity as a newly uncovered "deep truth" (Foucault, 1983c, p.15) of the subject and its limits. Foucault's rejection of the "empirico-transcendental" (Foucault, 1983a, p.318) subject involves a refusal of any such theorizing about the subject:

What I rejected was the idea of starting out with a theory of the subject – as is done, for example, in phenomenology or existentialism – and, on the basis of this theory, asking how a given form of knowledge [connaissance] was possible. What I wanted to try to show was how the subject constituted itself, in one specific form or another, as a mad or a healthy subject, as a delinquent or nondelinquent subject, through certain practices that were also games of truth, practices of power, and so on. I had to reject a priori theories of the subject in order to analyze the relationships that may exist between the constitution of the subject or different forms of the subject and games of truth, practices of power, and so on (Foucault, 1984b, p. 290, 1997).

Foucault maintains that there is no essential subject to theorize. The Foucaultian subject is rather "transitory and contingent" (Simon, 1995, p. 47), an effect of practices and relations of power/knowledge: "It's my hypothesis that the individual is not a pre-given entity which is seized on by the exercise of power. The challenge is to respond to the singularity of the subject. The individual, with his identity and characteristics, is the product of a relation of power exercised over bodies, multiplicities, movements, desires, forces" (Foucault, 1976, pp. 73-74, 1980d). The subject emerges in action within the space of intersubjectivity; as an effect of power, in action on the actions of others capable of acting on the emerging subject and other others.

The decentered and intersubjective Foucaultian subject comes into being through struggle within social space that allows a certain degree of freedom for the practice of liberty: "Rather than speaking of an essential freedom, it would be better to speak of an 'agonism' – of a relationship which is at the same time reciprocal incitation and struggle; less of a face-to-face confrontation which paralyzes both sides than a permanent provocation" (Foucault, 1983a, p. 223)[15]. The struggle for self-creation and re-creation, the practice of an aesthetics of existence, requires the existence and maintenance of an agonistic political space: "the analysis, elaboration, and bringing into question of power relations and the 'agonism' between power relations and the intransitivity of freedom is a permanent political task inherent in all social existence" (Foucault, 1983a, p. 223). For Foucault, the practice of freedom requires that work on the self to go hand in hand with work to sustain social and political space. Foucault in his oppositional genealogical critiques typically identifies with those who suffer; the mad, the prisoner, and with the subjugated knowledges of the other. His critical

deconstructions of the modern understanding of human subjectivity open the way for other understandings for the other.

Foucault offers a view of the cultivation of ethical agency through care of the self that at least implicitly gives priority to intersubjectivity and care for the other. The sensitivity to difference and responsibility to the other, that can be found at the centre of the ethical project of the self, opens up what, following the usage of for example Kierkegaard (1843)[16] and Derrida (1992, 1995)[17], has been also referred to as the “religious” dimension of Foucault’s thought (Bernauer, 1990; Caputo, 1993; Carrette, 2000; Bernauer and Carrette, 2004). Foucault’s conception of care of the self, provided it is understood in terms that centre intersubjectivity and responsiveness to the other, can in our view be adopted as a useful theoretical lens for the development of ethically responsible professional subjects.

Foucault’s late works effectively explore how the individual might move towards the achievement of an ethical subjectivity that is open to change and sensitive to the demands of the other. He is concerned with exploring what “enables one to get free of oneself” (Foucault, 1984a, p. 8, 1985). What he emphasizes is the singularity of the individual subject and the threats to that singularity imposed by modern regimes of power. The rejection of the notion of an alienated human essence in need of liberation does not lead to an abandonment of resistance to the regimes that threaten to leave us “trapped in our own history” (Foucault, 1983a, p. 210). It does lead to the conclusion that resistance to the present needs to be made in the name of the singular subject’s potential for creativity: “From the idea that the self is not given to us, I think that there is only one practical consequence: we have to create ourselves as a work of art” (Foucault, 1983b, p. 262).

Foucault’s resisting subject is always struggling to keep possibilities open, especially the possibility of the impossible; the presently inconceivable. These struggles ultimately revolve “around the question: who are we?” (Foucault, 1983a, p. 212). They entail, for example, a refusal of those “abstractions, of economic and ideological state violence, which ignore who we are individually, and also a refusal of scientific or administrative inquisition that determines who one is” (Foucault, 1983a, p. 212). This struggle against the positive determination or closure of identity requires constant self-creative work. It requires openness and responsiveness to the other, the new, to difference; otherwise there can be no escaping the closure of the self. Foucault’s finds inspiration for this work in the ways in which models of *tekhne tou biou*, the art of life, how to live, evolve in the Greek, Roman and the Christian traditions. In all three traditions the idea of self mastery becomes central. In Christianity, for example, and most obviously in Christian ascetic practices[18], there is a paradoxical combining of care of the self and self-renunciation[19] which, as Bernauer (1987, p. 69) points out, is also present in Foucault’s desire to “get free of oneself” (Foucault, 1984a, p. 8, 1985). Foucault insists that “taking care of oneself requires knowing oneself” (Foucault, 1984b, p. 285, 1997). He is aware of the danger of becoming trapped in one’s history, imprisoned in the present of the self.

Foucault’s advocacy of a care of the self, his invocation of an aesthetics of existence that encourages one to see “one’s own life as a personal work of art” (Foucault, 1984c, p. 451, 1989) might easily become separated from the care for others, and thus, become a means for exercising power over, and ultimately dominate, others. Foucault’s response

is clear; the risk of sinking into domination over others arises “only when one has not taken care of the self and has become the slave of one’s own desires” (Foucault, 1984b, p. 288, 1997). Foucault’s work shows how the self is constituted by and is dependent on relations of power and knowledge. His work continually reinforces the notion of the self as historically, politically, relationally, and ethically situated and responsible. In addition, Foucault is identified in his writings with the weak and suppressed: “This identification motivated the movement of his thought toward an ever expanding embrace of otherness” (Bernauer, 1987, p. 71)[20].

The ethical reinvention of the self cannot be internally driven; the resources for reinvention are not ultimately located within the subject. This reinvention of the self is not in the final analysis a matter of working on the self or even of taking “care of the self” (Foucault, 1984e, 1986). Creative work can never be entirely mechanical; it takes the artist into regions where control is less than complete. It entails openness to the new, openness to the other, and it entails love beyond self-love[21]. It involves risking the self, in acceptance of change. Foucault’s aesthetics of existence seeks to bring the creativity of the artistic domain into the ethical, moral, and critical domains.

5. Conclusions

We have argued that Foucault’s ethics gives priority to the other. We have stressed that throughout his work, from *The Order of Things* (Foucault, 1966, 1970) to his late interviews, Foucault was hostile to the idea of an essential, universal subject[22]. For Foucault the subject is created through practices of subjection and practices of the self. Those practices start from the resources, codes, styles and conventions found in the society, the group, the work-place. The subject originates in intersubjectivity, a social world that comes before it[23]. The intersubjective space that precedes the subject has priority. We have argued that care of the self is interrelated with care of the other. Care of the other will often involve ways of opening up the subject, and through the subject opening up the organization to the other.

We have explored the question of the balance in morality between rules and codes and ethics as the shaping of oneself as an ethical subject in relation to a code. If we allow rules and codes to become dominating and mechanical, so that agency and the individual response to the other is excluded, we lose touch with the ethical and with morality altogether. Without rules there is a chaos of competing claims from the other, and from other others. One of the great dangers of modernity has been its tendency to rely heavily on codes and procedures and thereby exclude the ethical. Foucault promotion of the ethical, and even, his suggestion that it would be interesting to think of constructing moralities that have no reliance on rules and codes, derive from indignation at the damage done by the proceduralism of modernity.

In bureaucracy most activity becomes a matter of rule-following, compliance with standardized procedures, and the following of instruction; acting within one’s defined powers. “Everybody’s action must be totally impersonal; indeed, it should not be oriented to persons at all, but to the rules, which specify the procedure” (Bauman, 1994, p. 6). Some research in accounting and management suggests that in practice, ethics cannot be conceptualised in terms of rule-based codes (Clegg *et al.*, 2007; Kjonstad and Willmott, 1995). In such conceptualisations, personal beliefs, feelings and judgements

of any sort are rigorously excluded from the bureaucratic process and any scope for self-construction of an ethical subjectivity in relation to the rules and codes.

In this paper, we have referred to the ethical subjectivities in the abstract and, in particular, in abstraction from the activities, effects, and morality of the organizations. We are concerned with organizational effects and their morality. It is our view that these need to be approached via the morality of an individual subject. Gordon *et al.* (2009) take a practice view of rules, emphasizing their situational dependence and arguing that it is how rules are used, rather than their existence that shapes ethical conduct in organizations. The practice of interpreting rules and the shaping of oneself as a practitioner are quintessentially ethical matters of individual responsibility. They are also the fundamental material of organizational morality. Only individuals can have an ethical relation with the other, capable of cultivating the ethical subjectivities that underpin morality. Individuals potentially bring ethics and morality, as distinct from mere rule following, into organizations (see Roberts, 2003).

Just as capitalism began to allow some, arguably illusory, freedoms to individuals within the workplace to exercise some autonomy and encourage employees to engage in work on the self, through self-reflection in relation to ideals and other self-disciplinary practices, the cultural climate of late consumerist capitalism has spiraled, into fragmentation[24], *pastiche*[25], discontinuity, instability and even a kind of schizophrenia (Bauman, 1993, 1995; Harvey, 1989; Jameson, 1984; Lyotard, 1979, 1985), the consequences of which need to be addressed in future research on agency in organizations, professional responsibility and autonomy. What is immediately clear, however, is that while late capitalism may provide a rich ground for self-constructing play with identity and subjectivity, that ground is liable to be constantly shifting, fracturing and altogether difficult terrain in which to construct responsible, coherent moral subjectivities. Likewise, the artistic product, of care of the self, work on the self as a work of art, in such conditions is always liable to lack coherence and the power associated with consistency and commitment. This lack needs to be acknowledged in further research concerning formation of the self and the constitution of professional responsibility.

Notes

1. "I think, in general, we have to distinguish, where the history of morals is concerned, acts and moral code. The acts [conduites] are the real behaviour of people in relation to the moral code [prescriptions] imposed on them. I think we have to distinguish between the code that determines which acts are permitted or forbidden and the code that determines the positive or negative value of different possible behaviours . . . And there is another side of the moral prescriptions, which most of the time is not isolated as such but is, I think, very important: the kind of relationship you ought to have with yourself, rapport à soi, which I call ethics, and which determines how the individual is supposed to constitute himself as a moral subject of his own actions" (Foucault, 1983b, p. 263).
2. We will hold to this position which we would argue is grounded in Foucault's most measured work. We recognize that some remarks made in late interviews may be read as suggesting that Foucault envisaged an ethics wholly detached from morality as code, and grounded entirely in aesthetics, the pursuit of beauty: "The idea . . . that ethics can be a very strong structure of existence, without any relation with the juridical per se, with an authoritative system, with a disciplinary structure. . . is very interesting" (Foucault, 1983b, p. 260). We regard such remarks

as speculative reactions against code based moralities. We do not make use of this line of thinking in this paper, and would insist that the more balanced Foucauldian view that we employ is, in any case, more helpful for thinking about the domains of professional and managerial responsibility with which we are concerned.

3. We should expect to find: "that in certain moralities the main emphasis is placed on the code, on its systematicity, its richness, its capacity to adjust to every possible case and to embrace every area of behavior. . . . On the other hand, it is easy to conceive of moralities in which the strong and dynamic element is to be sought in forms of subjectivation and practices of the self. In this case, the system of codes and rules of behavior may be rather rudimentary. Their exact observance may be relatively unimportant, at least compared with what is required of the individual in the relationship he has with himself, in his different actions, thoughts, and feelings as he endeavours to form himself as an ethical subject" (Foucault, 1984a, pp. 29-30, 1985).
4. "Starting at a certain point, being concerned with oneself was readily denounced as a form of self-love, a form of selfishness or self-interest in contradiction with the interest to be shown in others or the self-sacrifice required" (Foucault, 1984c, p. 284, 1989).
5. In his early writing Foucault is inclined to place emphasis on power and domination, even going so far as to claim that, human history "proceeds from domination to domination" (Foucault, 1971, p. 85, 1984f). In his later writings he is at pains to emphasize the space of freedom that power allows the subject: "All my analyses . . . show the arbitrariness of institutions and show which spaces of freedom we can still enjoy and how many changes can still be made" (Foucault, 1982a, p. 11). He is careful in his later writings to correct what, in retrospect, he sees an early overemphasis on domination: "Perhaps I've insisted too much on the technology of domination and power. I am more interested in the interaction between oneself and others and in the technologies of individual domination, the history of how an individual acts upon himself, in the technology of self" (Foucault, 1982b, p. 19).
6. The "practices of freedom" (Foucault, 1984c, p.283, 1989), through which Foucault sees the subject as being enabled to engage in a creative process of self formation, are, he insists, not themselves created by the subject: "I would now say that if I am now interested in how the subject constitutes itself in an active fashion through practices of the self, these practices are nevertheless not something invented by the individual himself. They are models that he finds in his culture and that are proposed, suggested, imposed upon him by his culture, his society and his social group" (Foucault, 1984c, p. 291, 1989). Society, the group, and intersubjectivity are all prior to the subject.
7. "What is found at the historical beginning of things is not the inviolable identity of their origin; it is the dissension of other things. It is disparity" (Foucault, 1971, p. 79, 1984f).
8. Covalleski *et al.*, (1998, p. 297) recognize that in the case of disciplinary technology control operates, and identity is defined, "from the outside in", while in the case of technologies of the self, control operates "from the inside out" (Covalleski *et al.*, 1998, p. 298).
9. "Governing people, in the broad meaning of the word . . . is not a way to force people to do what the governor wants; it is always a versatile equilibrium, with complementarity and conflicts between techniques which impose coercion and processes through which the self is constructed or modified by himself" (Foucault, 1980c, p. 154).
10. "As a technology of power, management accounting is thus a mode of action that does not act directly and immediately on others. Instead, it acts upon the actions of others, and presupposes the freedom to act in one way or another" (Miller, 2001, p. 380).
11. The adoption of a descriptive approach to genealogical method, the suspension of questions of normative justification, is somewhat understandable given that Foucault's himself claims

to bracket, or suspend, questions of justification when conducting genealogical studies of regimes of power/knowledge (Fraser, 1981, p. 275), e.g. "The case of the penal system convinced me that the question of power needed to be formulated not so much in terms of justice as in those of technology, of tactics and strategy, and it was this substitution for a judicial and negative grid of a technical and strategic one that I tried to effect in *Discipline and Punish* and then to exploit in *The History of Sexuality*" (Foucault, 1977e, p. 184, 1980e).

12. The inconsistency, we argue, begins to be resolved if a distinction is made between methodological tools and their critical application in particular cases. "My position is that it is not up to us to propose. As soon as one 'proposes' – one proposes a vocabulary, an ideology, which can only have effects of domination. What we have to present are instruments and tools that people might find useful...this is how, in the end possibilities open up" (Foucault 1977c, p. 197, 1980b).
13. For Foucault "everything is dangerous" and the "ethico-political choice we have to make every day is to determine which is the main danger" (Foucault, 1983b, p. 256). He identifies the various processes of "normalization" humanity confronts in modernity as the great danger we face and it is on these that he focuses his genealogical critiques.
14. Three axes of the genealogical study of subjectivity that Foucault (1983b, p. 262) identifies in his own work, namely, truth, power, and ethics, deal with the constitution of subjects, and are relevant to the ethical concerns we have sketched. In none of these axes is the treatment of the other, or of morality as code and rule, extensively considered in the accounting and management literature inspired by Foucault's work. The ethical axis, with its concentration on the work of the self on the self, while most relevant is perhaps least adequately explored in this literature.
15. Foucault resists any characterization of ethical work on the self as a process of liberation. To accept such a categorization would be to run the "risk of falling back on the idea that there exists a human nature or base that as a consequence of certain historical, economic, and social processes has been concealed, alienated, or imprisoned in and by mechanisms of repression" (Foucault, 1984c, p. 282, 1989). For Foucault, the subject is always in the process of making. The moral ideal he offers is one of a continuous critique, and re-creation of the self. He offers a prospect of continuous struggle; ultimately a struggle to get free of oneself and to resist the threat of entrapment, closure of the self, posed by those "dangerous" normalizing institutions of power/knowledge in modern capitalist society. The closure of the self is closure against the other. Foucault warns us of the need for a constant cultivation of interpretive and creative capacities to assess and resist the confinement of the present and offers his genealogies as critical models for this purpose.
16. This is religion of a "horror religious" (Kierkegaard, 1843, p. 61) that comes with the leap of faith beyond the security of ethics as universal: "Faith is namely this paradox that the single individual is higher than the universal" (Kierkegaard, 1843, p. 55).
17. Derrida gives this religion, "my religion about which nobody understands anything" (Derrida, 1991, p. 154, 1993), a post-modern turn that opens up the Kierkegaardian religious exception to ethics, to every other: to "other persons but also places, animals, languages" (Derrida, 1992, p. 71).
18. Practices that are "closely linked to the exercise of a personal liberty" (Foucault, 1984b, p. 451, 1997).
19. In "Christianity, achieving one's salvation is also a way of caring for oneself. But in Christianity salvation is attained through renunciation of the self" (Foucault, 1984c, p. 285, 1989).

20. Some commentators take a somewhat less positive view of Foucault's treatment of responsibility and otherness: Foucault's association of ethics with an aesthetics of existence allows him to recognize that the ethical sphere has a certain degree of freedom from the social, economic, and political spheres: "I think we have to get rid of this idea of an analytical or necessary link between ethics and other social or economic or political structures" (Foucault, 1983b, p. 261). This celebration of a certain room for ethical freedom is tempered by his recognition that even the practices of freedom through which the subject might engage in creative self-transformation are culturally "proposed, suggested, imposed" (Foucault, 1984c, p.291, 1989). Nevertheless, the Foucauldian emphasis on the aesthetics of self-creation, and the self's relation with itself, has opened his work to the accusation that it pays insufficient attention to the self's responsibility for the other. Smart (1998), for example, argues that while Foucault's work draws attention to the social context of constitution of subjectivity no attempt is made to analyze those contexts, and no attempt made to "to explore the non-reciprocal relationship with the other which is at the very heart of social life, the ethical significance of which is anterior to relation with the self" (Smart, 1998, p.81).
21. We are not concerned with issues of ontological priorities here, and thus are not unduly troubled by Foucault's insistence that "Care for others should not be put before care of oneself. The care of the self is ethically prior in that the relationship with oneself is ontologically prior" (Foucault, 1984c, p. 287, 1989).
22. "What I rejected was the idea of starting out with a theory of the subject" (Foucault, 1984c, p. 290, 1989).
23. Here we move close to a Levinasian view of the origination of the subject in relation and in responsibility to others.
24. "This shift in the dynamics of cultural pathology can be characterized as one in which the alienation of the subject is displaced by the fragmentation of the subject. . . . Such terms inevitably recall one of the more fashionable themes in contemporary theory that of the 'death' of the subject itself – the end of the autonomous bourgeois monad or ego or individual – and the accompanying stress, whether as some new moral ideal or as empirical description, on the decentring of that formerly centred subject or psyche. (Of the two possible formulations of this notion – the historicist one, that a once-existing centred subject, in the period of classical capitalism and the nuclear family, has today in the world of organizational bureaucracy dissolved; and the more radical poststructuralist position for which such a subject never existed in the first place but constituted something like an ideological mirage – I obviously incline towards the former; the latter must in any case take into account something like a 'reality of the appearance')" (Jameson, 1984, p. 63).
25. "Eclecticism is the degree zero of contemporary general culture: you listen to reggae, you watch a western, you eat McDonald's at midday and local cuisine at night, you wear Paris perfume in Tokyo and dress retro in Hong Kong, knowledge is the stuff of TV game shows. It is easy to find a public for eclectic works. When art makes itself kitsch, it panders to the disorder which reigns in the 'taste' of the patron" (Lyotard, 1979, 1984, p. 76).

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