

A SIGNIFICANT SINGULARITY OF EUROPEAN PEACE:

how accounting altered the possibilities for administrative transformation, coordination & dispersion of the early twenty-first century (1989-2015) French & German defences

by

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## ***Abstract***

This research returns one to fundamentals – the sheer absence of interstate conflicts in Europe since the end of the world wars, the compulsion that accompanies accounting statements and their intimate relations with administration. It asks (un)expected questions such as ‘How can administration alter the possibilities for European defence?’, ‘What makes European defence administration?’ and ‘Why is there a defence of Europe after all?’. In a wide-ranging discussion both immersed in the past and attuned to current scholarship about defence and accounting, it attends to the administrative transformation-and-(in)coordination of contemporary French and German defences. It shows that administrative conceptions are shared and how shares in administrative activities are exchanged beyond the nation-state. It evinces how the writing of accounting serves modern ‘governmental reason’ by enabling readers to know mathematical relations in naming and to argue matters all at once. Governmental reasoning is a learning by writing-and-grading that is responsive to change. The research establishes in its movement a typology of genres of administration: rule-following or bureaucratic administration on one side and mission-oriented, management by objectives and mission command on the other. These are distinguished by their combinations of statement types (including accounting statements) and articulate together defence planning, supplying and controlling concerns. Since accounting makes only indirect claims, the thesis argues, it cements European defence more effectively than professional training or national interests. Using an extended stock of spoken and written statements – speech-following and unspeakable (or, to use the terminology of historians of writing, written glottographic and non-glottographic statements) – and analysing it from many conceptual points of views, the thesis hopes to engage its readers to make their own guesses as to what is coming soon about European defence.



*In memory of my mother, "Susi"*  
*née Susann Maria Linhart*  
*b. 11 May 1952 in Vienna, Austria*  
*d. 10 January 2011 in Toulouse, France*

I can pass among Australians. I can't pass among the French. That, as far as I am concerned, is all there is to it, to the national-identity business: where one passes and where one does not, where on the contrary one stands out. Like a sore thumb as the English say; or like a stain, as the French say, a stain on the spotless domestic linen.

(Coetzee, 2006: 197)

To bring the numbers down from where they reside, to allow them to manifest themselves in our midst, to give them body, we rely on the dance. Yes, here in the Academy we dance, not in a graceless, carnal, or disorderly way, but body and soul together, so as to bring the numbers to life. As music enters us and moves us in dance, so the numbers cease to be mere ideas, mere phantoms, and become real.

(Coetzee, 2016: 68)

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## ***List of abbreviations***

BMVg	Bundesministerium der Verteidigung
BSC	Balanced Scorecard
BW	Bundeswehr
CFMD	Centre de Formation au Management du ministère de la Défense
COPD	Comprehensive Operations Planning Directive
CPM	Customer Product Management
EU	European Union
HCECM	Haut Comité d'Évaluation de la Condition Militaire
IFACI	Institut Français de l'Audit et du Contrôle Interne
IFOR	Implementation Force
IPP	Integrierter Planungsprozess
ISAF	International Security Assistance Force
ISIS	<i>Depending on the context:</i> Islamic State of Iraq and Syria <i>or</i> Integrated Signal Intelligence System
KFOR	Kosovo Force
LOLF	Loi Organique relative aux Lois de Finances
MAP	Modernisation de l'Action Publique
MEDOT	Méthode d'Élaboration d'une Décision Opérationnelle Tactique
NATO	North Atlantic Treaty Organisation
NPM	New Public Management
RGPP	Révision Générale des Politiques Publiques
RMA	Revolution in Military Affairs
ROE	Rules of Engagement
US	United States
UK	United Kingdom

## **Foreword**

This is a book of observational-conceptual analyses of administration-via-accounting, defence and Europe.

The research started in Spring 2012 with a study of internal control commissioned by the French defence ministry. The public criticism of the EuroHawk procurement project that I monitored in a professional capacity in 2013 in Germany was a catalyst for my joining the PhD programme of ESCP, where I earned my Master's degrees. The institution is a *Grande Ecole* founded in Paris and often considered to be the first business school – perhaps the first there ever was from the standpoint of history but also a top-tier higher education institution with regards to its position in various international rankings.

I conducted fieldwork with French and German defences from mid-2013 to mid-2016 to constitute a unique and original body of statements. Although I had published very little back then, only in French and German and with professional association reviews, I was also invited to visit the accounting departments of the Copenhagen Business School and the London School of Economics and Political Science in 2016 and 2017.

This book began with a full thesis draft of around 120,000 words that was completed by Autumn 2017. The original intention was that the first draft would be submitted immediately. But I realised the extent to which the material needed to mature. I put it aside before joining new supervisors and the University of Birmingham's Department of Accounting in 2018. I took further training in documentary and case-based research and taught on new topics including ethics and numeracy.

The last years in Birmingham were a chance to finish the job. I have benefited from remarks of scholars whom I greatly respect during presentations enabled by the Birmingham Business School, the British Accounting and Finance Association and the University of Gothenburg. The following was prepared under the supervision of Ann-Christine Frandsen and Rob Charnock and benefited from the correspondence with and mentorship of Keith Hoskin. My main duty is to thank them deeply for their hard work: typically they received shortly before our monthly meeting some 12,000 words per chapter, of which very few stayed the same from one version to the next, and they did not know which ones. Thank you all.

The topics of how defence administration and European defence are articulated together, what makes European defence administration and why there is European defence became addressed in around 80,000 better words. The connection between the present monograph and my draft of 2017 is not obvious, but *plus ça change*. Is there accounting? Yes there is. Accounting has been essential to the early twenty-first century administration of French and German defences and deemed – not always in the ways that are acknowledged here – the sure guide to make things happen.



## Chapter I. An introduction

How has European defence administration emerged? How is it maintained and destabilised? How does it help maintain and destabilise European defence? These three research questions will be investigated in detail in this thesis. A summary statement of the context and arguments motivating them can be made at once.

From the end of World War II to the early twenty-first century, the European continent has experienced peace. This has been an unusual peacetime episode when considered within a longer period interspersed with wars tracing back to the 1648 Treaty of Westphalia and the appearance of the nation-state. Many novelties have accompanied this singularity. One is that peace has not meant the abolition of armed struggles but the absence of conventional warfare among European nation-states. Another relates to how security came to be conceived. After the development of permanent militaries in the seventeenth century and permanent military administration in the nineteenth century, the twenty-first century witnessed coordination in a transnational mode. It was not just multinational coordination among allies but one beyond nation-states.

This has come piecemeal, through European-American and European-European exchanges. A European defence arose with the 1949 North Atlantic Treaty Organisation (NATO), whereby, despite claims about an alliance of equal sovereign states, European members abandoned – or shared (depending on one’s perspectives) – their sovereignty, by effectively devolving large shares in the responsibility for their security to the United States (US) (Howorth, 2019). That movement also brought European integration. And remarkably, in 2012, the Nobel Peace Prize was awarded to the European Union (EU), not NATO, for its contributions to the advance of ‘peace and reconciliation, democracy and human rights in Europe’. But peace is complex and has remained closely related to security concerns. The constitution of a defence of Europe has seemingly intensified until recently where similar calls were made by European heads of states and governments, including France’s and Germany’s, favouring the establishment of a ‘real, true European army’ (Rankin, 2018).

In that context of European peace, the thesis focuses on how defence has become the subject of administration, how various levels of responsibilities have been brought together and evaluated through a constant transmission of accounting information to and from staff offices across time and space. In particular, the thesis will examine the cases of French and German defences from the end of the Cold War up to the recent calls for a ‘European Defence Union’. It will be argued that a lot of the shared understanding of security in Europe and the sharing of its experience has come from changes in the conception of learning manifest in the administration-via-accounting of defence. These topics illustrate developments in this thesis and will be further discussed in the course of this chapter. Part A, B and C focus on apparent divisions: between strategy and administration, methods and methodologies and security and accounting studies. I say *appear*, since for many scholars and soldiers they are inseparable.

### A. Accounting, administration and other defence activities

European defence coordination has evolved in parallel to ‘globalisation’.<sup>1</sup> That portmanteau term has received its current meaning with the late twentieth century’s political and economic

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<sup>1</sup> The term ‘globalisation’ may epitomise developments of the present but it does not go anywhere near the heart of the matter. It is more an injunction to stop and look. The term ‘globalisation’ appeared in the early twentieth century to designate

liberal turn and denotes, among other things, a challenge to the nation-state's ability to guard people's identity, physical and economic security (Supiot, 2017). It affected defence by shifting the conception of war and that of public administration (Dillon & Reid, 2009). On one hand, many recent threats to nations were not other nations but diffuse entities, which, even if they are not nation-states, may want to be nation-states. On the other hand, the idea of adapting business management principles for public purposes has received much approval.

Two distinct sources of changes have visibly affected the European military present: On one hand, many new statements including accounting ones have been introduced for defence administration. This caused many members of defence personnel in general to adapt how they conduct themselves. On the other hand, the understanding of post-Cold War strategic, economic, technological and demographic shifts had to be made more explicit, less ambiguous and remoulded before these could be adapted. Management received little attention from security scholars (Norheim-Martinsen, 2016) and defence was long neglected by accounting historians (Funnell & Walker, 2020). Hence the next sections focus on government in relation to strategy and on policy in relation to administration.

### **1. How accounting transforms possibilities for defence**

Both governance by statistical regularities and government by legal rules are ideal systems of norms derived from general sources rather than from the will of the powerful (Supiot, 2017: 167). However, governance seems to undermine the heteronomy of government, to which all subjects are subjected in order to guaranty their autonomy. While such government implies that laws must be observed, governance expects people to adapt their conducts to changes in their environments. From the late twentieth century, such governance has been influential at many levels and has appeared in the way that 'concepts and methods originally developed for managing companies, namely "management by objectives", have been transposed into law' (Ibid.: 145). One core assumption of the thesis is that this transition towards a modern focus in government on management rather than law is part of the wider transformation in what Michel Foucault calls 'governmentality', and further 'governmental reason' (2007, 2008). One important line of argument here will be that the management that develops at the heart of the modern form of state, as in modern business enterprises (Chandler, 1977), is conducted via accounting. The constitution of the modern 'governmental state' is then one moment in the broader history of the state: a move beyond the 'administrative state' concerned with its territory and characterised by a '*raison d'état*' (particularly Foucault, 2007: 99-101; 235-306). In contrast, the 'governmental state' focuses on a management of its population undertaken via 'apparatuses of security' (Ibid.: 108-109), whose knowledge form, so Foucault argues, is cost-benefit analysis (Ibid.: 4-6, 8-12; Hoskin, 2017). This managerial focus has been linked to a modern conception of learning-to-learn enacted with the pedagogic shift around 1800 to getting students to write, constantly examining their writing, and then employing numerical grading to give a quasi-objective value to their performance (Hoskin & Macve, 1988).<sup>2</sup>

In this context, the resounding silence of security studies about management (Norheim-Martinsen, 2016: 315) may come as some surprise considering the resemblances in the

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the cognitive function of grasping something in totality, through an 'original' knowledge preceding that of the parts (Supiot, 2019c: 9). This, the thesis will argue, comes close to what makes accounting.

<sup>2</sup> 'Management' is the form of administration-via-accounting ordinarily associated with modern business enterprises. The term has old French and Italian origins in '*ménager*' (housekeeping) and '*maneggiare*' (breaking horses) with early uses recorded in the Renaissance (Supiot, 2017: 145; Frandsen & Hoskin, 2018: 335). The mathematical administration of the state however can be seen developing earlier, namely in the fourth millenium BCE Mesopotamia (Høyrup, 2009).

evolutions of the fields of organisation and security studies (Grey, 2009). The relative silence concerning defence in accounting research (Funnell & Walker, 2020: 673) is equally startling when remembering that, for Foucault, the establishment of standing armies together with diplomacy is where the 'governmentalisation' of the state began (2007: 305). While there has been a growing body of work in accounting history focusing particularly on the First World War, Cobbin's & Burrows' systematic literature review (2018) suggest that relatively little has been done about the present. Among a handful of existing studies, defence has been either considered to be a curiosity – a case of public sector accounting (Catasus & Gronlund, 2005; Skærbæk & Thorbjørnsen, 2007), or an anomaly – an actual or imaginary profitable business (Chwastiak, 1996; Barton, 2003). Still, Foucault, who also pointed at accounting (Hoskin, 2017), calls for investigating how accounting statements surface in dynamic relations of accountability by which people in defence are described by others and by themselves. Rather than following 'practices' and 'visualisations' (Hopwood, 1983; Chua, 1995), which have rallied many invaluable contributions, this thesis examines the writing of accounting (Bassnett et al., 2018) to look at old partners, military and accounting, with a fresh gaze. It may help lighting up defence but also 'reading' and indeed learning.

## **2. European defence and its administrative implications**

As 'governmental' forms of administration emerged, new modes of defence administration developed, particularly with a constant focus on logistics for strategic planning and control. It was first clearly articulated in the reorganisation of the Union Army in the US Civil War in 1862-63 that introduced a General Staff Office to coordinate the various confused and ineffective campaigns being conducted (Hoskin et al., 2007). Both World Wars were fought by armies which had incorporated this structure, which helped coordinate allied movements during multiple front campaigns.

It was then after World War II that European defence arose to operate across peace-and-war. There were two critical attempts to create such a European defence capacity, after World War II and after the Cold War. In both cases, the initiatives were closely linked to the European project. The 1948 Economic Cooperation Act foreshadowing the Marshall Plan stated that 'economic cooperation in Europe is key for lasting peace and prosperity' (cited by Howorth, 2017c: 16). After 1991, the exchanges among Europe's armed forces have developed to a point where transnational military networks appeared (King, 2011b: 10). That came with learned cohesion, collective command and wars prosecuted for more than national interests (King, 2013, 2019). But over the course of that development the conception of European defence did not remain exactly the same. It had to be clarified and was indeed regularly reorganised so that one could develop an ever more intimate security coordination.

European defence goes back at least to the 1947 Franco-British Dunkirk Treaty and was almost revived in 2016 after the referendum presaging Britain's exit of the EU. Transatlantic relations have been constantly involved from the parallel formations of NATO in 1949 and of the European Defence Community in 1950 to the 1999 EU Common Security and Defence Policy (Howorth, 2017c). Since early, they have carried an ambiguity about whether European autonomy could fuel US isolation or its embrace of serious allies. European defence has been promoted and hindered by concerns that it would 'balance' against America and alienate partners (Posen, 2004; Howorth & Menon, 2009). At the same time, there has been continuity in the conception that European defence is desirable and largely driven by Franco-British relations (Young, 1984), that it would make Europe relatively independent from superpowers and that it would be a foundation for cooperation in other domains. In this sense, and in that of preventing war between France and Germany, 'European integration began with defence'

(Howorth, 2017c: 14). Yet, France and the United Kingdom (UK) often addressed security challenges independently (Sierra Leone, Cote d'Ivoire or Mali). And in more severe instances (Balkans, Al-Qaeda, Libya or Ukraine) EU members took refuge under the US/NATO umbrella.

European defence has become an issue of sharing the defence 'burden' across the EU and NATO (Howorth, 2018b). In 2016 a European Global Strategy was devised along with a 'NATO-EU Strategic Partnership' and a 'Statement on the Implementation of the Joint Declaration' mentioning regular 'progress reports' (EU-NATO, 2016). That year, a European defence 'Road Map' (European Council, 2016) and an 'Action Plan' (European Commission, 2016) were also issued with a resolution in favour of a 'European Defence Union' (European Parliament, 2016). Yet, what a European defence could entail remains unclear. The 1998 Franco-British Saint-Malo declaration referred to 'autonomous action' and the 2016 European Global Strategy to 'strategic autonomy'. While the name 'European army' is disputed, 'autonomy' seems to point to joint defence capacities enabling EU-led civil-military deployments with little US assistance (Bartels et al., 2017). Legally, the EU and NATO are two distinct entities of different members. Politically, the real partner of the EU is not so much NATO as the US.

One may conceive of defence cooperation in term of a *labour division*. This is related to the 'comprehensive approach' (Major & Schöndorf, 2011) and the idea that crisis management requires to intervene in a broad range of policy areas. Hence, the possibility considered by some for the EU to specialise in civilian aspects while the US continue to dominate the military dimension (Kammel & Zyla, 2011). But since 2016 cooperation progressed more by *duplication* of NATO with the establishment of a EU Military Planning and Conduct Capability, a European Defence Fund and a Permanent Structured Cooperation (Howorth, 2018b: 527). All this would suggest coherence in a European approach to strategic challenges. Yet, defence authority and capacity are still largely national. And it may be that on that matter 'the former ambivalence between the UK and France has now been replaced by a new ambivalence between France and Germany' (Ibid: 528). It would be one reason for focusing on French and German defences specifically and evaluating whether their 'professionalisation has not led to Europeanisation in any structural sense' (Howorth, 2019: 65). It is the bedrock for what this thesis examines.

## **B. An accounting study of defence administration**

This is then the starting point: the thesis studies defence coordination in Europe on the ground that it can enrich debates on coordination among and across different types of administrative collectives at supra- and intranational levels. The focus is on *administrative coordination* and how it makes things happen. That phrase comes from management history (Chandler 1977) where it served to characterise the emergence of the modern business enterprise and the displacement of coordination via the 'invisible hand' of market forces by coordination via the 'visible hand' of management from the early nineteenth century. Specifically, it denotes a set of structures and procedures recognisable by a staff office in every unit of every activity line, which continuously draws on accounting to develop and relay directives as much as to yield reports and analyses. It focuses attention on 'performance' in all its dimensions by enabling to identify and compare measures of 'value'.

One research objective is thus to understand how this hands-on type of coordination that disseminated globally down to today alters the horizon of possibilities for European defence. Another objective is to discern the genius of accounting among the modes of expression that serve military coordination. The study recognises here that accounting is not merely counting or making numbers but a way of combining names and numbers in writing that is readable in many ways (Bassnett et al., 2018). It is colourfully mixed in nature: names without numbers

would be ambiguous; numbers without names would mean nothing. It also plays an important role in the explanation of what makes European defence administration. Humans have used it seemingly forever, since the invention of writing (Ibid.) for mathematical proofs or monetary exchanges to the modern avalanche of statistics (Hacking, 1982, 2015b). I therefore study the emergence, persistence and influence of *genres* of administration-via-accounting.

Two topics characteristics of Canadian philosopher Ian Hacking recur in the thesis. The first is 'making up people', how statements make one conceive of oneself in particular terms and how experiences drive one's interplay with the statements (Hacking, 2007a). The second is the different adaptations in 'representations and interventions' required for making things happen (Hacking, 1983, 1992). Unlike Foucault (2007), Hacking hardly addresses defence and economics but has focussed on transforming spaces of possibilities instead. Hacking will be a useful guide on the Foucauldian route of 'governmentality' to European defence, taking up the issue of the emergence of a distinction between national and transnational coordination. The next sections give descriptions of the material reported and its analysis.

### **3. Making sense of change and stability**

The thesis uses hindsight, in that I did not get a method and then proceeded but rather began by trial, error, luck and insights before I obtained results and worked out what happened. In any event, the thesis draws on various statement types accessed by interpersonal interviews, peripheral observations and documents from various sources. Some 8,000 pages are available including around 600 pages of transcripts from 150 hours of discussions (85 interviews) and 78 hours of observations (10 days) that were conducted between 2013 and 2016 in various French and German military sites. Fieldwork exchanges centred on administrative reforms and the continuous uses of statements in relation to management and command. Over 26 years of changes (1989-2015) accounting has been a remarkable constant.

My formulation of the research questions loads the analysis in one direction partly because it resonates the kinds of analysis that Foucault called archaeology (2002) that arranges the past to understand the present. In the case of European defence it is not so much about lifting the dust-cover off a world that is taken for granted as an invitation to consider what was once almost inconceivable. One obvious danger is to read the past sympathetically and to consider the present to be a progress from past confusion. An antidote is to set out the description of facts at length. One may hope that errors will be corrected and that misunderstandings will stimulate further investigations. Another important aspect concerns the way in which one tells the story. The metaphor of biology provides that European defence is a living organism. The metamorphosis is quite inevitable, providing enough support, barring 'failure to thrive'. One may wish to avoid metaphors suggesting that there is only 'one way' or that things could go any which way. Perhaps, European defence is more like a living language. Its future is very open and there are a lot of constraints.

The thesis continues a style of analysis that uses the past to understand the present and studies the uses of statements in their sites to understand how that present evolves here and now. The present government of European defence and its administration are thus studied by attending to the accounting language. To capture the French 'langue-language' distinction, it was suggested to study the signs that make up accounting and how accounting becomes an integral part of 'languaging in general' (Bassnett et al., 2018: 2087). This has some implications for research.

First, this means to contribute to an understanding of the world in which European defence has become possible: not the empirical facts about how Europe is defended but how that

manner of conceiving defence in Europe is being constituted. Second, it involves studying how that setting has come into being and is adopted day-by-day. What conceptual shifts occurred and how they can be cultivated by hard work so that one begins to see matters clearly? This is less about making statements than analysing the array of ideas preceding the response to a problem. Administration is for stimulating these experiences and statements there to check that they are on the right track. Last, focusing on accounting statements also brings one back to the famous issue of knowing whether these mirror or constitute reason. What the thesis will focus on primarily is how statements denote and how they are used to refer. Statements *have* meanings and people *use* them very differently. In this connection, it will appear that accounting statements are quite distinct from narrations and drawings in particular. The thesis owes this approach most distinctively to Hacking's writing about philosophy of mathematics (2014). It will be detailed and discussed in Chapter 3.

#### 4. Unity behind the diversity of cases

Another reason that the research questions call for a certain kind of analysis is that two of them concern coordination and dispersion – both of defence administration and of European defence – and draw parallels with Foucault's distinction between discipline and security, that is, between strategies that isolate and expand the experience of being (2007: 44ff.). Indeed, the history of European defence is one of unification and diversification. Chapter 3 details how the thesis makes sense of this by drawing on insights from Foucault's 'governmentality', which are made explicit by additional assumptions from Hacking's template of *styles of reasoning* (2012), King's targets of *command collectives* (2019), Supiot's engines of *governance* and, residually, *of allegiance* (2017) and Chandler's *administrative economy of coordination* (1977).

Put briefly, the thesis tracks mutations in thinking-and-doing expressed in before-and-after pictures. It is indeed a notorious achievement of Foucault's work to have singled out radical breaks in conceptions (1970). One recent adaptation of this are King's studies of how cohesion from being dominated by comradeship and ideology became supported by training (2013) and how command from being individual and even heroic became professional and collaborative in the early twenty-first century (2019). There are new and old conceptions of some categories and sometimes the same concepts may have been Janus-faced from the start. That has been the case for cooperation since 1949, evolving beyond nation-states, swinging between labour division and duplication.

There are also kinds of unifications seemingly leading to administrative joy as much as to sullen anti-administrative protests. On one hand, it was suggested that bringing management into the field of command experience may lead to both improved decisions and conceptual clarifications (King, 2019: 66ff.). On the other hand, it has been urged that the use for public administration of work that started from business motivations is 'a dead end, unsustainable in the long run' (Supiot, 2017: 163). That may be a resistance to learning but also a fear of a privatisation of benefits and socialisation of costs and of having no longer any status in the field of one's interests. These are some regularities that the thesis examines within European defences administration.

Continuing the history of the present government also means examining the two sides of representation and intervention or 'knowledge' and 'power' and how they relate to unity-and-diversity. The key innovation of Foucault's 'governmentality' was to assume that the relations are not ascribed from outside but indirectly by self-improvement. 'Governmentality' is a frame of three main aspects (Foucault, 2007: 108) and one important reference for this thesis. There are the *targets* of government, *knowledge* about them and '*apparatuses of security*' that are

engines of knowledge with side-effects or engines of power. One virtue of the list is to be nicely positivist and there for empirical students to flesh out.

Foucault's frame also brings some dissonance. One is the ongoing problem in the immense literature on *his* use of 'power' of figuring out what he meant (McKinlay et al., 2012). Another is the tendency to consider that everything is truth or false. The role of 'true' is less for stating facts than in debate, reaffirmation and critique. But importantly, something being true does not explain that people believe it (Hacking, 1999: 81). The cardinal fact is that the importance of truth relative to other evaluations is context sensitive (Hacking, 2015b).

How these strings are tied together is another topic of Chapter 3. Along with the suggestion to consider the meaning and uses of statements is that, coming from these influences, to study not just the sociology but also the *logic* of administration. That means tracing administrative coordination in embodied activities rather than ethical legitimacies and in how statements, beside representing knowledge, serve argumentation. What *ought to be* is then not just a set of shared values in their context but also something found in what *is* stated, and how, and for what use. That is one way to grasp European defence coordination.

### **C. Working across accounting and security studies**

The approach is a history of the present *meta-governmental* reason that relies on a conceptual analysis of statements in their sites. The prefix 'meta' suggests the intensification of an older movement rather than the substitution of one mode of coordination by another. The thesis uses a conceptual scheme to show who the targets are, what truth criteria matters, and how and what compels – logically and legally. It also uses the scheme for active reflection about ideas that have been around for quite some time: bureaucratic, rule-following administration, management by objectives and mission command. It thus provides a foundation for further investigations into the administration of defence generally and European defence particularly.

Although statements carry understanding and conviction differently and can be said to have different meanings, the attention is on their uses to identify family resemblances among types and avoid reification (Hacking, 2015a: 21). The three research questions serve the research objective to demonstrate how administration, together with accounting, can alter possibilities for European defence. The underlying problem is to link accounting research and defence studies together. A second objective is to characterise what makes European defence administration administration. It is linked to the elementary issue of extending the analytical framework of 'governmentality' both empirically by filling it out in the military context and conceptually by complementing it with a different emphasis. A last objective is to understand why there is a European defence. That is an invitation to return to simple instances and seeing that, in fact, administrative reasoning is similar and administrative responsibilities diffused among defence collectives in Europe. The following indicates what cases are examined and how they are presented.

### **5. European peace: a singular case**

There have been several peace events in Europe since the emergence of nation-states but the current one is remarkable in part because it seems to hold by transcending the nation-state. That is significant and seems also to be singular.

Defence coordination is the flipside of peace in contemporary Europe and that makes the situation unique in history. Indeed, there have been episodes of peace following the treaties of Westphalia and Vienna in 1648 and 1815. The former was marked by innovations relating to 'raison d'état' and the latter by the emergence starting with Clausewitz of the problem of

the relations between politics and strategy (Foucault, 2007: 240, 90). The seventeenth century also provided the background of the problem of the German empire and its administration and the nineteenth century that of the problem of the national unifications of Italy and Germany. In contrast, the current period seems to have been characterised by the problems of the unification and administration of Europe defence.

As the relations of force became a guiding principle for international relations from 1815 the notion of peace started to shift. Clausewitz foreshadowed a tradition that has started with Mahan's emphasis on 'preparedness' over the 'annihilation of the enemy' (Hoskin et al., 2007) and Janowitz's 'constabulary concept' that led to devaluing 'war-winning' (Dandeker, 1994). That came with the erosion of the break between war and peace. But that crack in the concept of peace is not a novelty. Already in the late Italian middle age was there a dual conception of Greek-Roman origins of peace being indifferently the absence of discord and the battle and victory over discord (Boucheron, 2005: 1167). While this is not unlike what it occurring today, a shift towards transnational coordination seems to have been particularly pronounced during the period from the German reunification to the calls for a European defence union, from 1989 to 2015.

War and peace have already tried out quite a few dances together. The thesis examines the novel, post-Cold War pirouettes along with the discord, or indeed dispersion, that comes from coordination and which, however paradoxically, often seems to be calling for more of the same.

The focus is on administration and the narrative unfolds by showing people's experiences in the hotly contested domains of defence planning (Ch.5), supplying (Ch.6) and controlling (Ch.7), attending to the uses of quite different statement types for their coordination. Remarkably, people are using these statements in distinct combinations for bureaucratic administration, management and command, that is, subtypes of coordination covering the administrative waterfront. Why the cases matter is discussed further in chapters 3 and 4.

## **6. Administrative coordination: combinations of statements**

The argument developed in the chapters 5 to 7 is that a great amount of what makes the present European peace singular and defence unique is the coming together of various genres of administration, on one hand, and command, on the other. Both modern rule-following and mission-oriented administration are founded on a historical a priori of learning by accounting that appeared in the nineteenth century (Hoskin et al., 2007; Supiot, 2017: 125). The use of accounting is a way to bring genres together and tell them apart. But accounting is not a genre, it is neutral with any genre. Management by objectives has developed for defence from the 1990s and has made defence a regular part of the supportive state (Norheim-Martinsen, 2016: 314). Some have suggested that defence is uniquely uniform (Soeters, 2000) and secret (Grey, 2009: 311). However, command (King, 2019) seems the more distinctive feature compared to business.

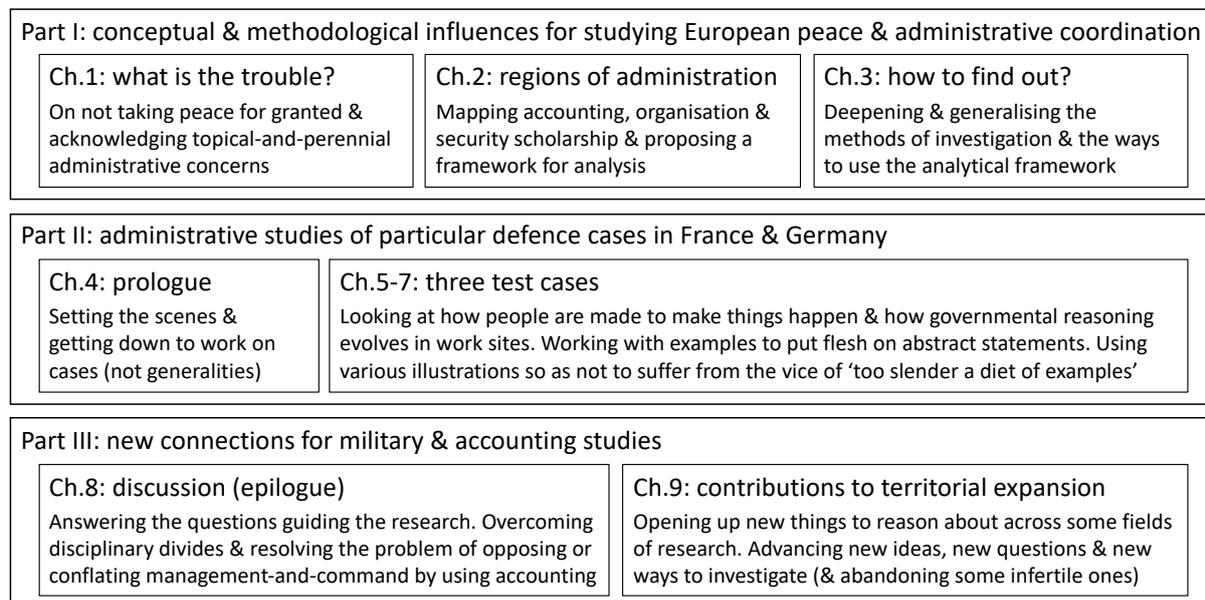
The three core contributions of the thesis stem from the analysis of how management and command appear to target different collectives with different reasoning and lead to different coordination patterns. Their comparison is at the heart of Chapter 7. They can be defined by distinct combinations of statements that include accounting. And therefore in addition to first contributing by adding to the inadequate knowledge about the present military accounting (Cobbin & Burrows, 2018) a second intended contribution is to help enriching the analysis and thus the comprehension of the 'often elusive and difficult concept' of command (King, 2019: 69). Analysing statement combinations may help clarifying coordination patterns and how

they mutate. Although types of statements are embedded in permanent facts about human beings, these have not been acknowledged at the same time nor have their conceptions been the same over time. This thesis focuses on three types rather than two. There is speech and writing and what Hyman termed glottographic – representing spoken languages – and non-glottographic writing systems (2006). The non-glottographic statements are *nonverbal* (with no verb) and include mathematical statements.<sup>3</sup> The glottographic statements are spoken and narratively written in an ordinary sense. In relation to that, the third core contribution of the thesis is to help illuminate the conceptual organisation of the non-glottographic writing of accounting statements (see Bassnett et al., 2018). In particular, it investigates how uniquely truthful and persuasive accounting statements are and how this can explain how various kinds of interest are adjudicated.

\* \* \*

### In summary: the different steps in the narrative chain of the thesis

As Figure 1 indicates, the thesis can be divided in three parts: while Part I (Ch.1-3) discusses how European defence became a possibility, Part II (Ch.4-7) examines how defence is made to happen and Part III (Ch.8-9) how its coordination may evolve. Each part serves a particular role in the analysis. The first part defines two axes of problematisation of European defence administration: (a) the transnational and (b) the managerial with (a) being closely related to security and (b) to accounting. The second part looks at how these aspects are dealt with by people in various problem areas before the last part synthesises the implications for military accounting.



**Figure 1: outline of the thesis & purpose of its main parts**

More specifically, the rest of Part I returns to the evolution of the concepts of Europe, defence and administration and to the approach for studying their relations. Chapter 2 illustrates the sheer contingency of some distinctions: national and transnational security, military strategy and logistics, government and business administration. Had the history been different, the

<sup>3</sup> Glottographic writing is a writing of what is said with the tongue. Accounting is a salient, unspeakable writing, which can be said to be 'non-glottographic' by opposition. The words of Coetzee's novel character in my second epigraph speak much in the spirit of non-glottographic expression.

conceptual organisation would have been different. Chapter 3 shows one way to find out what is the case. The thesis began in a typical exploratory way and after ideas fell into places a method could be deepened and generalised (the chapter has the story backwards). Part II gets down to the details of how defence administration occurs. It concentrates on transformation, coordination and dispersion in three distinct cases where France and Germany are examined separately. The analysis flows mainly from strategic, over operational, to more tactical issues, placing a relative emphasis on each research question successively. Part III compares more directly France and Germany, management and command, narrating and accounting arguing that Europe's defence is an issue of sovereignty-sharing and training as much as of accounting. Chapter 8 answers the research questions bringing together the thesis' understanding of what 'governmentality' did to the military. Chapter 9 finally expands on the contributions the thesis seeks to make.

## Chapter 2. Beyond the nation-state? Uncharted & well-mapped regions of research

Since the Treaty of Westphalia in 1648, military matters across Europe have consistently been the preserve of nation-states. In fact, nation-states and armed forces have grown together. This remains the default situation today although there have been significant changes in conceptions across the past centuries. Particularly, there have been marked moves towards a common European security and defence policy since the end of the Cold War. This is usually held to signal a shifting 'balance of national powers'. While that is a viable description of events, my focus is different. I study accounting and governmental reason more than defence scholar typically do and emphasise contingent events differently to explain what happened. This thesis argues that rather than defence becoming supranational, forms of military and administrative coordination developed beyond nation-states.

In Foucault's description of the genealogy of modern government in *Security, Territory and Population* (2007) there is a working up in various ways from the state's origins. He identifies the emergence of the latest in a series of forms of 'governmental reason' (e.g. *Ibid.*: v, viii-ix) he labels 'governmental management' ('gestion gouvernementale' in the French) and discerns to have 'population as its main target and apparatuses ['dispositifs'] of security as its essential mechanism' (*Ibid.*: 107-108). Turning to governmental reasoning in action, he then proposes to grasp 'the history of the state on the basis of [people's] actual practice, on the basis of what they do and how they think' (*Ibid.*: 358). When it comes to work out how governmental reason operates through the 'dispositifs', the first example given (*Ibid.*: 4-6; see also Hoskin, 2017: 45-46) is a kind of cost-benefit analysis. Government starts, Foucault illustrates, by asking a statistical question: 'what is the average rate of criminality for this [case]?' (2007: 4). It then answers, Foucault continues, by asking further questions that relate to the cost of 'theft' and whose answers may leave an innocent abroad wondering 'what, therefore is the comparative cost of the theft and of its repression, and what is more worthwhile?' (*Ibid.*: 5). So accounting, Hoskin pointed out, is front and centre in the operations of security (2017). For 'theft' being a series of thefts with an 'average cost' comparable to the 'average cost' of its repression only exist 'as a series through undertaking the fundamental function performed by all accounting from before writing [*sic*], which is not "calculation" as it is often put, but naming and counting' (*Ibid.*: 45). The 'dispositifs' only work through 'naming the object "criminal events" as a "cost object" [so that it] then becomes possible to "cost" each type of criminal event, and then to "cost" the different forms of intervention or action appropriate to deal with each event type, through some form of either evaluating comparative costs, or comparative costs and benefits' (*Ibid.*: 46).

But this does not just apply to threats internal to the state. Indeed, modern governmental security apparatuses must also address external threats and opportunities through a mix of permanent diplomatic and military administration. This is, Foucault argues, the kind of 'right disposition of things' (2007: 97) that was foreshadowed by earlier developments in mainland Europe across the seventeenth and eighteenth centuries relating the 'administrative state', 'raison d'état' to diplomacy and standing armies. Thus the radical novelty of modern European defence administration, it will be argued here, is to embody the modern governmental reason by combining management with accounting-based cost-benefit analyses and to extend it by breaking through the barrier of nation-barriers.

The intensification of defence coordination by combining strategy-and-logistic in Europe has come with a whole host of novelties identified by defence scholars such as command staff and professional training (e.g. King, 2015a, 2019). However, these notions do little to explain

how a new form of military thinking and doing founded on a new kind of learning occurs so long as one does not take into consideration the extended reach of accounting's 'naming and counting' (Ezzamel & Hoskin, 2002) into everyday military or defence administration. The argument is thus advanced that 'governmentalisation' works beyond individual nation-states, through modes of management-via-accounting and that a particular transnational site where this happens is defence, in the form of European Defence Administration.

Before proceeding this chapter traces the contingency of nation-states manifest in defence. To be crude, both the modern state and defence could have been otherwise or not come into existence. There is an advance in the sense that these by-products of history exist but also that they do not exist enough (Foucault, 2008: 4). This is not just about making coordination seamless but also about remoulding structures and procedures to address new problems (Part A). Part B then uses Hacking (2002) and Foucault (2002) to examine diachronic and synchronic variations in the conceptions of planning, supplying and controlling within European defence administration. Part C reviews specifically relevant literatures about these themes. It shows the extent understanding about the phenomena under investigation and identifies key works that have some priority for its analysis.

### **A. The sheer contingency of national security**

One needs some engagement with the development of the modern state to begin to grasp possible ways of passing beyond it. For Foucault, the modern state has a history which must be acknowledged. He was also suspicious about overstating the problems it poses, rejecting the notion that the state is a 'cold monster' or a 'series of functions' (2007: 109). Instead, he offered to study what people think and do (Ibid.: 358) and, correspondingly, changes in what gets expressed at the level of *statements* along with the activities of government, recognising in all this a symbiotic interplay of practices-and-discourses. It therefore involves considering what may have seemed unrelated events to see how they are in fact linked together and with what is happening now (Foucault, 1984). Modern governmental reason partly derives from a religious past – being a continuation of pastoral powers (Foucault, 2007: 135-190) – and from political and economic changes. Of particular interest here is how this has been incorporated into the external-facing military and internal 'police' of the state (Bigoni & Funnell, 2015). In this context, 'dispositifs of security' have taken shape, which draw on cost-benefit analyses to govern the population inside and outside the state's territory and (i) outline spaces of security, (ii) in a world of chance (or aleatory patterns of development), (iii) having normative effects through (iv) various exchanges between the state and its necessary correlate, 'civil society' (Ibid.: 11). Accounting thus becomes a major statement type and also a central activity in the exercise of 'power', that specific 'mode of action which does not act directly and immediately on others [but] acts upon their actions' (Foucault, 1982: 789). In other words, it becomes part of an 'indirection' more than 'direction', an intervention on oneself by self-regulation.

Two perspectives, legal and sociological, may work within that 'right disposition of things that one arranges so as to lead them to a suitable end' (Foucault, 2007: 98, citing La Perrière) and that indirection, to offer an initial understanding of the present. They can be linked with Supiot and King respectively. Supiot analyses the return in a new guise of medieval legal structures of networks of allegiances (2017: 211ff) that govern legal subject-object ties and displace the traditional subjection to the same impersonal laws. Territories have become substituted by spaces that mesh territories, domains and jurisdictions. King, on the other side, studies how armed forces in Europe have been subjected to dual movements of concentration and transnational cooperation (King, 2011b). Military forces are not merging across borders to create supranational armies but jointly deployed 'independently of specific state direction'

(Ibid.: 11). Whereas Supiot has highlighted peculiar interests, King has emphasised learning and support. Within the context of European defence, *allegiance networks* and *transnational networks* are opposite ends of a spectrum of security apparatuses that can be studied from political, management and legal standpoints. The following evaluates their evolution-and-stability in the context of the 'external' history of the state.

### 1. 'Dispositifs of security' & coordination

The modern nation is an artefact of European history. In Foucault's analysis, its development since the sixteenth 'state of justice' has been marked by shifts in reason. The first was towards 'raison d'état' and the 'administrative state' with a permanent military that remained largely separate from the influence of political economy (Foucault, 2007: 365). The second was the appearance, by the nineteenth century, of a 'governmental reason' which then remade the administration of European states, but can also be seen to have constituted management-via-accounting, something Chandler (1977) called 'administrative coordination' and identified to have remade the 'modern business enterprise'. The latter development was recognised to have come from graduates of the US Military Academy at West Point, once (from 1817) that educational institution imported from the French Ecole Polytechnique its new maths, science and engineering disciplines and its pedagogy by constant writing, examining and numerical grading (Hoskin & Macve, 1988). Hence, these students, like their French counterparts, felt a 'double disciplinarity' (a discipline of conduct in the study of modern disciplines) that brought not just a new 'disciplinary' way of thinking and doing, but also a new way of 'learning to learn' by a constant writing evaluated through the scholastic accounting of numerical grades.

These students learned to cultivate a certain 'disposition towards things' wherein 'real' knowledge was understood to be written, examined and graded. They learned anew how to 'make things happen' and conceive of themselves. 'Disposition', as in someone's inclination, can then arguably come into focus being integral to Foucault's sense of 'dispositif'. That term then becomes much more than an 'apparatus' or machinic 'object' that would be forced from 'out there' on people. 'Dispositif' suggests that government is a matter of disposition, being both an (objective) arrangement of things and an attitude one adopts. In that way, Lemke argues, working with Foucault's notion of a 'government of things' means taking 'into account the interrelatedness and entanglements of men and things, the natural and the artificial, the physical and the moral' – a process in which, Lemke continues, 'dispositif' is one of the more important 'conceptual devices that bridge the dualisms' (2015: 13). Such a 'dispositif' is then subjective-and-objective. At the level of defence administration, it is not mechanically bound to the territorial boundaries of the state – even as alliances of national armed forces remained essential for the prosecution of war in the twentieth century. It can be conceived to operate beyond the boundaries of the state. Being an arrangement of things and an attitude of people it could, indeed it would, be conceived 'otherwise'.

The possibility to speak conjointly of Europe, defence and administration is recent. Aspects of this have been examined in memorable books. Mérand's *European Defence Policy* (2008) investigates the development of EU security policies. King's *Transformation of Europe's Armed Forces* (2011b) evinces convergence around military deployments. Soerters and colleagues, in *Managing Military Organizations* (2010), discuss what makes the military at once distinct and comparable to other entities. The first two authors assume that administration underlies or continues their themes. The later put down European specificities. Yet, governmental reason moved away from the notion that 'the general is the plan' and hence any study of strategy – military or political – ought to consider administration.

Anyone judging that the administration of defence in Europe produces something new may be inclined to step back, and ask what makes this specific. I start by addressing the words in their own fields of investigation.

In the everyday world administration is often called bureaucratic. That notion owes much to Weber and consolidates several significations (Albrow, 1970). It denotes an *organisation*, the bureau or the office, with a formal structure of hierarchical and functional divisions. It also serves to refer to the modern rule-of-law. For some, bureaucracy is 'good' administration (du Gay, 2000). Others concentrate on management and how the terminologies of administration are in flux (Hood, 1996). When concepts developed for business administration are adapted for public administration the focus is more on *control* (Hood & Dixon, 2016). The discussions are about established organisations and conducts and how these affect each other to make things happen.

The current usage of 'defence' originates in late nineteenth century Britain in connection to defence councils and the preservation of the empire (see d'Ombrain, 1973; Cozens, 2006). Defence is conservative. That is not to say that the military can be characterised by its political opinions (Janowitz, 1960: 233–255) or that party politics has significantly influenced defence policies (Keohane, 2000). Defence is what supports the nation-state. There is a great tradition of studying army-and-society relations (Huntington, 1957; Janowitz, 1960) and armed forces or branches of the military in their own right (Janowitz & Shils, 1948; Collins, 2008; King, 2013). But the term also encompasses the politico- and industrial-military relations (Funnell, 2006a). It is a field of activity and a feature of most societies.

Europe is one such society with a specific history. From one perspective, it is more than the sum of nation-states; from another it cannot be just that. One denotes 'realism' and the other 'constructivism' about international relations (Keohane, 1986). A more practical distinction is between students of the EU (e.g. Jones, 2007; Mérand, 2008) and those who are attentive to Europe generally (for instance King, 2011b). Yet, the EU is an 'area of freedom, security and justice' defying the easy delineation of a territory. It is something people *can* die for (Mérand, 2008). Undoubtedly, European history is embedded in permanent human facts (Lloyd, 2007), which enables comparison within and outside it.

There have indeed been many exchanges among or with members of the European defence community. The more recent mix of cooperation and competition marks a significant break with the more ancient European struggles. Recent observations suggest that nation-states are no longer uniquely relevant for security. That may not mean that 'the national state has been superseded' (Mérand, 2008: 13) or that a European army is forming (Jones, 2007: 5). It means that...

...national borders have become porous [with] interactions between rapid reaction forces [occurring] especially in-theatre (King, 2011: 10–11)

...and missions being...

...only loosely related to "national" defence. (Mérand, 2008: 14)

In their book about the *postmodern military*, Moskos and colleagues noted further evolutions including the...

...interpenetrability of civilian and military spheres [and] diminution of differences within the armed services, based on branch of service, rank, and combat versus support roles. (2000: 2)

In the field of warfare:

the executive functions of mission definition, mission management and leadership have been revised. Above all, where an individual commander, with a small staff, was able to monopolize decision-making, highly professionalized command collectives have begun to emerge. (King, 2019: 459–460)

These quotes highlight the obstacles to a single vision of (national) administration. They point to perennial debates that are explored here. Is there an integration of the defences of Europe? Is the administration of defence about cooperation or cohesion?

The development of the state can therefore be comprehended from several perspectives. The state evolved together with the support of defence. The extension of a governmental reason within the state and to defence has also enabled its operation beyond the European nation-state. 'Europe enters an era of "neo-medievalism" with overlapping institutions, sovereignties and powers' (King, 2011: 18). What that means and how it could happen is an open question also investigated here.

## **2. Transnationality, civil society, administration**

On Foucault's understanding, it was suggested, the genealogy of the modern state has two sides, one shaped by military alliances and constant diplomacy and another concerned with the population and the internal growth of the state's forces (2007: 365). On one hand, he suggested that the 'governmentalisation' of the state has occurred by referring to the 'military model' (Ibid.: 110). On the other, the military has been a part of the 'necessary correlate of the state' that is civil society (Ibid.:349-350). The following reviews how these sides evolved over time and together to the point where armed forces 'transcended the level of intercourse which might be termed international' (King 2011: 10).

Ever since a monopoly on legitimate violence was claimed by the state in the sixteenth century Europe the military has been central to its support.<sup>4</sup> Standing armies have also been sustained by raising taxes, introducing conscription or, from the nineteenth century, building railroads. As permanent militaries developed so did hierarchy ranks and land, naval and air force services (Huntington, 1957; Ralston, 1966; Parker, 1996). But defence remained distinct from political economy, in part because the aspiration 'from enrichment through commerce [was] increasing population, manpower, production, and export and of equipping oneself with strong and large armies (Foucault.:365).

The traditional conception that war should be between nations has progressively evolved. New kinds of crises appeared following the Second World War that are referred to by *hybrid warfare* or *transnational asymmetry* (Töffler & Töffler, 1995; Kaldor, 1999; Der Derian, 2001; Ignatieff, 2001; Wither, 2016). Hybrids denote mixtures of regular and irregular or high- and low-intensity conflicts that often involve civil-military and joint-services responses (Hoffmann, 2009). Asymmetry suggests a war between two parties, one vastly better equipped than the other, or that opposes well-defined and diffuse, state and non-state entities. The Davids have been remarkably successful to the present where it is not altogether clear what winning a war should mean.

The way in which military force has been harnessed has been very influential on social and political stability. The tension between national security and democratic control (Dandeker,

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<sup>4</sup> Weber (1978), Tilly (1985), Mann (1986), Giddens (1987) Bourdieu (1993) van Creveld (1999).

1994) has stimulated a tradition of studying civil-military relations that initially focused on antimilitarism (Vagts, 1937; Lasswell, 1941). American scholars, in particular Huntington with *The Soldier and the State* (1957) and Janowitz with his *Professional Soldier* (1960), have sought to reconcile requirements for state support and individual liberties. They brought together an military sociology (Moskos, 1970, 1971; Janowitz, 1977; Moskos & Wood, 1988) with one track tracing postcolonial relations (Huntington, 1968; Perlmutter, 1977) and another the evolution of mass armies (Martin, 1977; Kelleher, 1978). They addressed issues concerning the relative importance of political and military planning.

More recent studies have focused on how the military coheres under the pressures of combat and the expectations of administrative reforms. A notable evolution over the course of the twentieth century was that from the solidarity of citizen armies founded on ideology and comradeship to the professional training of all-volunteer armed forces (King, 2006a, 2013, 2015a; Siebold et al., 2016). But in focusing on a 'Revolution in Military Affairs' defined by new modes of engagement from the 1990s the influence of 'New Public Management' on defence supplying has arguably been neglected (Norheim-Martinsen, 2016). A few notable exceptions have discussed management in military organisations (Ydén, 2005; Soeters et al., 2010) as much as the development of private security companies (Avant, 2004, 2005; Ortiz, 2010). These have stressed the challenges of coordination that are due to the logistical complexity of modern military operations and to the highly emotional character of deadly violence.

Based on the assumption that no society, even democratic ones, can do without a military and the observation that defence attracts considerable government spending various studies have examined the notion of 'liberal militarism'. On one hand, policy studies (see Rosen, 1991; Mérand et al., 2010; Joana & Mérand, 2014) have made the case that political-cultural liberalisation came with a movement in defence objectives beyond the exceptional use of force. It has been noted that 'political leaders, military officers, and diplomats' were 'to partly surrender a key element of their state identity – the link between national defence and the state' (Mérand, 2008: 3). On the other hand, economic liberalisation came with evolving demands on defence means, including a focus on outcome over input (Hood & Lodge, 2004), on performance assessment (Bouckaert & Peters, 2002) and the development of defence markets (Gansler, 2011). In these debates, it appears that whatever creates cohesion is also transformative.

Importantly, defence beyond the nation-state has also been recognised in connection to the evolution of military strategy itself. By the late nineteenth century, railways supplemented sea power, becoming the fastest means of moving men and materiel, with a decisive step forward having been the coordination of planning and supplying developed from 1862 by the Union (Northern) forces in the US Civil War.<sup>5</sup> But the new conception of military strategy was most fully articulated by Alfred Thayer Mahan, son of a West Point professor, whose *History of Sea Power* first elaborated that 'the practice of strategy should transcend the confines of

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<sup>5</sup> A structural transition towards the line-and-staff structure was developed on US railroads, and foremost on the Pennsylvania Railroad, in the 1850s, where the US Military Academy graduate, Herman Haupt, then Superintendent of Transportation, introduced this structure requiring a continuous relaying of accounting information from all levels of management to his Department. Hoskin and colleagues (2007) observe that, once the Civil War began in 1861, the Union forces were losing battles despite their superiority in equipment. A response was to create the first General Staff Office to foster the administrative coordination of all forces and another to co-opt railroad executives to run the US Military Railroad. And so the possibility of strategizing-via-logistics began to form, with a major feat being the coordination, in 1863, of an operation over 12 days, transporting 25,000 troops, artillery and supplies across 1200 miles and 6 different railroads, which ensured success in the battle of Chattanooga – an operation watched by a group of Prussian officers (Wolmar, 2009: 92-93).

war itself' (Hoskin et al., 2007: 179). So for successful sea power 'the first naval necessity was to control sea approaches' rather than ports; 'the only strategic position became constant vigilance "looking outward" from a clearly defined territory which must extend into the ocean' (ibid.: 180). Logistics had to combine both permanent locations or bases within and beyond the state territory with continuous means of supplying and replenishing resources, into an indefinite future. Strategic planning stopped seeking the annihilation of enemies in 'decisive battles' and turned to constant preparedness and deterrence.

The break with an individualistic defence planning intensified over the twentieth century remoulding command (King 2006, 2011a, 2015). It came with twenty-first century *command collectives* that are sometimes set out in a kind of administrative coordination.

The bureaucratic expertise of the staff has been improved and their cohesiveness has been condensed so that they are now bound in dense solidarity, even when they are not co-present. (King 2019: 443)

Although command has, in a way, always been distributed that may increasingly be the case. 'Command regimes' have been identified across different methodologies, periods or cultures (van Creveld, 1987; Hasselbladh, 2005; Cohen, 2013) which subvert, at least analytically, the notion of a 'balance of powers'. References to national defence have remained present but there is now always a general staff function enabling the alignment of conducts.

### **3. A theme in the tradition that runs through Foucault**

There are several facets involved in reviewing the development of administrative coordination for defence and its European manifestation. One relates to Foucault's distinction between 'discipline' and 'security', that is, modalities of government isolating and distributing conducts (Elden, 2007: 565). Yet, 'discipline' remained in Foucault's 'dispositifs of security' via a 'double disciplinarity' of disciplinary knowledge and disciplined conduct. Continuing the genealogy of government therefore involves analysing the two sides of representation and intervention, 'knowledge' and 'power'. It also means evidencing how these aspects are placed in wider contexts and link to experience (Lemke, 2001). It is further an invitation to consider indirection in exercising power, both the conduct on conducts of others and of oneself – not least by knowing oneself (McKinlay & Pezet, 2018).

There is also then a need to consider the interplay of 'discourses-and-practices'. Foucault's key and foundational discursive construct is the 'statement', whether in speech or in writing. It is not limited to 'speech acts' but incorporates all forms of what one might call 'linguaging acts'. In the *Archaeology of Knowledge* it entails non-narrative statements since 'it is relatively easy to cite statements that do not correspond to the linguistic structure of sentences', a category in which Foucault includes the verb forms in Latin grammar (amo, amas, amat), and examples like 'a classificatory table of the botanical species (...), a genealogical tree, an accounts book, the calculations of a trade balance, (...) an equation of the nth degree, or [an] algebraic formula' (2002: 92-93). This refusal to identify 'statements' with sentences, or with propositions or speech acts, is a move followed here, noting that 'the accounts book' and its accounting statements, along with other such non-narrative and therefore 'non-glottographic' statements (Hyman, 2006; Bassnett et al., 2018), are integral to discourses, particularly for modern knowledge disciplines and 'governmental management' (Foucault, 2002: 89-98).

Thus acknowledging with Foucault that making statements entails regularities required to establish discourses-and-practices involves recognising that this applies equally to statements made in speech, in narrative (or glottographic) writing, and in non-glottographic writing.

Across all these ways of making statements there will be an interplay of ‘linguaging’ subjects and ‘linguaged’ objects, in what Foucault characterises to be modes of ‘objectivation-and-subjectivation’, out of which historically specific ‘modes of veridiction’ emerge, each with their patterns of articulating truth and error, and each with their consequent strategic ‘battles for truth’, where the objective is naturally winning, in a process whereby truths-and-falsehoods become effective and debatable (Ibid.: Part II).

The thesis recognizes that the coordination of defence administration in Europe emerged alongside a new conception of the state from the early nineteenth century (Foucault, 2007, 2008). Foucault highlighted the shift in focus from prince-principality relations enforced by discipline to population-and-things relations regulated by security and by the delineation of security spaces and population-related problems understood by probable reasoning and addressed by statistical normalisation (Elden, 2007). It also recognizes that Foucault would then, in *The Birth of Biopolitics* (2008), study forms of liberalism that still hold today, on the basis that the ‘governmental management’ of populations – populations made up of desiring subjects – would be the project to which ‘liberalism’ would be the fundamental answer, across modern, ‘doubly disciplinary’ ways of thinking and doing. The first is German ordoliberalism and the second that form of neo-liberalism articulated distinctively by the Chicago School. The former starts from the ‘equal inequality of all’ and seeks to unblock competition by reconstructing a state upon economic liberty. The latter cultivates differences by making the state a region of the market and by addressing not a fixed human nature but a moving condition (Lemke, 2001): a move where, Foucault notices, ‘labour’ ceases, in the 1950s, to be characterised within economic discourse to be a ‘labour power’, a conceptualisation whose effect had been ‘to neutralise [labour], and to do this by reducing it exclusively to the factor of time’ (2008: 220).

Instead, in the Chicago school’s approach, labour becomes a variable that can be intensified through judicious management, self-management and accounting, to evaluate individual and collective variations in ‘performance’ and ‘value’. As Foucault observed, the neo-liberal homo economicus ‘is not the old “partner in exchange” but an entrepreneur of himself’ (Ibid.: 226). He then went on to observe that this version of homo economicus (being articulated in Gary Becker’s vision) is far from just a heroic entrepreneur but also a manifestation of modern governmental reason; for following on Becker, ‘homo economicus, that is to say the person who accepts reality or who responds systematically to modifications in the environment, appears precisely as someone manageable (...) who is eminently governable’ (Ibid.: 270; Hoskin, 2015: 78-79). One may then see why analyses of disciplinary power ended up being concerned with populations of desiring subjects sensitive to changes in that balance of profit and loss (financial, scholastic, reputational or other), but have also, by making the ‘value’ of such changes more ‘objectified’, contributed to make that modern construct of homo economicus and the assumptions underpinning it, ever more ‘real’ (Miller & Rose, 1990).

Foucault’s ongoing study of ‘governmental reason’ helps completing the argument that the ‘governmental state’ and capitalist systems together constitute modern ‘governmentality’. It also helps fleshing out a framework for the analysis of power. In Foucault’s terms (2007: 108) there are (i) targets of power, people and things, (ii) knowledge about their characteristics and (iii) ‘dispositifs’ of security, which are engines of learning about the targets with side effects since they also are subjective-objective and can rearrange their relations. Here scholars who have extended this kind of analysis brought valuable insights. For instance, Ian Hacking has examined ‘looping effects’ to understand evolving ways of being (2004: 288), an insight which has particular purchase once ‘dispositifs’ are seen in this subjective-objective light. Meanwhile

Alain Supiot has argued that governing and exercising power are different things (2017: 3), which is important to remember in relation to his recognition of how 'law' becomes a tactic of power beyond the governing of states through 'law and economics'. There is a close relation to Foucault's observations on the 'Government of Things' which, Lemke stresses (2015: 11), 'enacts a mode of power very different from sovereignty'. At which point one may quote Foucault (2007: 99): 'it is not a matter of imposing a law on men, but of the disposition of things, that is to say, of employing tactics rather than laws, or, of as far as possible employing laws as tactics; arranging things so that this or that end may be achieved through a certain number of means'. Here is then posed, in a newly nuanced and ambiguous way, the problem of what 'power' is (McKinlay et al., 2012).

That problem is equally posed where 'the military' becomes redesignated under the terms of 'defence' or 'armed forces'. The military thus designated has become critical to supporting the modern principle of non-interference in the internal affairs of other states. It has enabled 'state force' to be seen to grow from within, beyond territorial expansion, and has become viewable as an exemplar of 'state reason' (Elden, 2007). Yet, surprisingly, the military remains a relatively underexploited aspect of Foucault's work. That is one relative silence or absence this study seeks to fill.

### **B. The emergence of a few distinctions**

The following sections continue to consider the interplay between shifts in reasoning and plays of events considered in the previous ones. It concentrates on a period that is beyond the initial historical shift towards governmental reason and closer to its present manifestation. It focuses on its development in the military context and on the interplay between defence and administrative coordination. It means examining the coming into being of such distinctions as that between European peace and defence, between defence strategy and administration and between bureaucratic, *rule-following* and managerial, *mission-oriented* administration. Many would object: there are national armed forces and there is their cooperation in Europe; defence administration is not defence, it is just logistics; and 'bureaucratic administration' is actually a tautology for all administration is 'bureaucratic'. What I say: defence administration did not become European but distinctions emerged.

Another theme developed in this part are the remarkable linkages that connect the works of Foucault and Hacking. One is the significance of accounting for 'governmental reasoning'. Hacking wrote extensively about probability 'hacking' his way through the statistical jungle. In particular, Hacking studied how the erosion of determinism cleared the space for laws of chance (1990a, 2006b) in conjunction with a new object, the *population* (2015b). The second aspect concerns the conception that reasoning is not just for finding out what is best to do or what is true but to convince others about such things (Hacking, 2013, 2016). Although Hacking has drawn more on Aristotelian logic than Foucault's continental sensibility may have allowed, both recognised the importance of accounting for argumentative societies. Last is the way to analyse the interactions between names and people, something that Hacking called 'dynamic nominalism' and that he learnt from Foucault (Hacking, 2007a: 294ff.).

### **4. Defence of Europe & 'governmental reason'**

The expansion of governmental reason across European nation-states meant, in the twentieth century, that military alliances among national armed forces remained critical for the waging of war. Noticeably, NATO is a 'Treaty Organisation' in the mould of traditional alliances – albeit with a dominant and non-European partner, the US. The expansion came with an evolution in concerns from the household to the population and from legitimate government to political

economy – from regulating everything to regulating as little as possible. Accounting became essential to statistics and the ‘knowledge of states’ (Hacking, 1982). Laws, from multiplying sovereign power came to subtract it (Foucault 2008: 8). The economy, from being a space of jurisdiction became one of veridiction where spontaneous phenomena are objectified and controlled (Ibid.: 31). Foucault and Hacking have stressed this differently than Supiot. Supiot studied how ‘the contractual order was subordinated to the sphere of law’ and how contracts and cost-benefit analysis then came to influence the application of the law (2017: 121ff). On Foucault’s analysis, the laws became less extrinsic and more intrinsic to the art of government (2008: 10). The market thus developed within or alongside the state before incorporating it with the self-regulating government being *neo*-liberal (Ibid.: 20) or *ultra*-liberal (Supiot 2012: 29) and resurrected from olden times.

The evolution of governmental reasoning also relates to war-and-peace. In the sense of the 1944 Declaration of Philadelphia, law becoming relative to local interests – by legal forum shopping of transnational enterprises – is at odds with ‘social justice’ without which ‘there can be no lasting peace’ (Supiot, 2013a: 7). Internationally, despite national liberal critiques, the liberal pursuit of perpetual peace came with either endless wars or the subjection of other nation-states (Dillon & Reid, 2009: 5). ‘Coalitions of the willing’ where military assistance and political alignment are exchanged for economic support illustrate the expansion of allegiances ties (Supiot, 2017: 211). Defence has had a central role in these evolutions (Foucault, 2007: 110). Politics became a continuation of war to reuse Foucault’s reversal of Clausewitz’s dictum (McKinlay & Pezet, 2018: 58). But if feudalism resurfaced it is in novel guises. After the treaty of Westphalia, ‘Europe [was] the way of making Germany forget the Empire’ (Foucault, 2007: 304). The development of European defence coordination may then be the way for Europe to ‘forget’ the ‘American imperialism’ that followed the North Atlantic treaty.

The importance of the military has been a recurring theme in studies about the history of government.<sup>6</sup> Recent studies have analysed the destabilisation of various networks through globalisation.<sup>7</sup> They emphasised the simultaneous local concentration and global expansion of these interests. Security apparatuses have markedly changed since the end of the Cold War.<sup>8</sup> Academic interest was thus predictable in defence policies,<sup>9</sup> military cohesion<sup>10</sup> and armed forces.<sup>11</sup> The *defence of Europe* was substantiated at various levels, prominently by King (2011b), Jones (2007) and Mérand (2008). They developed their arguments by laying bare symmetrical dualities: King describes contemporary military transformations in terms of a focus on rapid reaction forces and a transnational cooperation for military deployments. Jones identifies an international and a regional dimension to European cooperation for defence policies, economic sanctions, arms production and joint deployments: the end of bipolarity

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<sup>6</sup> It has been identified to be an aspect of modernity by Tilly (1985), in relation to capitalism, and Bourdieu (1993), by interactions of physical and symbolic capital. Bourdieu studied ‘fields of power’ in which actors draw on capital to develop their position. The state became such a field by the distinction-and-connection of many fields. Tilly examined the combination of ‘coercive forces’ that made the state together with the military and market forces. Mann (1986) focused on economic, military, political and ideological ‘networks of power’. These authors identified the state to be the territorial overlap of several networks of interests.

<sup>7</sup> Castells (1996), Strange (1996), Dicken (1998), Held & McGrew (2000), Held, et al. (2000).

<sup>8</sup> Fukuyama’s ‘end of history’ (1992) and Huntington’s ‘clash of civilizations’ (1996) can be considered in opposition or read conjointly with van Creveld’s ‘transformation of war’ (1991).

<sup>9</sup> See Howorth & Keeler, 2003; Anderson & Seitz, 2006; Posen, 2006; Menon, 2009; Howorth & Menon, 2009; Irondelle & Mérand, 2010; Howorth, 2012, 2017a, 2017b, 2017c, 2018a, 2018b; Tardy, 2018.

<sup>10</sup> King, 2005, 2006b, 2013, 2015, 2019; Siebold et al., 2016.

<sup>11</sup> Boëne, 2003a, 2003b, 2011 Mérand, 2003; Dandeker, 2003; Hartley, 2006, 2011; Jones, 2006; Markowski & Wylie, 2007; Vennesson et al., 2009; Cross, 2013; Castellacci et al., 2014; DeVore, 2014.

and the preservation of peace. Mérand then emphasises joint Western military missions and common European security policies. These authors highlighted several monopoly claims on legitimate violence. They have focused on *coordination* and its cognates, collaboration or cooperation, to show that these usually serve to designate a 'function of relative power' (Jones, 2007: 12).

Security studies have drawn attention to transformation and coordination. Europe's armed forces are trained and deployed conjointly and a shared culture evolved in consequence (King, 2006b: 273). King has examined this evolution of the permanent military apparatus by looking at typical activities, plans and controls conducted in tactical headquarters, infantry platoons or divisional staffs. This came with a return to all-volunteer armed forces reflecting mercenary or expeditionary forces of the seventeenth and eighteenth century Europe (Luttwak, 1995) or the renaissance of the 1759 divisional principles of command (King, 2019: 39). Transformation remoulded coordination. '[A] new military regime is beginning to crystallise in Europe' (King, 2011b: 14) that has been variously referred to by 'transnational' (Ibid.), 'transgovernmental' (Mérand, 2008) and 'intergovernmental' (Jones, 2007) coordination and that relates defence departments, forces and enterprises together.

'Europe [is] a geographical region of multiple states, without unity but with differences between the big and the small and having a [history of] relationship of utilization, colonization, and domination with the rest of the world' (Foucault, 2007: 298). It was divided by interstate armed struggles until the end of the second World War. For King, contemporary military transformations manifests a European 'integration' movement (2011b: 19). Jones emphasises 'cooperation' to reflect persisting differences (2007: 4) while Mérand insists on the wilting nation-states (2008: 16). National sovereignty is 'no longer as absolute as it once was' and has effectively become 'distributed and shared' (King, 2019: xiv) – is it European peace or defence?

### **5. Administration of defence & 'governmental management'**

Foucault spoke of the military being in effect a 'model' for the 'governmentalisation of the state' (2007: 110). That committed him to meaning that defence is among all the features of statehood a paradigm of governmentality. Further, 'commerce will never replace war because not only is war fought for commercial advantage but the logic of commerce also mimics that of war' (Dillon & Reid, 2009: 6). At the same time, the administrative coordination of business enterprises displaced coordination via the invisible hand of markets (Chandler 1977: 1). Learning by systematic writing and grading has become the key to many parts of the economy over the twentieth century (Hoskin & Macve, 1988). Line-and-staff structures and evaluation procedures similarly overwhelmed the balance of national powers and 'security competition' (Jones, 2007: 2). These are among the more important reasons for considering defence on the one hand and its administration on the other hand.

European armed forces increasingly look like multinational corporations: they operate on a global theatre; their [human]power is international in outlook; and their governing structures are increasingly similar. (Mérand, 2008: 11)

Importantly, administration is neither secondary nor inferior to strategy. The relation is one of togetherness: the one becomes coherent and the other practicable if the two grow together (Hoskin et al., 2007: 168). The modern conception of strategy entered both the business and the military domains from the late nineteenth century. Students of civil-military relations have traditionally examined political rather than administrative controlling. Huntington's (1957) and Janowitz's (1960) works on the military profession in Western democracies were seminal, coming to different though compatible conclusions. Janowitz studied the military's evolution

'into a vast managerial enterprise with increased political responsibilities' inducing 'a strain on traditional military self-images and concepts of honour' (1960: 12). Strategic deterrence, limited warfare and the war-and-peace erosion characterised these 'constabulary forces'. Huntington looked for an 'objective civilian control' (1957: viii). Rather than examining how the military fitted modern society he considered how it could be a role model. Janowitz and Huntington, among other contributions, directed attention to the collective dimension of defence strategy. In achieving this, they opened up the possibility for studying the reasoning of particular groups.

Business and military strategy did not derive from one another nor did they evolve in wholly different directions. Instead, the modern conception of strategy arose almost simultaneously in both domains and developed by mutual exchanges (Hoskin et al., 2007). On the military side of things, Clausewitz and Jomini are two authorities. Clausewitz's work, *On War*, has been 'written as a handbook of strategy for future commanders-in-chief' (King 2019: 2). It was pre-modern with strategy being 'the use of engagements for the object of the war' in annihilation conflicts (Hoskin et al., 2007: 175). Jomini's notion of strategy was mainly about superiority in decisive battles through detailed schemes of manoeuvre (Ibid.: 176). Clausewitz and Jomini lastingly influenced the understanding of war but the modern conception of strategy, across war-and-peace and incorporating non-military aspects, came, it was noted above, with Mahan (Ibid.: 179). Pre-emptive control and permanent preparedness through logistics became decisive. Mahan has a reputation of having glorified national expansion (Huntington, 1957: 276), being 'a publicist and an ideologist' (Janowitz, 1960: 432). He also devised strategies for the prevention of war.

Although modern strategy is developing from supply concerns and through administrative coordination, studies of defence strategy and logistics evolved rather separately. Still, defence administration and learning by accounting contributed to escape the immediate embrace on competition and conflict (Hoskin et al., 2007). In the modern understanding, the continuous documentation and evaluation of facts makes strategy effective, though in transformed ways (largely because it manifests through statements). On one hand, strategy students compared defence activities across command echelons, nation-states or international organisations such as the European and North Atlantic councils or the United Nations headquarter.<sup>12</sup> On the other hand, administrative studies focused, mainly conceptually, on defence-business comparisons. It was suggested that armed forces and business enterprises are embodiments of the modern states and markets that monopolise the means of violence and production (Dandeker, 1990): they can be distinguished by the production and exchange of statements that were studied in relation to social division, coordination and competition and reference to Marx, Comte and Machiavelli respectively. More recently, an 'administrative turn' in European security studies has been exhorted (Trondal, 2007; Trondal et al., 2010). This was made considering that little was known about administrative routines (Bossong & Benner, 2010) beyond studies of crisis management reforms for the EU (Wendling, 2010), or of decision autonomy in United Nations' missions (Herrhausen, 2009) or of recruitment for the European Defence Agency (Mörth & Britz, 2004).

More scholarly interest has seemingly crystallised around the relation between strategy and accounting than between strategy and administration. That has been an essential aspect of administrative coordination. Arguably, accounting studies have addressed strategy since the

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<sup>12</sup> Yost (2000), Sloan (2003), Kaplan (2004), Michta (2006), Howard (2007), Benner & Rotmannann (2008), Autesserre (2010)

inception of the field. Chenhall pointed that contingency research adopted the conventional view that accounting serves to immediately apply strategic decisions (2003). That may have come from neglecting to examine what makes strategy and assuming that accounting conveys rather than formulates ideas (Hansen & Mouritsen, 2005). However, accounting is actively contributing to realising strategy (Mouritsen & Kreiner, 2003). And by asking what influences strategy, different roles of accounting started to be identified (Skærbæk & Tryggstad, 2010). As accounting was often taken to be subordinated to fixed ends (Wilson, 1997; Abernethy & Brownell, 1999) learning had been forgotten (Whittington, 2004; Miller & O’Leary, 2005). Overcoming this enabled to recognise strategy’s inherently collective dimension (Chua, 2007) and led to expose accounting’s constitutive influence on strategy (Baxter & Chua, 2003). Yet, regardless of the kind of nominalism the aim was arguably always to explain how coordination can occur. In the traditional, static nominalist conception, coordination is to be improved and in the more recent, dynamic one, to be understood. Now, there seems to be more agreement on accounting’s role in representing and remoulding strategy than on ‘what makes accounting accounting’. One view is adopted here to identify accounting’s peculiarities, not its essence. It links with writing and compulsion and is introduced in Part C.

## **6. Management of administration & ‘managerial government’**

Modern governmental reason came together with the concern for the economy in matters of state (Foucault, 2007: 95). Political economy became one important source of knowledge for government during demographic and industrial expansion. ‘Governmental management’ thus designates both the government of the economy and the self-limitation of government: ‘a government is never sufficiently aware that it always risks governing too much, or, (...) never knows too well how to govern just enough’ (Foucault, 2008: 17). Calling modern governmental reason ‘managerial’ signals crossovers between military and business fields but tends to foster a single vision and mask the ways of making things happen – the bureaucratic administration, management by objectives or mission command. That list does not claim to be definitive or the best characterisation of modern government but it explains my preference for the broader notion of administration-via-accounting to address the multiple ways in which governmental reason can and is internalised.

To examine the diffusion of governmental reason requires to discuss first the uniqueness and sameness of defence compared to other fields. The authority to use force on behalf of the state given to the military and to similar ‘uniformed organisations’ makes these exceptional (Soeters, 2000). This has remained the case even in postmodern times (Moskos & Wood, 1988; Boëne, 1990). Another distinction concerns the significance and role of secrecy for ‘security agencies’ (Grey, 2009: 311). It fits studies of the military’s unusual ‘communal life’, ‘hierarchy’ and ‘discipline’ that seem to suggest an almost unconstrained performance of orders (Lang, 1965). More importantly, what is distinctive of the military is *command* (King, 2019). Variants of command certainly exist for the police or the pastoral but there seems to be little equivalent for business enterprises. At the same time, bureaucratic administration and management by objectives made state support both part of the supportive state and comparable to business administration (see Norheim-Martinsen, 2016). Yet, security and organisation studies have mostly evolved in parallel (Grey, 2009).

On one hand, security studies of military transformations gathered around the notion of a ‘Revolution in Military Affairs’. It designates changes from around the mid-1990s in Western approaches to military operations (Hobson, 2012). The studies addressed the decline of mass armies over the twentieth century and its link to reductions in human-power (Martin, 1977; Dandeker, 1994; Boëne, 2011; Manigart, 2018). The ‘revolution’ was discussed together with

strategic, economic, technological and social changes. The influence of NATO in the diffusion of such views among allies has seemed to be comparatively limited (Farrell & Rynning, 2010; Galbreath, 2014). The description of transformation was debated to favour *innovation* over 'revolution' (Cohen, 2010; Petersson, 2011). There is no uniquely accepted analysis but rather recurring themes (Grissom, 2006). Innovations have concerned military doctrines rather than administrative reforms, denoting dramatic changes more than gradual evolutions and have seemingly been largely infused with the idea of success.

On the other hand, 'New Public Management' studies have flourished in parallel to focus on the transformation of public administration but almost to the exclusion of defence. Again, there are some notable exceptions. These concern security studies that examined the rise of private paramilitary forces (Mockler, 1986; Shearer, 1998; Singer, 2003; Avant, 2004, 2005). A few accounting studies also examined the contemporary adoption of business management ideas for defence (Barton, 2003; Catusus & Gronlund, 2005; Skærbæk & Thorbjørnsen, 2007; Skærbæk, 2009). Still, little consideration has been given as part of governmental analyses to defence and how it is a model of modern government (Hoskin & Macve, 1988; Hoskin, et al., 2007).

One may find single chapters (...) in typically edited volumes on individual countries, but no systematic comparisons of defence management reforms between European countries. (Norheim-Martinsen, 2016: 315)

'New Public Management' is a research programme that investigates the importance that management, in the appearance commonly associated with business administration, came to have for public administration. From the 1980s and starting in the Anglosphere, administrative reforms have been designed to move from coordination by the 'double-bind or "collibration" methods toward the target-setting homeostatic method' (Hood & Dixon, 2016: 410, scare quotes added). These fostered a conception of public administration made of corporate units distinguished by their products, linked by contracts, driven by concerns for costs in relation to output (Hood, 1991, 1995). Reforms were criticised for deemphasising values of universalism and equity against individualism and efficiency (Fountain, 2001; Pollitt, 2007).

The research itself came under strain. After the rosy dawn came the 'middle-age' and the paradoxes (Hood & Peters, 2004) before a twilight was discussed (Pollitt, 2016). It was argued that the programme ran its course partly because the reforms had been resisted (Jones, 2001). Echoing the notion of 'New Public Governance' (Osborne, 2006, 2010) others continued: 'the torch of leading-edge change has passed from NPM and will not return' (Dunleavy et al., 2006: 468). Nonetheless, the word 'management' with its business connotations came to have many uses in the field of public administration. It has developed to the point of being a regular part of many administrations (Pollitt, 2007; Lapsley, 2008). While governance/management is not incompatible with bureaucratic hierarchies (Ferlie et al., 2011), it frequently denotes network structures (Hyndman & Lapsley, 2016). Many researchers also seem to discuss success where they ought to be considering success-and-failure (Hood & Dixon, 2016). Importantly, when considering public administration, some structures/procedures are more natural than others. But it would seem that 'public management' has not or barely crossed from academic to more common usage. It is a handy tag that attracted many contributions to which I pay a good deal of attention. The crucial observation is that many questions posed in the context of business arise equally for other kinds of administrations – public or defence ones. Given the thesis' focus on ground-level issues I use the forthright and less polemical 'management' to discuss them.

Command has long been *the* way to make things happen in defence. It has been studied by considering the social dimension of war and its conduct (Ashworth, 1980; Collins, 2008). King recently made three sensational contributions to its understanding (2011b, 2013, 2019). The first showed that modern military coordination involves more than a national armed force being commanded by another nation or by a multinational staff. It means rather to operate together on high-intensity missions. The second contribution was to study the shifting source of combat cohesion from ideology and comradeship to training. Last, is the analysis of the shift in conception of command itself, from individualistic to collective command perceptions. Command can be identified by its expression considering that 'verbal commands remain vital because of the noise of battle and the exhortatory collective effect which shouting has' (King, 2013: 19). It is also distinguished by collective procedures of 'representations', 'movements' and 'command on contact', simple instructions conveyed under fire (King, 2006a). These views have been informed by influential studies on the evolution of leadership (van Creveld, 1987; Cohen, 2013). Janowitz noted that, in the post-world wars period, authority by initiative had replaced authority by domination (1960: 42). That is, direct control became complemented by mediated bureaucratic practices (Hasselblad, 2005). Initiative, once the preserve of generals, became shared with the generals' staffs.

Security studies have manifested more interest in command-management relations than organisation studies. Drawing on Drucker's work King investigates the 'executive function' of command as to 'get the right things done' (Drucker, 1966: 1). On King's analysis command is made up by the functions of mission 'definition', 'management' and 'motivation' (2019: 69). That is, management is part of command and, with decisions made *in-extremis*, both interact vigorously.

[Having noted that] while practically there is certainly no clear divide between mission definition and its management, conceptually the functions are separable, with *command superior and prior to management*. (Ibid.: 67, emphasis added)

Supiot develops the almost reversed attitude by opposing 'government' and 'governance' and equating each with command and management: 'whereas government implies a *commanding* position above those governed (...) governance starts from individual freedoms, not to limit them but to programme them' (2017: 116, my italics). That may not help to understand what unites them. Still, Supiot's emphasis on *management by objectives*, by a similar reference to Drucker's work (Ibid.: 145ff), is instructive. It compares directly with *mission command* (King, 2019: Ch.5). It suggests that modern management and command are mission-oriented. It also seems to justify that...

...by drawing on management literature, it is possible to begin to define that often elusive and difficult concept – command. (Ibid.: 69)

Perhaps, the comparison can illuminate both.

Bureaucratic administration is the last piece in the attic. Supiot may be seen to concentrate on government by laws and governance by accounting, that is, the rule of laws and the rule of rules, or even, rule-following and mission-oriented administration (2017: 122). He analyses an 'inversion' in the precedence of legal and statistical laws (Ibid.: 188) in a vein similar to 'public management' studies. The recent extension of the influence of political economy to evaluate entire legal systems may have come with the union of communism and capitalism (Ibid.: 10). That remakes the *dogmatic foundations* of society, which define subjects responsible for their choices, who are simultaneously subjected to the laws. This inversion may fuel a return to past feudal structures (Supiot 2013). It also allows to develop the contrast between the observance

of rules and the selection of the rules best suited to the purpose of a particular mission. The distinction is here between two different instances of the same governmental reason whose immediate and founding correlates are insubordination and missing the mark. Both are critical to modern command collectives (King, 2019). Yet, the latter matters more to management by objectives than the former. Hence, I consider bureaucratic administration separately.

It may now have become clearer that the nation-state's existence is relatively recent and specific and closely related to that of a permanent military. Its conception has evolved from a state of justice regulated by transcendental laws to the self-regulating governmental state. The intermediary episode of the 'administrative state' has impressed the distinction between the outward-facing military and inward-facing police. The modern understanding of learning by accounting brought about the governmental reason, which, in the military, was developed along with a permanent defence administration. It has been diffused specifically by *planning* activities conducted via line-and-staff structures, which, as strategy-and-logistics combined, were directed at *supplying* and recreated by *controlling* procedures using accounting. Yet, governmental reasoning is not uniform. And as its parts moved, defence administration could, within Europe, go beyond the state indeed.

### **C. Facing the tribunal of sense experiences**

Our statements about external reality face the tribunal of sense experience not individually but as a corporate body. (Quine, 1950: xii)

Statements make sense in a plurality ('a corporate body'). They are judged (indeed, 'face the tribunal') by how well they express proximity with direct experience and fit the requirements of one's conceptual scheme. The reasoning making them therefore owes much to others. Not that one is made to reason by others, but in the sense that should one look back over the history of thoughts one recognises that others were there before.

The following part returns to some of the material presented in the previous two parts and introduces new material to discuss the specific contributions of several fields of inquiry to the themes defined. Three broad fields can now be outlined that will inform the rest of the thesis. These point to, in broad terms, critical-new accounting, administration-management and war-defence studies. They inform the study, which intends in return to fill a void in the exposition of some issues: how and how far have management systems initially developed for business purposes been adopted for European defence administration? How does it compare with command and affects European defence – specifically when considering accounting usages?<sup>13</sup>

## **7. Perspectives on the concept of accounting**

Chapter 2, §5 (henceforth §2.5) reviewed the links between strategy on the one end and logistics and accounting on the other, stressing analogies and exchanges between these fields of investigation. Such an understanding becomes possible when one stops taking 'accounting' for granted. That may be one achievement of the 'critical' stream of accounting researches that began to focus not so much on accounting than on the concept of accounting. Many 'new'

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<sup>13</sup> It may be briefly stated that 'new' accounting studies developed from the mid-1980s that were critical of the 'old' overly functionalists and almost ahistorical interests (Napier, 2001). These sought to describe precisely how accounting statements make economic, mathematical or social institutions effective while transforming them (e.g. Mattessich, 1980). The 'science of administration' formalised in nineteenth century Europe, branching out of legal studies by exchanges across continental and common law traditions (see Wilson, 1887; Legendre, 1968). It was connected with fields of political, social and organisation inquiries to evince 'conducts of conducts' more clearly. Last are security studies, which emerged following the world wars to understand conflicts in response to the failure of the international system to prevent them (Sheehan, 2005).

studies addressed the apparently naïve question of why some things are called accounting and not others. Among popular responses are those that consider accounting to be a matter of ‘inscriptions’ (Robson, 1992), ‘instruments’ (Miller & O’Leary, 2007) and ‘assemblages’ (Martinez & Cooper, 2017). This came with a wide interest for aspects of ‘quantification’ (e.g. Miller, 2001) and ‘visualisation’ (e.g. Chua, 1995). For reasons introduced earlier along with Foucault’s and Hacking’s works, the thesis focuses on statements in relation to knowledge and argumentation. The reasons and the links between accounting and government/governance are expanded below.

Accounting is as old as writing. In fact, accounting has recently been identified to be the first system of writing that was ever invented, around 3200 BCE, using cuneiform signs on clay tokens (Damerow, 2006; Hyman, 2006; Høyrup, 2009). These authors have shown accounting to be a way of naming and counting that is distinct from both the *glottographic* expression of narrating and from *speaking* itself. It is *non-glottographic writing* that is defined in a negative way at this stage, since it expresses information neither by pictographic nor phonetic coding. Nissen and colleagues make the extraordinary claim that accounting and writing arose in one leap in the city of Uruk (1993). From the outset, accounting served for the purpose of taxation, resource redistribution, schooling and advancing from ‘very restricted’ to ‘restricted literacy’. In that sense, accounting is not only *archaic*, being very old, but also *primordial* and essential to learning. It was argued that the development of double-entry bookkeeping relates to the appearance of the university and the discipline of silent reading in the twelfth century (Hoskin & Macve, 1986). The fast-growth of governmental reason from the early nineteenth century then linked to systematic writing and evaluation (Hoskin & Macve, 1988).<sup>14</sup> Accounting has long been synonymous with learning how to learn (Hoskin, 1992).

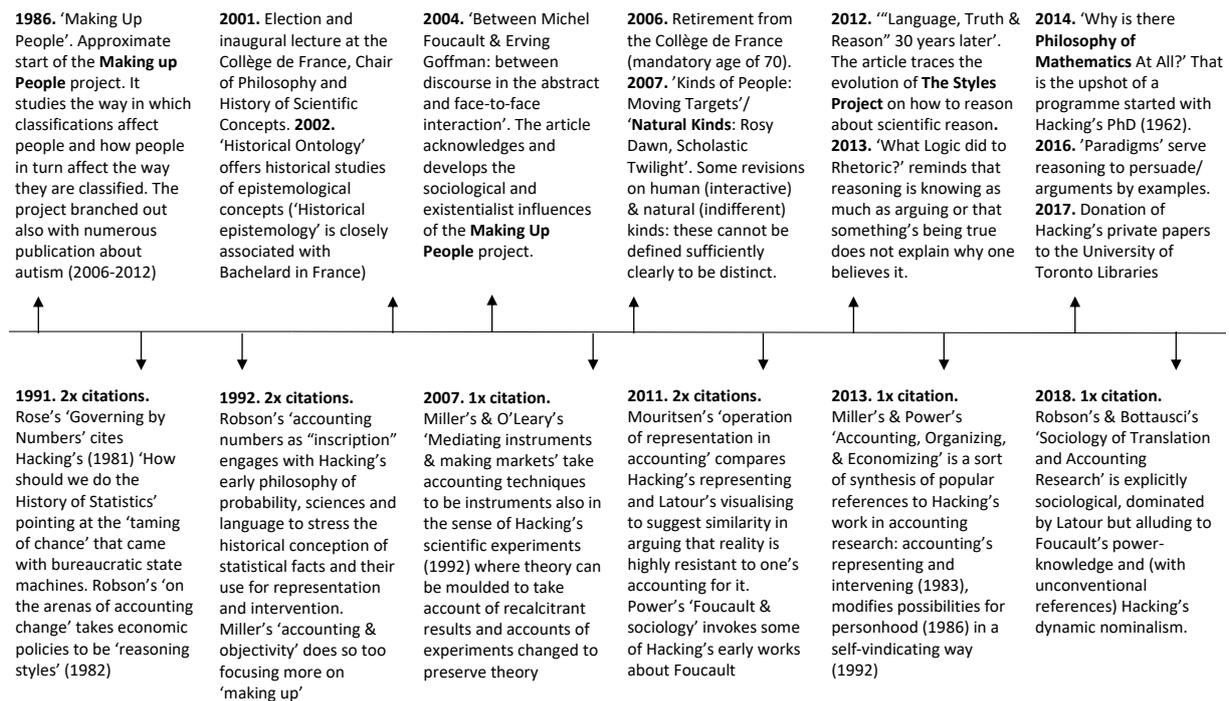
Although accounting may be the first writing its self-conscious study is recent. Its explosion along with globalisation was motivated by the search for ways to develop market exchanges (Mattessich, 1964) and understand socialisation. That drove academic divisions (Armstrong, 1994). The latter strand emphasised the ability of accounting to delineate spheres of economic activity (Hopwood, 1992) by making statements from which to learn about them (Thompson, 1998). By reducing the multiple dimensions of reality to two accounting expands it through its genius and its surprises. Two things have usually been discussed at this point: the accuracy of translation (Volmer, 1992, 1993; Beattie & Jones, 1993) and the efficacy of communication (Thompson, 1991). It suggests that accounting is also both *referential*, being used to refer to something, and *denotational* by having its own meaning relative to other ways of expression. More recent work analysed accounting statements through diagrams, charts, figures or tables. This has noticeably concerned risk management, a canon of management that developed to the point where it seemingly mainly served to enhance reputation and avoid blame (Power, 2004, 2007, 2009). Attention turned to ‘loose’ or ‘tight’ forms of control (Arena et al., 2010; Mikes, 2011) and it was argued that, for those who were able to see both the risk statements and their own responsibilities, administration was altered (Power et al., 2009). Referring to ‘mediating instruments’ that align fields (Miller & O’Leary, 2007), global-and-local aspirations

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<sup>14</sup> The field of accounting education seems less concerned with this primordial sensibility than with research-teaching exchanges (Jack & Saulpic, 2019). Considering that teaching depends on teachers as much as on the subject matter being taught, calls were made to do more than research-led teaching. This means to consider the knowledge of accounting and of learning/teaching accounting. ‘However, the type of journals in which such conversations can develop are rare’ (Ibid.: 458). Still, one may see how accounting research is a ‘basis for discussions’ and a ‘model for teaching’ and that role play teaching is a way to investigate – by enabling to experience complexity, to learn about it and to inform future conducts (de Groot & van de Ven, 2019).

(Kurunmäki & Miller, 2011) and current decisions with probable results (Miller et al., 2008), it was argued that risk statements, rather than producing warnings and audit trails, adjudicate interests and build commitment around projects (Jordan et al., 2013).<sup>15</sup> When considering statements, one may also say (as will be my wont here) that accounting is for *articulation*, to take advantage of the connotations of linguistic expression and anatomical connection.

Since accounting became an academic discipline many have emphasised the differences between the miscellaneous activities that have been filed away into it (see for instance Power, 2015). The use of accounting ‘instruments’ just noted is one of them whose understanding owes much to Hacking’s work. It is sometimes associated to science and technology studies although Hacking denied being a contributor to this field (Vagelli, 2014: 253). This section just used a few other words drawn from Hacking’s work (2014) to append some thoughts on what makes accounting: archaic, primordial, referential, denotational and articulation. His work has not created the same amount of valuable commentary, interpretation or historical scholarship that surrounds Foucault. That is markedly the case in accounting research where he has been mainly read for sociology and seemingly not beyond a few important publications (see Figure 2). He is rarely cited in comparison but he appears in prominent places. He is influential but for reasons that are likely to misrepresent him. I read him with care and try to use his words for my own research and with respect. That will be expanded in Part A of the next chapter but I should note here that I use him chiefly for *logic*, the combination of historical epistemology and argumentation.



**Figure 2: the disjoint evolution of Hacking’s publications and citations for accounting**

*The above contrasts a selection of texts published by Hacking (top) and by accounting scholars (bottom) citing him over a period that fits the timeframe of this study (see §4.5)*

<sup>15</sup> The metaphor of ‘instruments’ was made popular by Morrison and Morgan (1999: 10-37) to suggest that something may have a ‘purely instrumental value’ and/or be compared to the equipment of experiments used for scientific discoveries. The term got bashed in interviews since it gives chances to avoid admitting mistakes (‘blame the tool’) or to be rude about someone else’s work (‘the tool-maker is a loser’). This metaphor in particular is double-edged.

## 8. Conceptions of administration and their novelties

It is the object of administrative study to discover, first, *what government can properly and successfully do*, and, secondly, how it can do these proper things with the utmost possible efficiency and *at the least possible cost*. (Wilson, 1887: 197 emphases added)

Wilson wrote of the 'administrative science'. Legendre, later, in his big book on the *History of Administration* pluralised the 'sciences' and their influences (1968). Fukuyama, more recently argued there is nothing scientific in the inquiries about administration because of the absence of 'universally valid rules' and 'clear-cut best practices' (2004: 189). At any rate, the field may be recognised to have evolved from the strict compilation and commentary of laws, in the nineteenth century, to incorporate political, social and organisational perspectives. Arguably, that was another by-product of the development of the 'governmental state'. It is habitual to consider that a break occurred with 'scientific management' and to associate it with the texts of Fayol in France and of Taylor elsewhere. Again, I take another tack (Ezzamel et al., 1990). There may be more agreement about the recent past. Public administration has been marked by business-like management ideas, since the 1980s, and by austerity, particularly in the 2010s (Supiot, 2017). In that context, public-private (Hyndman & McKillop, 2019) and government-governance (Charnock & Hoskin, 2020) distinctions relating to accounting are relevant here.

Public administration has been the visible face of government, the feature of government-owned, not-for-profit entities that serve citizens. Many related issues were recently sought to be treated by adopting business structures-and-procedures with a view to make government more efficient and more accountable (§§2.2 & 2.6). Accounting has been used to understand these issues and to devise and evaluate possible solutions. Two themes of research can be put together to rehearse a tension: studies of 'performance management' systems argue that these did not serve public administration very well (Broadbent & Guthrie, 1992, 2008) while studies of 'accounting change' argue that they did not move its concept very much (Hyndman & Liguori, 2018). On one hand, accounting innovations have been introduced without properly considering the context and to the detriment of the general interest. This was diagnosed of university systems fostering value for money, income generation and productivity (Agyemang & Broadbent, 2015). On the other hand, the shift from cash- to accrual-based accounting, from annual to multiannual budgets or from single-period plans to greater flexibility about carrying forward underspends brought other issues. Although these changes are often constitutional and intended to widely support political control (Newberry, 2015), they have the potential of undermining democratic accountability (Ezzamel et al., 2005) and concern matters, which are esoteric – hard to understand and justify (Hyndman & Connolly, 2011). For these reasons and others including personal interests or short-term constraints it seems that little has happened (Hyndman et al., 2007). One may emphasise two things here: contributors to both strands acknowledge the novelty of austerity, the cuts in welfare spending and increases in tax, and the irony that it was fuelled by the bailing out of banks in crisis because of conducts that had initially been considered virtuous in governments (Hodges & Lapsley, 2016). At the same time, one may say, as was suggested earlier, that the two strands work in and by different mediums, accounting and the concept of accounting – that deflates tensions but not researches.

As befits the study of any form of indirection, attention should also be on how government and governance are articulated together. These may be considered to emphasise differently the various kinds of disciplines. 'Governmentality' is a topic and a way of inquiry that focuses on how particular ends can be achieved. Governance works in a comparable way, focused on complex problems involving different kinds of knowledge. Foucault has downplayed the role of the state analytically even before the coordination 'beyond the state' became meaningful.

Accounting has attracted interest also for its ability to influence activities 'at a distance' (Miller & Rose, 1990). It does not just expose new sets of concepts. It comes with new combinations of statements and procedures for using them. It lays down a track in language that translates abstract notions concretely and affects what can be and is experienced and reasoned about (Neu & Taylor, 2000). But that translation only produces a representation by likeness, perhaps an invigorating one, but also one that can never exhausts that which it seeks to represent (Neu & Heincke, 2004). Accounting also enables the 'self-discipline' of those to whom it is intended. Hence, the sense that it concerns individuals as much as multitudes (McKinlay & Pezet, 2010). Governance is then another remarkable point in this historical and analytical progression of governmental reason. It is notably used to address sustainability where there is a lot of cross-fertilisation between the phenomena and diplomatic and scientific knowledge (Thomson et al, 2014; Charnock & Hoskin, 2020). It mobilises diverse kinds of public-private arrangements (Jessop, 2003). It also involves statements whose evolution illustrate that coordination is not merely about deriving policy consequences but also about constantly reorganising the policy so that one can derive some consequences.

Importantly, accounting is not just counting but naming-and-counting (Ezzamel & Hoskin, 2002). The former conception has led some authors to suggest that accounting leaves people content, that 'the pronouncements of statistics lie outside the reflexive medium of language, and [that] this gives them a very particular dogmatic power' (Supiot, 2017: 92). It has been a recurring criticism in particular in discussions about 'performance' for public administration. Yet, these have hardly touched on defence (Norheim-Martinsen, 2016). I am more inclined to say that accounting changes everything without changing anything. The imaginary reality that is stated draws the attentive people in a world of fiction to let them discover the depth of the reality they have become accustomed to accept.

## **9. The pursuit of cohesion in war-and-peace & military life**

Defence has seldom been the place for debate about the present public-private exchanges in matter of administration (Ibid.). A few publications (Barton, 2003; Catusus & Gronlund, 2005; Skærbæk & Thorbjørnsen, 2007) discuss anomalies in almost the same sense as is presented in the previous section. It has even been noted that despite seemingly common interests and motivations the more general fields of security and organisation studies have remained utterly separate (Grey, 2009). One must return to history to find some connections. But even there, the 'resonating historical significance [of the all-consuming dimension of wars] has not found a proportionate response in the study of military accounting' (Funnell & Walker, 2020: 673). The following thus returns to these relations in security-organisation and accounting-military studies.

A few tracks were followed in §§2.2 and 2.5 through the woods of security studies that now cross more well-known paths. International relations became a field of inquiry after the First World War; security concerns followed the Second World War (Gray, 1982). From the start, these studies have centred on war and state security. The questions were expanded to peace and 'human security' to focus on further institutions and aspects of violence from terrorism, crime, pandemics, genocides, trafficking, poverty to climate change (Eriksson, 1999). Research progressed initially by using models from economics and to inform defence planning (Locke, 1996) until criticisms about a narrow, state-centred concept of security became clearly voiced. These have developed together with 'critical' security studies (Krause & Michael, 2002) which have been studying how things become identified to be security issues. This stream, not unlike many others, has also been rearranged in consequence of identity politics. This has concerned 'national identities' defined against threatening 'others' (Dillon, 2007) and gender with studies

of how women are affected by war or masculine sensibility informs security concepts (Hansen, 2000). Many analogies can be perceived between the history of development of security and organisation studies including the origins in political economy, the functionalist attitudes and their challenges from the 1980s or the distinction of American and European researchers and among critical schools. These are 'parallels' that have run 'almost completely independently' (Grey, 2009: 310). It is surprising particularly since 'many understandings of organisation (...) derive from precisely, if not always explicitly, military organisation' (Ibid.: 309). It comes partly from difficulties to gain 'access to areas which are often cloaked in secrecy' (Ibid.: 311). The interesting point here is that exchanges between the two fields may stimulate new questions, new arguments and more generally new ways to investigate on both sides.

A way around the difficulties to take a look at military organisation is to focus on historical cases. Indeed, interests in 'accounting and the military' has recently grown in the accounting history literature. In a systematic review of works published from 2000 to 2017, Cobbin and Burrows evaluated that these made up around 2,5% of accounting history publications of that period and around 80% of military accounting publications since 1945 (2018: 491). Although a majority of them analyse war, and markedly the First World War from British and American perspectives, a few themes can be highlighted: 'accounting control', 'accounting for military performance', 'accounting change' and the 'military influence on business accounting'. One persistent issue in the early history of the nation-state has been to control for the uncertain allegiances of military forces. In post-revolutionary Britain parliamentary controls developed that long kept the army without influence over its finances (Funnell, 1988). Similar concerns were present when McNamara introduced a Planning, Programming and Budgeting System in US armies in 1961 to control spendthrifts with the effect of normalising war (Chwastiak, 2001, 2006). Although this observation seems to have attracted attention (Funnell & Walker, 2014), little is known about how accounting is used by the military in theatres of operations. Military performance has chiefly been studied along with accounting change in early twentieth century Britain. Funnell showed how attempts to bring a business culture in the military administration came with efforts to shift from 'subjects' and categories of appropriation to 'object-based' accounts that were opposed for the costliness and uncertainty of their benefits (2006b). This was one of the side-effects of war on accounting (Marriner, 1980). In fact, wars have had the potential to influence accounting for entire economies (Loft, 1986). But that is not the end of road to the 'military influence on business accounting'. Indeed some literally mean that naval forces led nationwide accounting innovations in France and in the UK on numerous occasions from the nineteenth century (Lemarchand, 2002; Mann et al., 2016). So military-business ties through accounting are not new but their study is. One may now examine military accounting for European peace.

If security studies may support the understanding of organisations and their management, the management literature, and accounting research in particular, may also inform knowledge about defence, the military and command. That is something glimpsed clearly by King (2019: 69). The road is left open for a history not of past wars but of the present European peace (which is not quite as peaceful as it sounds). It means to examine defence administration and all that which serves to prepare for war or deter from it and to conduct military deployments. Among all studies known to me, the closest to that is Miley's and Read's about early twentieth century frontline supply (2014). It falls short of command but discusses accounting and comics statements together. I agree that something not being recognised to be accounting does not mean that it is not accounting. But accounting is naming-and-counting while graphic novels are narrating-and-drawing. It will appear in §3.8 that I am separating what they conflated.

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## **Beyond nation-states in the history *and* analysis of government**

The nation-state is an artefact of European history from the sixteenth century. Its conception has markedly evolved from its inception to the present day. The 'administrative state' parted with the 'state of justice' at almost the same time when probability was invented. That state also came hand-in-hand with permanent militaries apart from the police. By 1817 a shift in the conception of learning occurred in America. From that moment the 'governmental state' came into being together with many novelties including a permanent military administration. These ideas were decisive for the rise of modern management and travelled back to Europe partly through the world of military education after the American Civil War. It came with a shift from primarily principal-agent relations to line-and-staff structures of planning that have been made cohesive by supplying and controlling procedures. This is what the historiography of management labels administrative coordination by systematic writing and grading. For the greatest part of the twentieth century that coordination, and the waging of war, has remained integral to the state. However, that picture no longer seems to ring true.

This is a study of the administration of defence in Europe in the early twenty-first century, where coordination seems to be located beyond the nation-state through a change in setting. That may be a new step in the evolution of governmental reasoning. Foucault's framework of 'governmentality' offers a way to understand it by offering to consider the targets, knowledge base and driving engines of that reasoning. The focus is on accounting statements specifically and on how an understanding of cost-effectiveness is interplaying with 'reasoned-collectives'. Foucault (2007) and Hacking (2014) complement each other here. Their focus has been slightly different with the former focusing more on government and the latter on probability. Both have highlighted the importance of reasoning to find out and persuade. Foucault's continental sensibility moved him to talk of 'truth-games' while Hacking's analytical background manifests in talks of 'argumentation'. Hacking's nominalism is historical and linguistic; it is *dynamic*. It is also like Foucault's 'even if he did not in fact propose my name for this philosophy' (Hacking, 2007a: 295). The military surfaces in various ways in their works. But one should read King (2019) to learn about command collectives.<sup>16</sup>

The thesis is also informed by and engaging with specific fields of inquiry about accounting, administration and defence. It addresses the written non-glottographic aspects of accounting (Bassnett et al., 2018) examining with varying insistence how it serves the management of risks (Jordan et al., 2013) and performance in general for defence administration (Norheim-Martinsen, 2016) but also military performance (Miley & Read, 2014) and command (King, 2019). In particular, the analysis concentrates on various types of statements that have been used for the administration of the early twenty-first century (1989-2015) French and German defences. Chapter 3 discusses how all this is tied together.

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<sup>16</sup> Within these collectives and those of European defence administration, arguments are not yes-or-no matters but come in degree. Many statements go through endless revisions because counter-statements shaking them are made. It is not just that the statements are false or idle but that they do not express matters to everyone's satisfaction. Counter-statements are connected to strategies that are neither passive or merely reactive. They are objections about the extent to which something fulfils a superior's intent, is justifiable or achieves success. They are correlative to the fully-fledged defence of Europe. This thesis itself partly engages in such a 'counter-conduct' by resorting to a particular strand in Supiot's work on *allegiances* (2017) to explain dynamics in the 'military-industrial complex' that predate 'governmentality' (see Ch.6). This will be made explicit in the following chapter.

### **Chapter 3. What does it mean to “study” European defence administration?**

Asking for the meaning of ‘study’ is not to suggest that methodological debates have come to an end or that the end is in sight but that the result of an investigation depends on its topic as much as on the way it is investigated. The following suggests one (and only one) way that the questions of the emergence, persistence and influence of European defence administration can be and will be addressed in this thesis. These questions have been motivated by trying to understand how European defence is conceived now. One aspect of the methodology may then be fashionably labelled a ‘history of the present governmentality’ to paraphrase Foucault (1977, 2007). Foucault also taught that this administrative coordination extends to an endless ‘archive’ of statements, spoken and written, including those non-glottographic statements that are all ‘unspeakable’ (Bassnett et al., 2018), which articulate its organising principles and with which people interact in particular sites.

This chapter discusses general methodological concerns about how to study the evolution-and-stability and unity-and-diversity of the governmental reason by both considering different types of statements and analysing regularities in discourse. It seeks to examine how the kinds of study that Foucault and Hacking developed differ but also complement each other and how they are incorporated in this thesis (Part A). It also seeks to address issues of design so that instead of conducting endless investigations one may read off research outcomes from particular cases. The extent to which European defence administration is an instance of the present governmental state that can be studied through cases is the topic of Part B. Lastly, Part C discusses the practical methods used for constituting the evidence. The research may be said to be variously historical, relational and local. It is directed at how coordination manifests in spoken, written glottographic and written non-glottographic statements.

#### **A. On trying to take advantage of Foucault & Hacking**

Foucault and Hacking will not receive equal attention here. I shall explain why it may be useful to use them together. Importantly, this thesis is neither ‘Foucauldian’ nor ‘Hacking-esque’ but both authors hover in the background in different ways. They carved many turns of phrases which were taken up and turned into research projects, whereas they dropped them as soon as they had finished with them. It is important to try not to fall into the trap they disparaged of turning catchwords into jargon. Foucault can be read for both the history of the state and the way to conduct its analysis. Hacking developed this style of analysis for other purposes. The line of filiation is obvious: ‘I began to read Michel Foucault in 1968, and it gave me a new way to do philosophy’ (Hacking, 2011a: 13). Hacking’s uses of Foucault thus open a window on how to deploy his thoughts and work.

They both focus on systems of naming and how they have been transformed in the past to make the present possible. They concentrate on different fields where activities take place within various discourses. They have been attentive to the ways that these evolve separately and together in the governmental and scientific contexts so that progress along established routes as much as new directions can be recognised. What follows centres on what makes these authors similar and specific when describing these historical and conceptual dynamics. But there is something missing in their combined approaches: how distinct types of statement can express the same system of naming in uniquely (un)truthful and (un)persuasive ways. What is missing is an understanding of how conceptions are collectively shared (and also shredded). Foucault focused on statements but did not dwell on how they are used in such diametrically opposed ways. Hacking concentrates on words rather than statements and wrote little on ways to express them.

## 1. The wan positivism of two free-born nominalists

Foucault was a fact-lover: me too. (Hacking, 2008: 38)

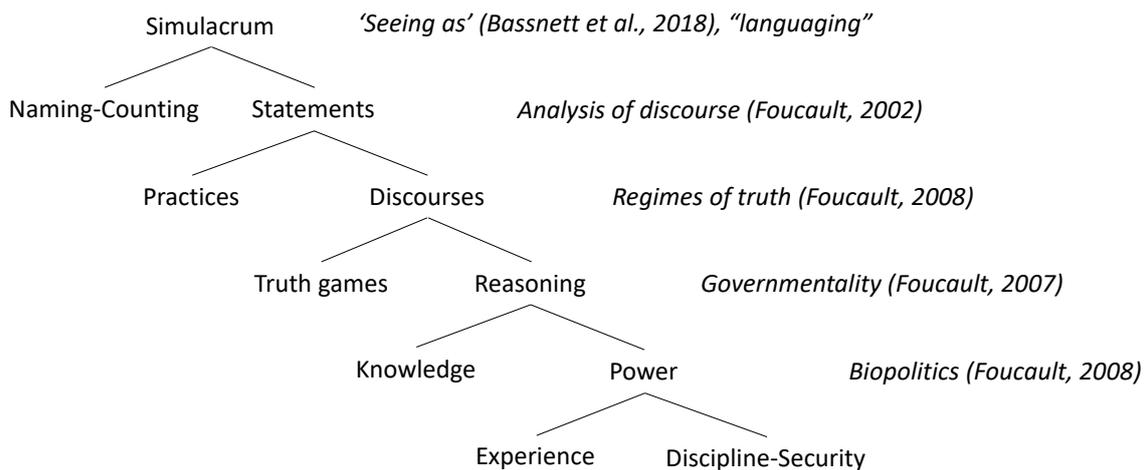
[But] although whichever [statements] are true may depend on the data, the fact that they are candidates for being true is a consequence of a historical event. (Hacking, 2002: 167)

That is what the two are about, they really care for facts. Sometimes Hacking's analyses are more history-as-parables than history-as-facts; Foucault's are not always completely accurate and tend to over-generalise from particular examples. But whatever the fireworks, over and over again, they draw insightful connections. Their obsession with facts and tiny particles of information has been different for although their paths have joined they have addressed different sciences in quite different terms. Foucault studied the emergence of biology, linguistics and economics while Hacking focused specifically on the natural and human sciences and mathematics. Life, language and statistics have been three common themes. But Foucault focused on the state in relation the statistics and Hacking on the numbers that constitute statistics, and so on statistics in relation to the state. Foucault warned against the 'overvaluation of the problem of the state' (2007: 109) and Hacking used debates about scientific realism to introduce the serious study of experiment into a philosophy of the sciences that was dominated by theory (1983). They have both considered ways of thinking and doing in their fields which Hacking calls 'taking a look' (1990b: 354ff.) chiefly to urge a reality check on more abstract doctrines. But in all that their instincts have seemingly always been crudely nominalist. Nominalism, however it be defined, is in some way or another semantic, for as the name implies, it is about names (and issues of name-world relations; how can one know facts about things for which there is no name?). Given that, their nominalism is both historical and dynamic, for they are interested in how names interact with the named – including names for numbers. On this issue, many seem to either disregard or ignore that Hacking has questioned the dichotomy between interactive and indifferent kinds. It led him to renew his analyses of the interactions between names and things (Delille & Kirsch, 2016).

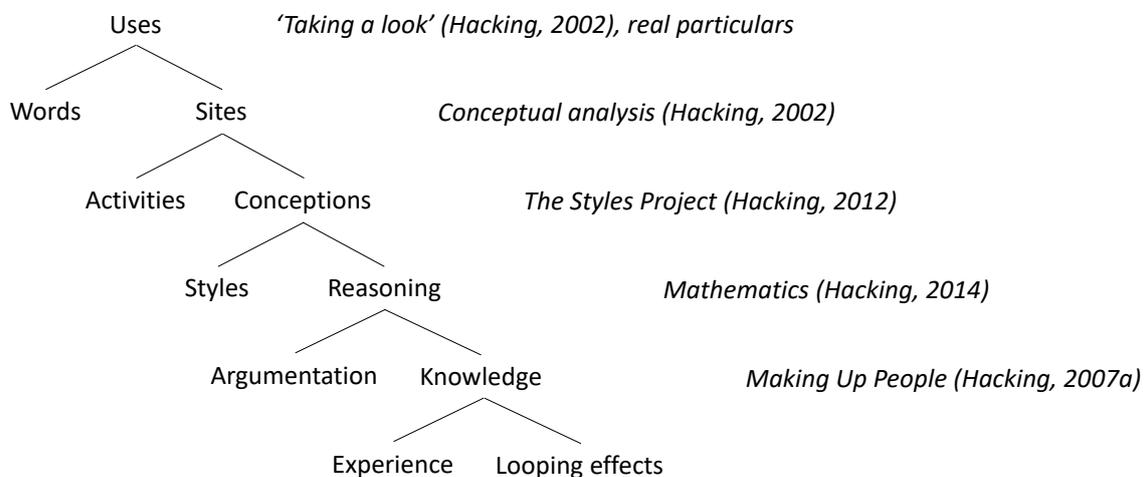
Foucault and Hacking have given different names to their own diachronic-and-synchronic analyses. The former has engaged in 'archaeology' and 'genealogy' (see for instance, Charnock & Hoskin, 2020) and the latter has focused on 'meta-epistemology' (Hacking, 2002: 9ff.) and the study of the more colloquial but still problematic 'making up' or 'looping effects' (Hacking, 2007a). They have both analysed how the discourse they described came into being and what their formative structures are. They have also offered an understanding of how the forms of discourse become part of the lives of ordinary people and how they become formalised and part of active structures. Foucault placed emphasis on governmental *reason*; Hacking scientific *reasoning*. That highlights their relative analytical interests. It moved Hacking to suggest that Foucault's 'genealogies are closer to how the historical settings work on people to form their potentialities, but never indicate how this happens in daily life' (2004a: 288). But of course it may be argued in return that many saw it fit to flesh this out in terms of Foucault's processes of 'subjectivation' and 'objectivation' (Hoskin, 2015: 74). Formations like 'governmentality' or mathematics have been called 'regimes of truth' or 'epistemes' by Foucault (2008) and 'styles' by Hacking (2012). Regimes distinguish historical eras while styles are the common property of mankind although they begin at a specific time and place. These are framework concepts that merge and split different ways of reasoning. Foucault is more the uniter and Hacking the divider – always adding distinctions. In the case of probable reasoning, the style came together with a new object, the population, new kinds of people, new statistical laws and new causal explanations. It has been and continues to be an evolving way of inquiry.

Both authors also offered different frameworks for analysing the ‘power’ or ‘possibilities’ that these kinds of formations enable. On the one hand, Foucault’s frame of ‘governmentality’ is characterised by its ‘targets’, the populations, its ‘knowledge’, political economy, and its ‘mechanisms’, apparatuses of security (2007: 108). On the other hand, Hacking wrote about ‘classifications’, ‘people’ extending them, the ‘institutions’ firming them up and ‘knowledge’ about them which are precise matters of details known to ‘experts’ (2007a). Diligent studies show who people are, what can be known and how the two aspects are articulated together. Hacking’s framework is more general in intent but remains as contingent on the concept of population as Foucault’s. It serves to understand, explain or undermine conceptions held to be inevitable. This is critical work if readers become more aware of the relations they entertain with the labels with which they are described by others or by themselves. Foucault studied the power effect of knowledge on conduct (Florence, 1994: 318). Hacking studied the possible ways of being a person. Compared to Foucault’s activism Hacking’s has been quite tepid.

The following two figures are meant to capture methodologies inspired by Foucault (Figure 3) and Hacking (Figure 4). As it is explained in the next sections the approach developed in the thesis relies primarily on the latter with the emphasis on statements coming from Foucault. These figures complete the gaps in this section and connect aspects of Hacking’s work usually considered apart, if at all (§2.7). These are two logical trees of definition by division.



**Figure 3: tree of Foucault; between governmental reason and ‘languaging in general’**



**Figure 4: a branching tree of Hacking’s projects; another spin on arch-genealogies**

## 2. Diachronic & synchronic variations of administration

This thesis draws on both Foucault's specific history of governmental reason and on Hacking's conceptual analyses of reason/reasoning. These authors have almost systematically combined diachronic and synchronic types of studies. Foucault investigated entities that are directly relevant for the phenomenon considered here. Hacking extended how to investigate entities and their knowledge, together and separately. Foucault sought to break with the tendency to make the modern state a mythicised abstraction and the target of attacks – against its control of society for instance – in two ways. One has been to study government's 'consciousness of itself', that is, how it 'was established so as to govern in the best possible way' (Foucault, 2008: 2). Another way has been to consider how that 'conscience' has constituted not only evolving forms of the state but also remade modern academic, business and military systems. A major evolution was that from the 'administrative' to the 'governmental' state. It has come with a move from 'raison d'état' to 'governmental management'. That is a shift from principal-agent structures of examination (Hoskin & Macve, 2016) to a coordination via accounting. Not only has accounting been taken up by staff offices in business enterprises (Chandler, 1977) but the notion has also developed, starting with education, that accounting *is* learning (Hoskin, 1996). In the military, defence administration-via-accounting followed permanent forces (Hoskin et al., 2007). This thesis takes a look at the formation of this defence administration and at how, through the combination of a few *genres of administration*, it evolved into a new transnational structure of coordination. Genres serve to describe various branches of governmental reason: they may be called bureaucratic administration, management and command. Genres are used to pluralise the sense of Foucault's government by referring to Hacking's styles.

'Governmentality', to use Foucault's vocabulary, is a 'regime of truth' (2008: 18). It enables the planning, within line-and-staff structures, of supplying functions via the use of accounting in controlling procedures. That controlling comes with a measure of accountability against two distinct but complementing canons of good government, rule-following and mission-oriented administration. The former connects more with bureaucracy, the latter with management by objectives and mission command.<sup>17</sup> They have become common ways of finding out the truth and settling on the best course of conduct in government administration. Importantly, truth has quite different roles in Hacking's scientific styles (2015b: 180ff.). Truth can be relative to an agreed system of classification or even secondary to informative or imaginary explanations. In cost-benefit analyses statements are credible or likely true. There are degrees of certainty but also criteria of judgement (Ibid.: 182). Hacking therefore distinguished the formal concept from its applications: 'truth has no history but truthfulness has' (2012: 605). One distinctive feature of the genres is thus to be variously *truthful*. The genres offer various ways for the truth to come into being in different domains in that they open new spaces of possibilities for statements to be true or false.

Genres give ways to understand what is known and what is knowable. They are also ways to conduct people's conducts either directly through rules or indirectly by stimulating new regularities. Foucault contrasted the stability of 'regime of truth' with their evolution through 'truth games' and 'counter-conducts' (2007: 201). Government advances by a play on claims and conducts that is not limited to proper-improper or obedient-dissident exchanges. Hacking suggested further that investigations interact with their targets. Sometimes the targets move through 'looping effects' and sometimes new kinds of people are 'made up' that did not exist

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<sup>17</sup> These terms were articulated first clearly by Weber, Drucker and von Schlichting respectively – see Douglas (1987: 93), Supiot (2017: 145-146), Delion (2014: 68).

before (Hacking, 2007a: 293). That sometimes means developing new ways to investigate and rejecting old ones. Styles of reasoning evolve and lead people to reason in their terms. For Hacking, that fundamentally relates to the experience of some arguments (2014). That is to say that something being true does not explain why it is believed. Truthfulness is insufficient...

...[for] an argument is not good or bad according to the extent to which it determines the best course of action, or the truth. (Hacking, 2013: 423)

Another feature of genres of administration is therefore to be uniquely *persuasive*. They can be distinguished by the default preference of the type of arguments made in reasoning to persuade. Figure 5 contrasts the main influences for the framework concept of genres.

	Diachronic variation	Synchronic variation	Indirection
Epistemes (Foucault)	Subjectivation & objectivation	Truth games & strategies	Conduct of conduct
Styles (Hacking)	Making up & remaking	Truthfulness & persuasiveness	Possible ways of being

**Figure 5: ways to investigate reason, reasoning and indirection**

There is another perspective from which to examine genres. The relevant comparison is between Foucault's and Supiot's work. Foucault recognised three conducts that run counter to modern government (2007: 357): they come from the affirmation of 'civil society', the 'population' and the 'nation' against laws of the state. That is what Supiot examined through the 'dogmatic foundations' of the state and the shifts from the 'government by laws' to the 'governance by numbers', the 'government of men' to the 'government by men' and the 'rule of law' to the 'rule by law' (2017). Supiot notes that when impersonal laws no longer apply equally to all, ties of allegiances form (ibid.: 213). He observes protection-support exchanges among stronger-and-weaker parties in relation to globalisation, legal forum shopping and the development of contractual ties (2013b). In the military, these ties range from 'coalitions of the willing' through public-private partnerships to target-based service agreements. Arguably, in that field, these ties predate neoliberalism but Supiot's repertoire of *vassalage* usefully fleshes out some counter-conducts that are the correlate of a fully-fledged European army and defence market. Figure 6 exposes the play on conducts and counter-conducts between Foucault and Supiot exploited in Chapter 6 about defence supplying in relations to genres.

	Target	Knowledge	Engine
Governmentality (Foucault)	Population & things	Political economy	Apparatus of security
Governance (Supiot)	Networks of allegiance	Law & economics	Modes of vassalage

**Figure 6: historical-conceptual dispersion of governmentality**

Governmental reason combines various genres of administration that can be distinguished by their truthfulness and persuasiveness but also by the types of allegiance ties that they support. Instead of using the prefix 'post' to put a question mark over an investigation in its infancy one may thus speak of a *meta-governmental* frame of analysis. There are parallels with the 'metagovernance' of sustainability (Meuleman & Niestroy, 2015). However, this thesis chiefly examines the combination of modes of administrative coordination rather than the relations between administrative and other modes of coordination (§2.8).

### 3. Statements or the origin, source or spring of indirection

This thesis examines how the discourse of genres of administration is articulated, how this can provide a shared understanding and then lead to the sharing of administrative responsibilities beyond nation-states. Foucault offered to consider statements over other ways of expressions

based on the observation that in many cases 'only an infinite number of sentences could equal all the elements that are explicitly formulated in' say plans, maps, tables and graphs (2002: 93). Beyond oral and written, narrative statements, Bassnett et al. then suggested to consider accounting as a part of non-glottographic statements (2018). It means to consider that genres can also be distinguished by their combination of three different statement types: the spoken, written glottographic and written non-glottographic statements that describe administrative coordination.

Probable reasoning, statistical laws and systematic accounting developed hand-in-hand with the concept of population (Hacking, 2015b), the modern state (Foucault, 2007: 274-275) and administrative coordination (Chandler, 1977). The emphasis on accounting statements comes from Foucault's conception of discourse that is neither wholly linguistic nor solely material (2002: 97). On one hand, it means that statements are to be distinguished from the narrative sentences and logical propositions. On the other, it means that statements are to be differentiated from instruments or tools. One contrast is with Latour, who in developing his 'cosmopolitics' reused the famous slogan 'Guns Don't Kill People, People Do' to say that, yes, gun do not kill (1999: 177). But the person with the gun is no longer simply a person: the gunman has another conduct than the same man without a gun. Foucault's attitude here is more conservative. People have new conducts but they stay the same. And his attitude is also more materialist than Latour's about non-sentient things. Statements articulate discourses and how this is grasped may then and indirectly shape the effect of the statements.

How administrative coordination plays out in context cannot be determined in advance but regularities can be analysed in the way that statements are made. In this regards, the thesis relies on emerging analyses of the origins of writing and investigations of systems that predate the speech-following writing systems (Damerow, 2006; Hyman, 2006; Høyrup, 2009). These highlighted the importance to distinguish non-glottographic written systems because of the weak connections these have with orality.

In some cases, it is not even possible to identify the language spoken by the people who invented and used such systems of proto-writing. (Damerow, 2006: 1)

In such instances, the writing is not an intended representation of speech. These analyses have come with a new conception of accounting that can be expressed in terms of what is not accounting. Indeed, accounting can be identified to be neither narrating nor drawing but non-verbal writing (Bassnett et al., 2018). That means acknowledging another statement type in addition to the habitual delineation of speech and text (see Alvesson & Karreman, 2011). It also means to acknowledge accounting among these modes of non-glottographic expression. The statements thus become an issue of historical epistemology where types are to be studied semantically and syntactically to establish both conventions and connections in their uses. It has been argued that accounting is not read but 'verbalised' (Hyman, 2006: 243-244) or that, depending on the kind of evaluation it serves, it may be read from various perspectives, in a 'synoptical' or 'panoptical' way (Hoskin & Macve, 2016: 244-247). It is like painting by showing similarities with that which it represents and rearranging that which is otherwise connected-and-separated or present-and-absent. Bassnett and colleagues call this a 'simulacrum' (2018: 2099-2100). But at the same time, accounting is not painting. It is not intended to be figurative like frescos (Boucheron, 2005) or simple and personal like comics (Miley & Read, 2014). Still, by rendering present and showing what remained unknown it points at mystery and surprise (Hines, 1988; Hoskin, 1992; Miller, 1992). Perhaps accounting statements are mirrors where one sees with an enigmatic gaze.

	Semantic form	Syntactic form	Truthfulness	Persuasiveness
Accounting	Names & numbers	Non-glottographic	Mathematic	Synoptic
Narrating	Verbs & locutions	Glottographic	Literary	Panoptic
Drawing	Pictures & texts	Non-glottographic	Allegoric	Synoptic

**Figure 7: ways of telling what makes accounting statements**

*This is a working figure to fix the notion of non-glottographic expression. It condenses positive traits of accounting and works in a negative way in contrast to narrating and drawing.*

Statements are the centre of attention. This has implications for what is taken in evidence and its analysis. In Western cultures, sight has long been the prime metaphor for knowledge. Hacking's taking a look may be contrasted with 'seeing as' and, for example, seeing accounting 'as' producing written non-glottographic statements (Bassnett et al., 2018). The latter is in the try-out mode, calling for a truthfulness not seen before but also doubting that there is truth to be had. The former seemingly reverses the tension. It takes for granted that things are truly miscellaneous and, at the same time, is sceptical of the ability of language to fully capture this (Hacking, 1984). Hacking is the guide here but both views aptly convey the enigma. On matters of analysis, Hacking's discussions of concepts/conceptions continue Foucault's on discourse. In Foucault's nuance, discourses are autonomous-and-anonymous, doings unto people where authors are left out (1971). And a statement may, through various changes, come to express different discourses. Hacking's 'conceptual analysis' insists less on 'formation steps' than on the standpoints from which to understand conceptions-activities relations.

For me, a concept is a [statement] in its sites (...) that means the sites in which [statements] cognate with [Your Statement Here] were used over the past [X] centuries, the practices within which they were deployed, who had authority when using them, the actual modes of inscription, which [in many cases] is closely associated with the use of [similar and other types of statements]. For me, as for a builder, a site is a rich field of activity to be described from many points of view, almost innumerable perspectives. (Hacking, 2015a: 19)

### **B. A research into (real) particular cases**

I am a philosopher of the particular case (...) fascinated by real particulars, which I usually find stranger, or at any rate more *enlightening*, than imagined ones. (Hacking, 2016: 110 emphasis in original)

This thesis takes a look at real, particular cases instead of seeing the cases 'as' real or aspiring to major generalisations. Conducting case-based research is not just about visiting places and describing what one has perceived (Scapens, 2004: 258). It means having a research problem, a smattering of existing discourses about it and a framework for studying it in systematic ways (Mahama & Khalifa, 2017: 324). The thesis seeks to light up the present meta-governmental coordination of defence. It is made by examining statements. Before addressing the practical ways of how it works in Part C, this part discusses the choice of a case-based research strategy and of the specific cases. The thesis progresses across different levels. Various general sites – Europe, defence and administration – are considered along with the particulars under them – nation-states, structures-and-procedures and genres of administration – through a particular period in history and a few distinct statement types. In this way, the evolution of the European states, from permanent defences to defence administration, and of that administration, from national to transnational coordination, may then illuminate wider governmental evolutions.

#### 4. Explanatory case study

This thesis engages in case study in that it 'draws on a range of ways to collect evidence and seeks to understand a specific phenomenon' (Lee & Humphrey, 2017: 174). That engagement is stimulated partly by the difficulties to separate the phenomenon from its environment and, to speak metaphorically, the text from the context. That concerns administration and defence, defence and nation-states and nation-states and Europe. Among the ways in which to use case study, this thesis further engages in the explanatory type, mainly in an attempt 'to explain the reasons for what can be observed' (Scapens, 2004: 260). Of interest are accounting activities in the military and European defence coordination. It means using a few fields of investigation to understand ground-level questions. The thesis is informed by studies examining historical-linguistic uses of accounting, the development of management for public administration and by their connections with researches on security (§§2.7-9). This includes exploiting established patterns of explanations and, if these seem inadequate, clarifying them, eliminating ambiguity or making supplementary assumptions explicit. Explanations are to be fleshed out including by their testing with counter-statements. For the kind of studies mimicked here, this involves avoiding 'deduction all the way down' (Scapens, 2004: 261). It also comes along with efforts to convey understanding of 'how it works' rather than of 'how to do it' (Ibid.).

Flyvbjerg, seeking to correct misunderstandings about case studies (2006), summarised the merits of this approach, which fit many presuppositions found in the thesis that arise naturally from another tradition (§3.1). He argued that context sensitive knowledge, which is distinctive of case-based research, is also 'at the heart of expert knowledge' and of learning more generally (2006: 222). That learning is 'at an eternal beginning' is evidence that conducts are unpredictable (Ibid.: 224). In Hacking's terms there is 'no reason to suppose that we shall ever tell two identical stories of two different instances of making up people' (1986: 170). Hence, the sense that most value resides in examples. But some generalisations are possible and knowledge, in an older picture, accumulates. In reusing that picture Flyvberg also suggested that cases and especially those giving counter-examples are essential to 'fallibilism' or the ability of fields of research to self-correct. The same view holds for the picture where what is rewarded are not new explanations but new ways to explain that pass beyond the facts they are used to establish. Compare Flyvberg's suggestion that 'the force of example is underestimated' (2006: 228) to Hacking suggesting that examples are 'what strikes the human mind in debate and much else' (2016: 109). Moving to the topic of subjectivity, bias, circularity, prejudice and their ilk Flyvberg reminded readers that this is no more an issue of case study than of any other approach. Actually, case study, being 'inter-subjective' in the collection and assessment of evidence, helps not to allow one's interests to intervene, not to be emotional, not to ignore evidence or not to ignore criticism. That is the point of taking a look (§3.1). In most cases, the result is rendered by narratives. Flyvberg noted 'that narrative is an ancient method and perhaps our most fundamental form for making sense of experience' (2006: 240). The trouble, he then continued, is that narratives are difficult to summarise. Maybe the need for brevity is not urgent here. Maybe narrative statements are needed to study the complexity of European peace. Importantly, the statements ought to do some explanatory work.

One significant part of the explanatory power of case studies derives from their coherence (Scapens, 2004: 267, 274). That involves to articulate together the research questions and the analytical frame (§§3.1-3) as much as the collection and assessment of evidence (something discussed in Part C of this chapter). Another part of the ability to explain comes from the case selection. This thesis develops 'multiple case studies' where 'each case is analysed separately and the explanations derived from the particular circumstances of the case' before to extend

them across all cases (Scapens, 2004: 263). On one end, European defence administration is a case, likely to be an extreme one, of administrative coordination. The nation-state which has become a global phenomenon seems to be wilting in European history, precisely where it emerged most distinctively. On the other end, this particular administration-via-accounting is examined through further instances, which are informative in different ways. The focus is first on French and German defences, which are major European military powers likely to be at the forefront of the transformation of coordination and influential for allies. The European project emerged to make war between them impossible (Gillingham, 1991). The thesis further studies defence planning, supplying and controlling. These are problem areas that became contested from the moment when defence started to be addressed 'from logistics' (Builder, 1989: 49). My three genres of bureaucratic administration, management and command (§3.2) are then studied across these three administrative functions. The functions are critical to defence and the genres typical of administration. The former have a strategic relevance and the latter cover the waterfront. These sets are different but they enable similar inferences: most emphatically, 'if something is valid for these cases then it applies to all cases' (Flyvbjerg, 2006: 230).

## 5. Explaining the cases

Although Foucault argued that the military had been an exemplar of the 'governmentalisation of the state' (2007: 110), it was neglected by subsequent accounting students drawing on his work and by those concerned with the development of management for public administration (§2.8). And despite the known and deep military influence on administration and accounting, the paths of accounting, organisation and security studies long remained disjointed (§2.9). The history of the past administration-via-accounting of defence is going strong, particularly when considering the First World War. The history of its present is not much discussed. That alone may be enough to warrant its examination. But there are further reasons that the following considers.

This thesis concentrates on the recent past of Europe and specifically on a period extending from the end of the Cold War to almost the present days. It is a part of a longer historical event that has begun in the early nineteenth century and, which Foucault labelled the 'governmental management' era (2007: 107). It is more like a living language than a static done deed. Hence, the rise of other names to distinguish the more recent episodes: 'managerial governmentality' (McKinlay & Pezet, 2017) and 'governance by numbers' (Supiot, 2017). Contemporary Europe is atypical particularly when compared to another time and place. It has been strikingly devoid of conventional armed conflicts. That is unlike its past and unlike many of its neighbourhoods today. Instead, European armed forces have been engaged jointly against 'regional instability, ethnic and religious conflict, failed states, terrorism and crime' or the central security threats of the early twenty-first century (King, 2011: 25). In particular, this came with a concentration on transnational reaction forces (Ibid.) and novel ways to facilitate coordination via collective training-and-command (King, 2015a, 2019). In this way 'sovereignty has been shared' (Ibid.: xiv). This context has been marked by notable developments in European coordination (§2.4).

The thesis also focuses on defence and state supporting structures rather than on the other 'models of governmentality' that Foucault identified, which are the 'Christian pastoral' or the old model of religious authority and the internal 'police' or internal support of the state (2007: 122). Focus is on governmental indirection rather than on spiritual direction (Bigoni & Funnell, 2015: 164) and, within it, on *state support* rather than on the *supportive state*. This distinction is more clearly owed to Howorth in discussions about 'crises of sovereignty' in Europe (2018b: 532): the 'crisis of defence', on one hand, and of money (the Eurozone crisis) and borders (the Schengen crisis) on the other. As defence coordination shifts it will always appear insufficient.

The issue there is not to distinguish openness from dissimulation or progress from tradition but to identify the new limits of defence coordination and therefore government (see Supiot, 2019a: 12). Defence has a critical position in this reconfiguration of state boundaries (§2.5). It matters for its influence on the modern conceptions of both learning and strategy (Hoskin et al., 2007). The field of military education pioneered learning by systematic writing and grading and that of military strategy, administrative control and preparedness.

The thesis is thus more precisely focused on the administration-via-accounting of defence. Modern military strategy became devised and evaluated in command staff structures and on the basis of an understanding of logistical procedures. It stopped being restricted to war to be extended to war-and-peace (Ibid.). One may believe that it also shifted the burden from war prosecution to war prevention. That is one sense in which administration is key to European peace. At the same time, it has been influenced by the rise of new military and management doctrines (§2.6). The latter influence in particular is said to have made defence an integral part of the 'normal' supportive state (Norheim-Martinsen, 2016). Thus, when viewing the inward-facing problems of the state's relations to civil society, what Foucault labelled the 'police', administration becomes remarkable for another reason. Indeed, 'governance by number' has been connected to a 'decline in sovereignty' (Supiot, 2017: 9). Supiot identifies a European 'communist-capitalist' union to explain this 'general approval given the idea of importing into the public sphere the management techniques used in the business world' (Ibid.: 25). He fears what management may be doing to the rule-of-law, its destabilisation of 'social justice' and, with it, 'lasting peace' (§3.2). So, even if business-military connections are ancient one ought to worry not only about administrative *coordination* but also *transformation* and *dispersion*.

## 6. Cases of cases

For the reasons just discussed, European defence administration may be said to be a critical case of the present meta-governmental coordination (Flyvbjerg, 2006: 226) in the two senses of tending to be decisive about it and involving grave fear or suspense as to the issue. On the other hand, Europe, defence and administration are further instantiated into multiple cases (Scapens, 2004: 263) or *cases of cases*. Before addressing the tension, the subcases are further explained.

Looking at Europe's defence from the perspective of French and German defences may be justified not only by their military significance but also by the similarity of their recent paths. Indeed, both have experienced profound transformations. In 2008, the French armed forces were reintegrated into NATO's command structures, which came with great efforts to align engagement doctrines on all sides. The decision was seemingly in a sharp contrast with French traditional rejection of multinational military intervention (Rynning, 2002). However, ensuring collective security via international alliances became fundamental to national defence (Livre Blanc, 2008). German armed forces had also been on the side, but more out of a rejection of militarism entirely, until the 1990s, when they began to be deployed in international missions. It came with administrative reforms to sustain such an involvement and enable greater interoperability with allies (BMVg, 2004). That developed to the point, in 2003, where the German-Netherlands Corps assumed command of the international Security Assistance Force in Afghanistan, and where Dutch brigades became progressively merged into the regular formation of a German division (King, 2019: 36). Although the focus of reforms that came with these new missions was slightly different (support in France and deployment in Germany) in both cases, the same step of suspending conscription came almost simultaneously (in 2002 in France and in 2011 in Germany). The aim has been (King, 2011b: Ch.2) to make these forces professional.

The analysis of defence via its planning, supplying and controlling is as much a product of military history – with military strategy having become dependent on logistical considerations and continuous accounting evaluations over the nineteenth century (§2.5) – as of the current academic divisions. Three authors may be seen to be emblematic of these analytical interests: in three individual works conducted around European defence issues, Mérand (2008) focused on defence policy, Jones (2006) on procurement and arms production and King (2011) on the coordination of operations. Together they provide a cross-sectional perspective on European defence studied in *almost* identical terms since public-private exchanges for defence supplies predate ‘trans-nationalisation’ and require different explanations (§3.2). These works point at distinct analytical levels called strategic, operational and tactical. They also adopt different entities or objects of study: ministries, markets and forces or policies, systems and operations. More importantly, they illuminate different facets of military-population traffics: the politico-military, industrial-military and civil-military dimensions. That may explain why administration is strategic to defence. It provides the main basis for case study that is developed in the next chapters.

The notion of genres derives from Hacking’s study of Scientific Reason (§3.1) and serves for taking another look at administration and its transformation (§2.6). Various topics and even ways of analysis were reviewed in relation to bureaucratic administration, management and command (§§2.1,6,8). These bodies of work reinforce the anomalous idea of management apart from command and opposed to bureaucracy (§2.3). Quite interestingly, various research programmes focusing either on administrative or military transformation seem to converge around the observation that national motives have become relative in decision about stately issues (§2.6). Contributors on one side seem to suggest that management by objectives is the new canon of good administration (Pollitt, 2016: 431-432). Across the street, while one may learn from management, command remains dominant in the military (King, 2019: 67-69). In any circumstance, all say that the genres have been significantly altered. Again, management’s emphasis on performance, leanness and contracts seems to be a threat to the bureaucratic rule-of-law (§3.5). And modern command has appeared from the double shift from directive to mission command and from individualistic to collective command (§2.6). Perhaps one may want to examine these connections in more specific details. And how does that relate to peace in Europe?

### **C. Producing & using knowledge & evidence**

The research questions of how European defence administration arose, how it is coordinated and how it helps coordinate European defence are addressed in a diachronic-synchronic way by reference to a mix of frames for analysing governmental and scientific reason/reasoning. Ways of thinking and doing are grasped from statements of the spoken, written glottographic and written non-glottographic types, which have been consulted in interviews, observations and documents. In one sense, wholly ordinary, spoken statements are heard, while narratively written statements are read and accounting statements seen – grasped with the ‘mind’s eye’. But of course ‘observations’, in the list of methods, is for looking at accounting statements as much as at ‘body’ statements, with the latter encompassing the articulation – expression and exchange – of all types.

The fieldwork lasted three years and was conducted between 2013 and 2016; the writing up, two years, from 2018 and 2020. These parts took place in two separate academic settings, first a *grande école* in France and then a university in England. *Grandes écoles* are institutions providing specialist training for students who have a ‘post-graduate’ education, attested by a suitable diploma, often a very demanding one. ESCP has offered general business education

since 1819, granting doctoral degrees since 2013 (Saulpic & Zarlowski, 2014: 214). Accounting research in Birmingham appeared in 1948 (Zeff, 1997). The former better fitted the traditional, perhaps more honourable, teaching model; the latter that of modern academic writing. The following returns more practically to how evidence was constituted in France and Germany and how conceptual analysis was then applied in a manner that spans three statements types (§§3.2-3).

## 7. Interpersonal interview

Interviews are crucial for the collection of spoken statements. People are usually eager to talk about their work. Once you have some elementary understanding of their discourse you may invite them to tell you what they feel is happening. Interviews were conducted to learn about the administration of defence in Europe. They served to understand and clarify the research questions. They also helped to address issues that they contributed to define (DiCicco-Bloom & Crabtree, 2006). Interviews thus require to articulate the consistent exploration of a general topic with the elucidation of potentially relevant issues arising in conversation (Casey, 2006). These were directed at the 'genesis, diffusion and use of management methods'. Exchanges were semi-structured, arranged around this set of themes and allowing for the unexpected to seep through (Gill et al., 2008). Talks often ended being about particular sorts of documents – either for commentary or within larger trains of arguments.

Interviews were often started with my making a statement about the 'two-way exchange between administrative structures and procedures' – often made in the interrogative mode in order to evaluate which one, in context, had the most influence over the other. Interviews were informed by prior readings in order to determine whether or not to probe issues further or seek new directions. I have learnt from students of defence, organisation and accounting (§§2.7-9) and have paid a good deal of attention to some classic texts (§§3.1-2). I also read professional association journals and employee magazines. A pilot study conducted with the French defence ministry during a professional experience in 2012 was also decisive. It focused on the apparent novelty that was 'internal control' for defence, drawing on 12 semi-directed interviews, influenced by a text by Lapsley's that bears the title *New Public Management: The Cruellest Invention of the Human Spirit?* (Buttolo, 2013). I thus acquired some familiarity with these fields of experience and inquiry. It equipped me with some vocabularies with which to engage with problems, communicate and create associations (Mahama & Khalifa, 2017: 325). To avoid the usual impasses of premature closure on a topic or explanations that are divorced from common experiences (Bryman, 2003) I mobilised in this study a richer set of conceptual schemes (§3.2), cases (§3.6) and methods (Marginson, 1999).

Following up insights, eliciting relevant discussions: that is also dependent on how one asks questions (Patton, 2002: 353). I sought to keep them open-ended, clear and simple. First, that involved avoiding inducing perhaps simply exotic or overly sensational answers. I questioned opinions, when a distinction seemed called for, to escape the exaggerations of controversies. I also sought to make plain to the persons before me that I was not to prove or disprove any explanation specifically (Marginson, 2004) but seeking to understand their positions. Second, I asked for details to dissipate possible misunderstandings or enquire about comments, which, in context, seemed surprising. Each perspective makes sense for someone, but what makes sense of administration for two different persons may be two opposite explanations. Third, interviews reflected ideas one by one so as to avoid confusion. I could rephrase things aloud to test my understanding or even seek follow up interviews. Not every interesting issue was addressed: I prioritised descriptions of professional positions, administrative structures-and-procedures, factors of change, written statements, their uses and their usefulness.

Access was facilitated by my 2012 employment with the French defence ministry. The study of partly restricted matters of defence was designed in agreement with relevant government and academic bodies to ensure feasibility. Access was first gained in France and on that basis granted in Germany.<sup>18</sup> Issues of trust were addressed by building rapport continuously over various steps. First, background researches were often used to start conversation and signal interests. Interviews were often conducted in the place of work of my interlocutors, mostly in Paris, Berlin and Bonn, and always in their mother tongue (I have learned to use French and German fluently). Second, the thesis project was exposed at the start of each meeting. It was ensured that nonparticipation would have no consequence and that the default position of participants was anonymous. Third, meetings were recorded via notes to avoid discomfort. All transcribed records (one record was lost; another remains un-transcribed) served for analysis – without further translation. I only translated the statements that I eventually quoted.

Interviews were selected on the basis of personal recommendations, usually at the end of interviews, with the aim to contact people with relevant knowledge and experience (DiCicco-Bloom & Crabtree, 2006). The people encountered had different backgrounds and sensibilities and served in various capacities with parliamentary commissions, ministry divisions or military services. They gave insight into the common-or-garden administration of quartermasters and other roles including state secretaries and four-star generals. 85 interviews were conducted with 77 different people in 78 distinct meetings. I count one interview for one encounter to reflect that a few people were encountered on multiple occasions. Group interviews explain the remaining difference with meeting numbers. Most interviews were face-to-face with six conducted by phone. Of the total of communications (150 hours) two-thirds were in French and one-third in German. Of all transcripts almost half is in French; half in German.<sup>19</sup> Not only had people many interesting things to say (Spradley, 1979) but they were also willing and available which were crucial aspects of the relations that developed during the interviews.

Interviews helped access narrative statements about what people felt had happened, could have happened and could still happen. One aspect was to get first-person accounts (Clandinin & Connelly, 2000) and another was to obtain some reconstruction of the past in context (Webster & Mertova, 2007). The ‘grand tour’ questions (McCracken, 1988) facilitated access to a general sense of how the administration of defence had been evolving. Much of what was said also concerned written types of statements, glottographic and other, either to describe them, to discuss related obligations or to illustrate a point.

## **8. Peripheral observation**

Although interviews are often considered to be the cornerstone of case-based research (Yin, 2003) other sources of examples inform this research. In particular, that is useful for what has been called the triangulation (Scapens, 2004: 269) or corroboration (Mahama & Khalifa, 2017: 323) of evidence. These words may mean making the research serious or rich or seeking more precise or alternative yet compatible kinds of explanations. Insights from observation have contributed to the continued adaptation of interview questions and allowed for a more informed, contextual analysis of the material accumulated in this way. Observations through an in-person research involvement in various sites of defence activity were conducted in France and Germany. That came with sharing the experience of ‘being there’. It also enabled ‘observation’, in the literal sense, of various statement exchanges: speech, over concrete

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<sup>18</sup> Appendix A provides a timeline of fieldwork.

<sup>19</sup> Appendix B provides an ‘interview plan’.

conversations and parliamentary debates, and glottographic and non-glottographic writings, during seminar presentations and command training.

To observe is to participate, in varying degrees, to the activities observed. That is to witness people's conducts for some time (Parker, 2017: 339). Fieldwork in general was conducted in an almost coincident and symmetric way in the two countries of interest: in France it started with interviews, ending with observations; in Germany it was reversed.<sup>20</sup> My first observations were made from the audience to the public hearings of the German Bundestag's defence committee about the procurement of military drones. A couple of years later I was invited to assist to a computer-aided simulation of a field training for future commanding officers of the French land forces. The events took place in the premises of the German parliament in Berlin, between 22.07.2013 and 29.07.2013, and within the French Calvary School in Saumur, from 01.06.2015 to 04.06.2015 (six and four days respectively or 78 hours in total). In both events, settings were naturalistic and exchanges not structured by me. In France, the experience was one of direct observation (Gobo, 2008), by observing routines that are habitually private. In Germany, it was more silent watching and listening of widely publicised debates that helped me gain some familiarity with the terms used in a field of expertise (Brewer, 2004). Members of parliaments and witnesses know that debates and hearings are public. Military training is rarely public but my visit had been facilitated by one of the officers taking the training and accepted by the instructors. The purposes of that visit were known to all. Although I was not directly involved in the issues I observed my 'being there' was, however indirectly, influential. That is probably best described in terms of a position that enabled peripheral observations (Adler & Adler, 1987). While being there, I took notes of what happened, which includes the defence activities carried out as much as the formal interviews and ordinary conversations in which I became involved.<sup>21</sup>

All of this required (ethical) clearances and support from former employers in France and Germany whose authority and insights were determinant. These were conditions of possibility for entry (Schostak, 2010). Throughout my engagement I benefited from the generous support of a network of both personal and professional connections.<sup>22</sup> Access was maintained by honouring my commitments and treating others with respect. It meant openness to criticism about the research project itself (Neuman, 2003). But it also meant accountability to a mind-independent reality. The schedule of observation was fixed, or teleological, that is, developing from almost nothing towards a final end. Interviews were different, following a much less pre-determined model, and exit was triggered by saturation, a feeling of repetition and need for separation (Hesse-Biber & Leavy, 2011). These were conducted with a consideration for others and potential future studies.

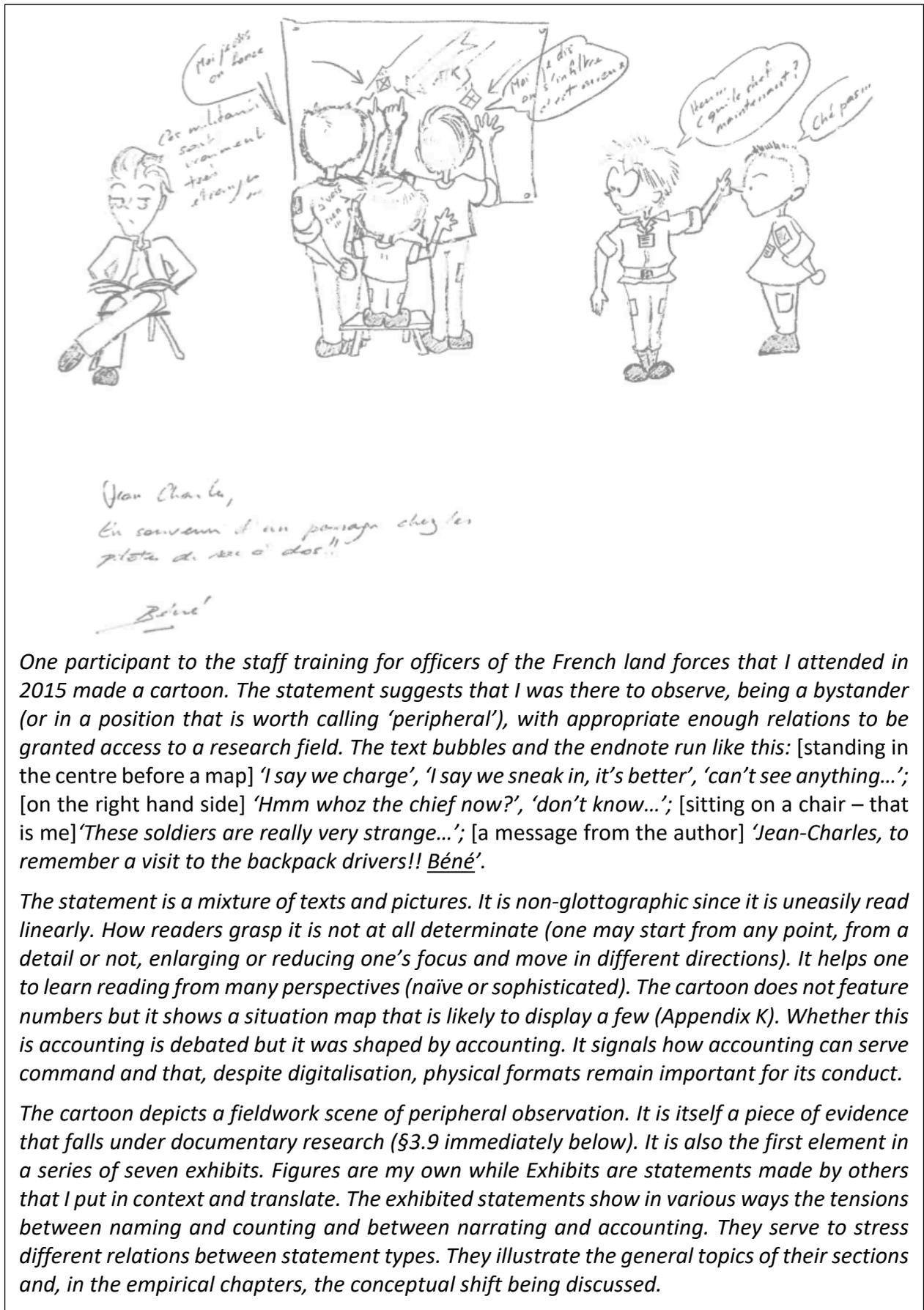
Analysis, with observation, commences at the beginning, when one enters a field. I began by listening to disputes about defence policies and ended by observing military customs. One aim was to learn from another culture (Cragg & Cook, 2007) – the military is not *my* culture. The peripheral observations also complemented my visits for interview and early professional experiences (Corbetta, 2003). As will become clear in chapters 6 and 7 the observation events are analytically separate. The difficulty is to notice that the events are in fact much more similar than meets the eye. That is discussed in case study. Crucially, the observation events enhance confidence in the research results (Watson, 2011).

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<sup>20</sup> See Appendix A.

<sup>21</sup> See Appendix B and the 'interview transcripts' in particular for details.

<sup>22</sup> See also the 'Disclosures' section at the end of the thesis.



One participant to the staff training for officers of the French land forces that I attended in 2015 made a cartoon. The statement suggests that I was there to observe, being a bystander (or in a position that is worth calling 'peripheral'), with appropriate enough relations to be granted access to a research field. The text bubbles and the endnote run like this: [standing in the centre before a map] 'I say we charge', 'I say we sneak in, it's better', 'can't see anything...'; [on the right hand side] 'Humm whoz the chief now?', 'don't know...'; [sitting on a chair – that is me] 'These soldiers are really very strange...'; [a message from the author] 'Jean-Charles, to remember a visit to the backpack drivers!! Béné'.

The statement is a mixture of texts and pictures. It is non-glottographic since it is uneasily read linearly. How readers grasp it is not at all determinate (one may start from any point, from a detail or not, enlarging or reducing one's focus and move in different directions). It helps one to learn reading from many perspectives (naïve or sophisticated). The cartoon does not feature numbers but it shows a situation map that is likely to display a few (Appendix K). Whether this is accounting is debated but it was shaped by accounting. It signals how accounting can serve command and that, despite digitalisation, physical formats remain important for its conduct.

The cartoon depicts a fieldwork scene of peripheral observation. It is itself a piece of evidence that falls under documentary research (§3.9 immediately below). It is also the first element in a series of seven exhibits. Figures are my own while Exhibits are statements made by others that I put in context and translate. The exhibited statements show in various ways the tensions between naming and counting and between narrating and accounting. They serve to stress different relations between statement types. They illustrate the general topics of their sections and, in the empirical chapters, the conceptual shift being discussed.

**Exhibit 1: a soldier's vision of me being a (determined) peripheral observer**

Land force service, 2015, a cartoon (drawn non-glottographic statement)

## 9. Documentary research

Documents are the third and last source of evidence used for research. It may be noted that despite the many attempts at reaching it, there is no general agreement around what makes documents. There are definitions and each has been evolving over time (Buckland, 1997). For instance, it was suggested that a document is a written statement (Scott, 1990: 12). It was also more recently argued that documents consist of spoken and written statements, grounded in physical or virtual structures and aiming at public or private purposes (Fitzgerald, 2007: 281). Others excluded the speaking but added the drawing to the writing – and all sorts of images (Dolowitz et al., 2008: 39). For others, documents simply are statements (McCulloch, 2011: 249). Arguably, the debate has recently been affected by technological and cultural changes, with the development of computers and internet collaborations and of an interest in the visual and the aural. Yet, the distinct types of written statements (§3.3) have seldom been esteemed. Rather than adopting one existing definition or prescribing another, options were kept open while focus remained on accounting.

One may begin with a sample categorisation or indicative list of items and indicate where these were collected. This thesis relies on legal texts, parliamentary reports, administrative decrees, strategic plans, risk maps, balanced scorecards, audit reports, training syllabi, mission and decision briefs, command orders, organisation charts and pictures. These documents are originals or copies made by doodling with pencil and paper and, in most cases, computer. They were accessed during particular interviews or observation events, either received during these engagements or mentioned in conversations and retrieved later in electronic form. The oldest piece is a bill on army administration from the digital library of the *Bibliothèque Nationale de France* (Bouchard, 1874). Remarkably, many virtual archives of the French defence ministry's management training centre from 1992 to 2015 were accessed along with different versions of the French defence minister's balanced scorecards (2008-2012) and of the German defence ministry's organisation charts (2000-2015). It may also be signalled that this thesis draws, for specific aims, on other types of documents such as publications of various fields of expertise and interview and observation transcripts. Around 8,000 pages were collected that include 602 pages of transcripts (but exclude the publications).<sup>23</sup> These are mostly in French and German, some are also in English.

Interestingly, not everything is a document but everything that is intelligible can also be documented (Tight, 2019: 11). One difference between transcripts and documents, more specifically, is that the latter, for the most part, exist independently of any fieldwork. In other words, sources differ by the kinds of access that they tend to provide. Scott distinguishes *proximate* and *mediate* accesses to highlight varying influences of fieldwork in the creation of evidence (1990). Documentary research works through intermediary evidences that are not created but studied, whether the evidences have been previously studied or not. In particular, this thesis offers copies of scorecards that were looked for but not found (Benzerafa-Alilat, 2007) and of command documents that were probably accessed but not shown (King, 2019).<sup>24</sup> What makes documents somewhat attractive is their 'naturalness' and relative low cost. Yet, one cannot take documents to be firm evidences for what is documented (Atkinson & Coffey, 1997: 47). To get to grips with the 'nature' of documents one has to accept that it is 'not stable, static and pre-defined' (Prior, 2003: 2) and study it from many perspectives.

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<sup>23</sup> See Appendix B, the 'documentary database' and the 'statement accounts' for more specific descriptions.

<sup>24</sup> All the documents were dealt with in some way. Some documents are shown in the thesis, either in the form of exhibits or in the appendices.

The thesis develops case studies that rely on several ways to do documentary research and combine them with other research approaches (Bowen, 2009: 29-30). That is conducted partly to locate the thesis within various fields of investigation and to show that the intended result is not just a repetition of what is already known. The documents also serve to put the thesis in its historical context by shining light on some things that, by definition, no longer exist. More immediately, documents are used because they constitute one aspects of what makes accounting (§3.3). A feature of genres of administration is also to be enshrined in documents in their own ways (§3.2). Documentary research thus provides evidence that would otherwise be difficult to access. At the same time, its use together with interviews and observations has suggested new questions to ask or ways to look and, again, makes the study richer. It means not just adding evidence to prove or disprove some explanations but also making explicit the many aspects of coordination. This has been partly guided by the analytical frame: documents chiefly served to track diachronic and denotational variations while transcripts from interview-and-observation emphasised synchronic and referential variations (§§2.7 & 3.2). Documents evince the meanings of statements; transcripts their uses.

### **10. Ongoing conceptual analysis**

This thesis is the result of an ongoing dialectic between Hacking's *analysis of concepts* (2002: 24) and *taking a look* (§3.1). The analysis ties together Foucault's brand of discourse analysis focused on the history of the present and statements from the perspective of an analytical tradition that attends to the logical connections between concepts. The result is an analysis of statements in their sites that is intended to show how to understand, act out and resolve present problems (even when that generates new problems). The aim is to be systematic but not rigid. Europe, defence and administration are concepts that guided the analysis from the start but further distinctions were expected. This is in part because of an analytical orientation towards the constant articulation of explanations for conceptual relations and the constant comparison of the relations being considered. It ends with the experience of concepts being clarified and manifestly connected.

It was suggested that every interview started with a question about the relations between the structures and procedures of administration (§3.7). For instance, 'do procedures enable to understand structures more clearly and perhaps to change them? Or is it that structures are made to change and that new procedures are needed to dissipate confusion?' These were intended to get a sense for historical and conceptual evolutions. They came with often topical examples of administrative reforms, instances of mergers and splits of entities as much as of innovations in the ways to complete certain functions separately and together with others. It meant learning about strategic planning, risk maps, balanced scorecards and command. These helped to draw a map of the administration of the French and German defences and identify analogies.<sup>25</sup> The map served for defining groups of transcripts within which information was derived from experience. This often involved reconstructing events, understanding issues and identifying typologies of documents. That came with a sense of variety across explanations. Explanations were either complementary or led to a tension. In that case new distinctions and thus new concepts were called for.

Documentary resources were used where historical explanations derived from transcripts seemed inadequate. Most of the time, complementary information was found in narratively written legal texts, official reports or administrative decrees. Other documentary resources,

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<sup>25</sup> See Figures 9 & 10.

including written non-glottographic statements, were used for content too. But these have also been the centre of attention and thus were mainly used to examine their characteristics. When different organisation charts are consulted that is to grasp an evolution of structures rather than an evolution of representations.<sup>26</sup> When studying versions of a balanced scorecard attention is on the statement and less on the strategic objectives, although the two go hand-in-hand.<sup>27</sup> Documents thus supported historical analyses and, themselves, were analysed in linguistic terms. Indeed, statements denote things in specific ways and are used to refer to them (§2.7) in part because they have their own semantic and syntactic forms (§3.3). One may see how analysis then progresses from the study of individual statement types over that of statements of statements to that of combinations of statements or genres of administration. In interviews things were *said* and in documents things *written* about statements. In one case, I could also observe how various systems of writing, including mission and decision briefs, that combine both written *glottographic* and *non-glottographic* statements were effectively used for command.

A conceptual analysis asks for both the meaning and uses of statements. One difficulty in asking for the meaning is that it tends to reify the answer although a statement is usually part of a family of *miscellaneous* statements. In other words, accounting statements are all similar but not all of them are identical and the meaning of the individual statements often depends on the audience. Because it is 'relative' there is little chance of giving a satisfying analysis of the meaning of statements. A difficulty in analysing the use of statements is that one is unclear about how to deploy it. I have started by describing the statements in context. That involved analysing the evolutions of general conceptions together with particular activities. It meant showing how particular statements emerged in a particular place, how they have evolved, to what other statements they are usually associated and for what purpose. As statements were examined new ways to investigate were adopted, other refined. Some categories have come to matter, infecting entire case studies because their passing was strange and felt different. That is particularly the case of Supiot's allegiances, dependences, subordinations & Co that seem pervasive for procurement (§3.2). There were regular 'power effects' in the sense of a statement's influence being related to the authority of its maker and even causing dispersion. Yet, I have taken Foucault's suggestion to analyse 'truth games' to be less sociologically and more logically connoted and thus also focused on argumentation. It came with descriptions of how arguments are conducted by using a typology derived from Hacking (2013, 2016).

	Induction	Sub-types	Deduction	Sub-types
Dialectic	Induction	Part to whole & part to part	Syllogism	All at once & line by line
Rhetoric	Paradigm (example)	Fact & fiction	Enthymeme	Likelihood & likeness

**Figure 8: an Aristotelian account of reasoning to argue**

*Dialectic concerns arguments between two debating parties and rhetoric arguments directed at an audience (typically by an orator). Aristotle suggested there are only two types of arguments used in each. Figure 8 exposes the various sub-types hanging between truth-preserving and non-deductive arguments. It may help explaining what compels by gesturing at what there is about the immediate feel of this or that piece of statements that has fascinated, troubled or surprised this or that person.*

<sup>26</sup> See Appendix D.

<sup>27</sup> See Exhibit 6 & Appendix G.

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### Logician tricks of the trade for studying the counter-logician theme of government

This is thesis develops a conceptual analysis of statements in their sites in order to understand the evolution and (in)stability of the present European defence administration and its relation with peace in Europe. The statements have been mainly derived from interview, observation and documentary sources that were accessed from 2013 and 2016 and constitute a rich and original base of evidence (see figures 9 and 10).

Count	France	%	Germany	%	Total
Interviews	58	70%	25	30%	83
Participants*	53	71%	22	29%	75
Transcripts**	53	72%	21	28%	74

\* 6 persons met twice; 1 person met three times

\*\* 2 group meetings of 3; 3 groups of 2; 1 record lost; 1 untranscribed record

**Figure 9: interviews, participants & transcripts**

Pages	France	%	Germany	%	Total	%
Interview	317	56%	245	44%	562	32%
Observation	37	60%	25	40%	62	4%
Documentation	862	77%	259	23%	1121	64%
<b>Total</b>	<b>1216</b>	<b>70%</b>	<b>529</b>	<b>30%</b>	<b>1745</b>	

**Figure 10: core collections of statements**

The sites in which the statements are used are rich fields of activities analysed particularly from historical, logical and legal perspectives. Indeed, various statements have evolved over time and along with ways of thinking and doing that serve the aim of defence administration in Europe. Statements are uniquely truthful and persuasive which is partly why they serve to articulate various kinds of rules, regulations and contracts. That may also help explaining how administrative (in)coordination is conducted and how it (de)stabilises the defence of Europe.

Conceptual analyses are developed in particular cases of contemporary European defence administration. That takes place mainly in Part II of the thesis (Figure 1). Cases of cases (§3.6) are arranged in a way that puts relatively more emphasis on one research question at a time. The overall arrangement of case study is provided by what makes administrative coordination in defence: the different aspects are called planning, supplying and controlling to refer more generally to what started with a focus on strategy, logistics and accounting. In each case, the analysis of statements and their mixture into genres of administration is made separately for France and Germany mainly to avoid muddying the water. No matter how far beyond nation-states one gets one has to account for the historical origins of coordination. Chapter 4 expands Chapter 3 by providing further justifications for studying the cases and ought to familiarise readers with their contents. That is a set up for the real action that takes place in chapters 5-7 where I show how, and when, and by whom European defence is made to happen. Chapter 8 summarises, reiterates and synthesis and Chapter 9 is for contributions.

#### **Chapter 4. What does it mean to study “European defence administration”?**

Just as there are different possible ways to investigate, the phenomenon investigated in this thesis, European defence administration, is not obvious. However, two things are obvious or should have now become more evident. One is that the underlying administrative reason is global, a part of the present historical era that defines the governmental state. It appears clearly from the investigations of Hoskin and Macve (1988), among others, that the spring of this reason is not a European monopoly. It also appears, mainly from security studies (§2.2), that, from the early twenty-first century, this reason developed beyond nation-states almost exclusively in European history – and whether that may strive beyond Europe is open. Another aspect is that the European singularity is not that of Europeans. It is that of the small coterie of ‘military administrators’ (Girod, 2012). So this thesis is about modern administrative reason in the tradition of European defence officials.

The stock of statements that serves this case-by-case thesis covers a period of almost 26 years from 1989 and German reunification to 2015 and the remarkable move of the French defence ministry from multiple headquarters into a single location. These are two defence coordination events framing the research. Several functions and genres of administration are analysed together within that frame. This chapter expands what was said about the cases in §§3.5-6 and applies conceptual insights exposed more generally in Chapter 3 to the material. More specifically, this chapter pays attention to the astonishing symmetries in administrative transformation and coordination in France and Germany across the frame of the thesis (Part A). This is shown by foreshadowing the reality of defence planning, supplying and controlling in relation to various kinds of statements and statements of statements used in combinations and in both countries for the primary purpose of coordination (Part B).

##### **A. Meta-governmental cases**

The main concepts guiding this study are variously exemplary. Europe defence administration offers a chance to take a particular look at the ‘governmentalisation’ of the state, that is, the development of cost-benefit analyses in growing and making possible the ‘good use’ of the state’s forces (Foucault, 2007: 314). It is an instance of meta-governmental coordination (§3.1) for it has become a coordination of transnational security networks. It is also an administration of ways of accounting that have played a certain role in administrative coordination. The thesis attempts to make some generalisations about European defence administration itself from both particular and contemporary examples. That includes an examination of the features of coordination: the collectives, the underlying beliefs, arguments and loyalties that hold them together. In such manner, the thesis develops characterisations for the personality of various genres of administration. That also entails an examination of the genres’ relative importance and of how the distinction between national and European defence administration came into being.

The present era is one where activities are systematically documented and evaluated. That may have been nothing but it became habitual and is now a part of plain common sense. What is remarkable with this reason that arose by the early nineteenth century is how it branched out. It may not be that some genres merely rubbed off on others but that the split into genres was a precondition for the new reason to appear. The discussions about ‘public management’ would seem to suggest that defence administration were remoulded after trade and industry. It is not that defence was modelled after something but rather that it transformed in its own rhythm. More likely several fields transformed together; each in its specific ways (§2.3). Now how did defence get there?

## 1. Europe

French and German defences are, by European standards, extremes and likely to be at the forefront of administrative transformation and coordination. To search for a uniform national or European order would be vain. That is primarily because conceptions are grounded in the diversity of languages (Supiot, 2019: 231). Any sincere and accurate study involving these two countries is likely to examine two different yet cohesive systems. Each system has its own inner and outer limits which ought to be acknowledged to understand how it is simultaneously separated and connected to the other system.

One may start with obvious differences: Germany is a federation of states while France is a central state. That may explain why, in conversation about defence, references were made to reforms of *the* state in France – not in Germany. Germany unified into an integrated nation-state from 1871 and its victory in the Franco-Prussian war. It went through various kinds of political regimes at a time where France seemingly always was a republic. To each regime correspond a force: the imperial German armies, the *Reichswehr* and the *Wehrmacht* (Schubert, 1995: 301). After World War II and the capitulation of the Greater Germanic Reich, the new German territory became lastingly occupied and divided. And so during the Cold War, there were two German armed forces: the (western) *Bundeswehr* and the (eastern) *Nationale Volksarmee* were enemies before the two merged and the latter was integrated and dissolved into the former (Schönborn, 1995: 405). In contrast, French military history often appears to turn out to be about one, although colourfully mixed, defence (see Vial, 2012a). These political differences link to differences in strategic cultures. Perhaps most notably, ‘citizens in uniform’ (Weiskirch, 1995) and ‘*Innere Führung*’ (Schubert, 1995) are democratic responses to German military history that have remained unparalleled in France (Vial, 2012b) and elsewhere. These notions suggest that German soldiers must be wary of illegal orders. They also point to a sense of initiative in combat that has long been a sort of virtue for Germany militaries (King, 2006b: 272). They explain some differences in patterns of deployment, and why these seemed, during the second half of the twentieth century, more restricted in Germany than in France.

There are also not so trivial instances of unity underlying this diversity. In both cases, there were different ministries of military affairs before their integration into unitary ministries of defence in 1955 in Germany (Reinhart, 1995: 385) and in 1961 in France (Vial, 2012a: 24-27). There were Prussian, Bavarian, Saxon and Württemberg ministries of war plus one imperial naval office in the German empire and there was one *Reichswehrministerium* separate from but closely associated to the *Reichsschatzministerium* in the Weimar Republic (Reinhart, 1995: 382-383). Likewise, at the same time, there were distinct ministries for war, the administration of war and each military service in France (Vial, 2012a: 13; HCECM, 2014: 122-123). Similarities have not merely concerned defence administrative structures but also the procedures. One example concerns recruitment and the suspension of conscription. It was completed between 1996 and 2002 in France (HCECM, 2014: 126) and came in 2011 in Germany (King, 2013: 21). That also came with seemingly more aligned deployment patterns. French and German armed forces have been engaged jointly on various occasions since 1992 including in the Bosnian and Kosovo wars, in Mali and, significantly, in Afghanistan (King, 2011: 43). Coordination has been further developed in the field of procurement.<sup>28</sup> This came with a European defence industrial base moved by the growth of transnational defence firms via cross-border mergers (Ibid.: 32).

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<sup>28</sup> See various European projects for the joint acquisition of identical defence systems since the 1990s listed by KPMG (2014).

## 2. Defence

From the start, defence has been critical to the history of the state and, being outward-facing, a key element in the relations of nation-states. But as the governmental reason expanded, defence became a more regular part of government administration than it used to be (§3.5). There are various ways to conceive of this and the following does so along legal, managerial and political lines more specifically.

Some delineations are drawn by law. The German constitution, in its version of 1949, was military-neutral or antimilitary: indeed, article 26 prevents the parliament from deciding a war of aggression, article 24 authorises the federal government to develop a 'system of collective security to defend peace' and article 4 provides that 'no one can be forced into armed military service against their conscience' (Schubert, 1995: 299). Defence has thus also been defined by those who serve and whose status is given by the *Soldatengesetz* passed initially in 1956 (Ibid.: 307). German soldiers serve a *parliamentary army* and have been considered to possess the same rights and duties as any other citizen. These rights, however, may be restricted by legal requirements of military deployments. Defence develops between democracy, on one hand, and order ('Befehl') and obedience ('Gehorsamkeit'), on the other (Ibid.: 309). From 1956 the constitution then distinguished article 87a whereby 'the federal government provides and deploys defence armed forces' from article 87b on the 'Bundeswehr administration', a federal administration with 'civilian status' and 'separated from command' (Bundesamt für Justiz, 2020).

French legislation of defence is comparable in many respects. A French *code de la défense* was enacted in 2004 to collate and revise existing defence rules (Ministère des armées, 2020). Article L.4111-1 defines a *republican army* that is conceived to prepare and ensure defence by force of arms. Defence, in this context, is for the preservation of 'public safety', 'territorial integrity' and 'republican continuity' (article L.1111-1). The part of the code dedicated to the administration of defence provides for the 'management and support of military personnel' (articles L.4111-1 & D.4111-1). The division of defence into armed force and its administration, the examples suggest, has strong legal foundations in France and Germany.

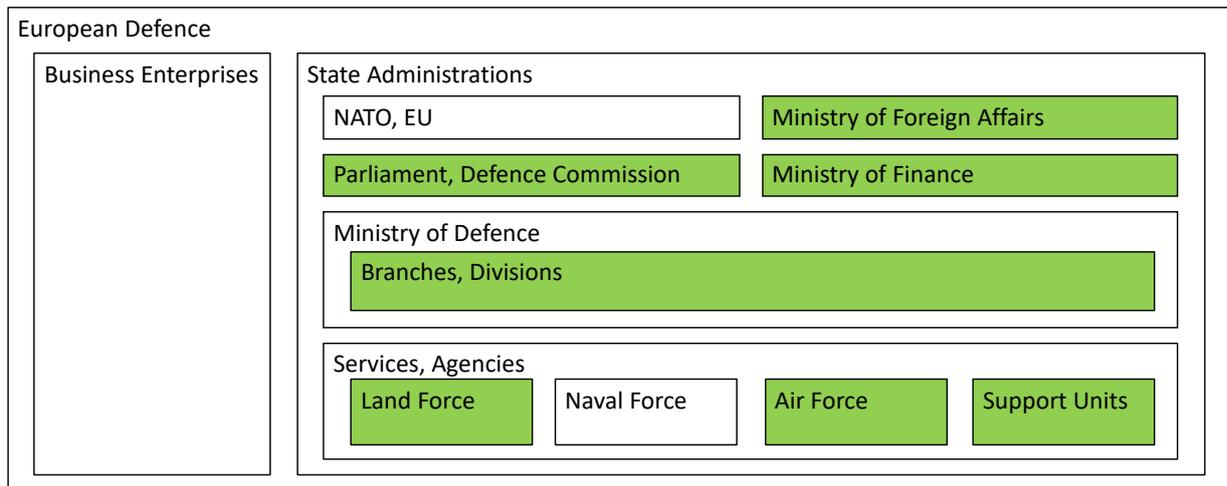
Management offers another perspective on defence and the organisation charts of defence ministries provide an instructive illustration here. Official presentations in France often point to leadership roles and their prerogatives: the directorate general of armament, the secretary general for administration and the armies' command staff are the main divisions of the French defence ministry. This representation has been quite stable from the ministry's foundation in 1961. The list of primary functions that make up the German defence ministry is rather longer and more recent having displayed nine divisions with stable denominations since 2011. There are interesting symmetries between the responsibilities of defence secretaries and chiefs of staff in France and Germany. In that sense, the nine divisions of the German ministry offer an expanded view of the three divisions of the French ministry (see figures 11 and 12 for specific comparisons). Other diagrams, which have often been called *operating models*, call attention to defence procedures.<sup>29</sup> The diagram in Appendix C that is written in French gives a threefold classification that seems to associate defence with the ways to *enable, generate and develop* and *operate* force. The diagram in German details quite similar defence procedures. But the more striking commonalities are between the French and British models. They are identical. The French and English writings seem to highlight the operation of force. The German version

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<sup>29</sup> Appendix C presents these models in contrast for France and Germany and also the UK.

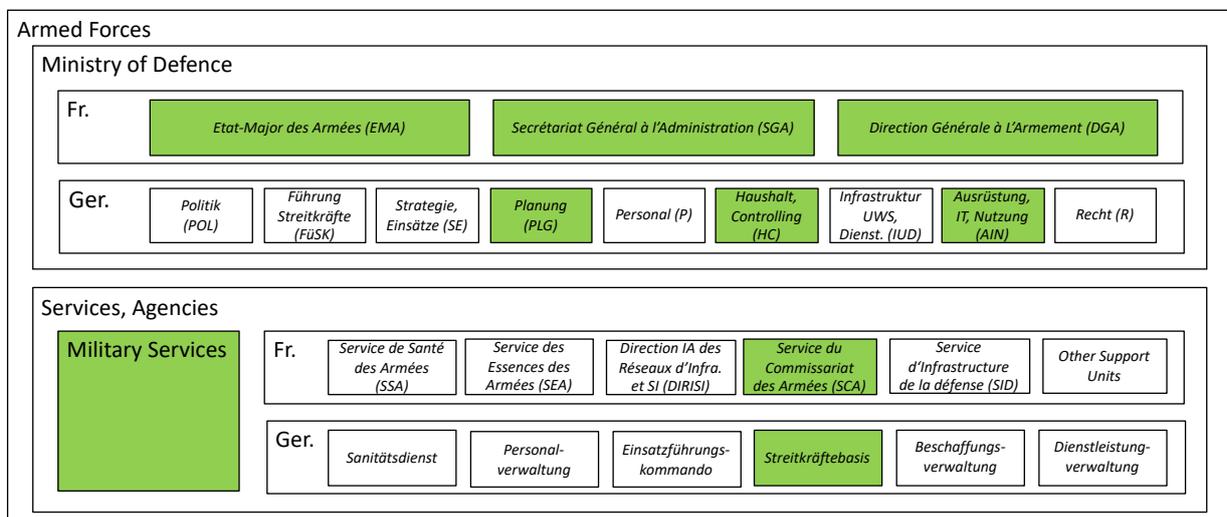
in contrast emphasises more the importance to justify the use of force. In those cases, from a management perspective, defence is about developing arms and policies so that armed forces can be operated.

The following two figures are derived from official material. They are meant to reflect what falls under defence administration in this thesis in relation to common representations of national defences. This is made possible by evident correspondences in organisation. Green rectangles denote the various places that were accessed as much as regularities in fieldwork.



**Figure 11: European defence administration (2015)**

*Names are generic. Although the fieldwork has not directly involved businesspeople many research participants had make the crossover during their careers.*



**Figure 12: European armed forces (2015)**

*Most names are in the original. The arrangement of rectangles from left to right is mostly my own. A view into the original German documents is given in appendix D.*

A last perspective is political and concerns civil-military relations. Armed forces are usually a part of national communities. In military sociology the comparison also serves to designate what the military is not (§2.5). But the debates are not limited to academic circles. The 1955 regeneration of German armed forces was marked by general mistrust. Debates concentrated on article 87 of the constitution and, especially on the terms ‘civil control’, ‘administration’ and ‘service’. Three remarks may be made here. First, to remilitarise meant to attach defence

to society: 'the Bundeswehr administration has no more and no less control than anyone with government authority, including the troops themselves' (Reinhart, 1995: 388, my translation). 'Civil control', in that case, does not refer to a control by civilians but to the primacy of politics in defence embodied by citizens and soldiers alike. Second, there have been concerns about the rise of an 'administrated army'. Yet, remilitarisation meant to make defence depend on rules that grant public servants with rights which they may well exercise (Ibid.). In that sense, administration is not an attribute of the Bundeswehr administration but also of combat forces themselves. Last, were troubles relating to the fact that the Bundeswehr administration 'serves' the supply and management of military personnel (Article 87b). The constitution does not 'establish hierarchical superiority' of combat over support (Ibid.). It is descriptive, in the same sense that both 'serve' the constitution.

Debates have been comparable in France. Military officers had government responsibilities in colonies until the 1961 Algiers putsch – a failed coup organised by generals in reaction to a vote calling for Algerian self-determination. The 1961 defence ministry and de Gaulle's 1969 resignation from the presidency ended the political role of French military (Vial, 2012b). With a 1882 legislation governing the 'army's administration', support functions became integral to military formations while retaining autonomy. Regional commanders had authority over the training, supply and deployment of force. By 1991 the distinction between 'operational' and 'organic' military functions was introduced (HCECM, 2014: 127). It became conceivable for support to be shared among services and externalised.

Developing from opposed ends – a diktat of politics in Germany and trends of Caesarism in France – democratic control of defence settled in both countries. This has various dimensions which provide a picture of defence that consist of politico-military, industrial-military and civilian-military exchanges. While the legal perspective provides some basis for the distinction between defence and its administration the managerial and political views help outlining this administration into planning, supplying and controlling functions.

### **3. Administration**

Administration may be considered to be flipside of education in the tradition that seeks to get people to make things happen (see Hoskin, 1992). In an ordinary sense, it denotes something that supports. Compared to the mass citizen armies, administrative collectives and functions became strategically relevant for professional armed forces (§§2.5-6). In those conditions, this sections returns to the ways that defence administration came to be about maintaining the condition of military personnel and enabling performance during combat.

A function of defence administration is to move and sustain armed forces. That is logistics. From the modern era it has developed into subfunctions ranging from commissaries providing food and ammunition over military engineering and communication to maintenance (van Creveld, 2004: 1). Its conception shifted in the mid- to late-nineteenth century: between 1859 and 1871, the development of railways has changed how armies were raised and deployed (Ibid.: 233). Later in 1914, 'over just a few months, the relationship between food and fodder on the one hand and everything else on the other was inverted' – by considering mass – and 'warfare took on some of the characteristics of siege warfare' (Ibid.: 259). Replenishment from bases became continuous and armed force evaluated by support-to-combat ratios.

Yet, other authors have argued that there is an earlier and, perhaps, 'better', educational explanation for this shift. The change came in the understanding of learning that emerged for military education (Hoskin & Macve, 1988; Hoskin, et al., 2007). On one hand, the 'invisibility' of pedagogical activity makes it markedly transformative, with students who learn how to

learn reshaping the world they inhabit (Hoskin, 1996: 268). On the other hand, the newly learnt reasoning 'developed too sporadically' and was 'taken up too haphazardly' to be taken to be a simple response to economic and technological change (Hoskin, 1992: 432). Hence the suggestion that the new administration followed a change in learning. That change was the new understanding of learning by writing and grading. You may think, yes of course! That one can learn something by accounting or even that accounting is learning is a condition for any account to matter. Perhaps without it van Creveld's astonishment about the change in supply ratios would be unwarranted.

Administration is not just a way for enabling coordination but also a way to find out about it – in the sense that there is a distinctive, administrative way to knowledge. Administration occupies a wide-spread position in the fields of modern knowledge (§2.8). On one hand there are administrative studies focused on 'the level of reflection in the practice of government and on the practice of government' or 'government's consciousness of itself' (Foucault, 2008: 2; §3.2). On the other, the conduct of modern administration relies on a knowledge that might be taken to be a sub-discipline of political economy (§2.6). Administration is a small matter, peripheral to the grand theme of government. It is, Wilson suggested, 'government in action' (1887: 482). A 1852 French decree on the devolution of political powers signals: 'one governs only well from afar, one administers only well from near' (cited by HCECM, 2014: 15, my translation). It denotes the experiences of and the beliefs about what is happening.

Administration has much in the way of logical connections with the study of management exemplified by Chandler (1977). He studied the transformation of businesses associated with modern ways of learning. Enterprises developed tree-like structures with responsibility lines (which may be main, intermediate or free branches) and staff functions (which may be at the root, knots or extremities of free branches). They have developed with procedures by which product and human performance is constantly documented and evaluated and structures held together by the staff functions. Something occurred in the appearance of modern military formations considering that 'the emergence of headquarters and staff systems in the eighteenth century facilitated command on increasingly complex and expansive campaigns' (King, 2019: 15-16). The administrative transformation has been ongoing for 'in the twenty-first century, new staff methods have been introduced which have tried to automate and refine decision-making' (Ibid.: 379). There are manifest analogies between the structures-and-procedures of modern management and command. These extend in the kind of reason-and-reasoning that the two genres deploy. These links are addressed in this thesis in particular by contrasting business enterprises, defence ministries and armed forces.

Administration also shares in Supiot's 'legal analysis' in that it participates in the 'system of mandatory rules, which in other times and cultures, originated – or still originates – in shared beliefs and religious rituals' and establishes 'the dogmatic basis which makes the system meaningful' (2017: 5). Distinguishing these norms is one way of identifying, for instance, what distinguishes management and command. The norms entail what ought to be as much as what is, rules and regularities. It means acknowledging the 'dynamic relation between *is* and *ought* (and additionally the realm of the purely imaginary)' that influence human activity (Ibid.: 6, emphasis in original). These dynamics are visible in what can be stated. That is particularly the case with accounting and mathematically regularised naming, which make statements and define how something 'is to be' stated (Bassnett, et al., 2018: 2096). On the one hand, the statistical law 'has had the greatest effect on modern thought' (Hacking, 2015b: 190). On the other, 'fittingness' is something fundamentally 'attractive to the human mind' (Hacking, 2014: 170). Their combination may explain why modern administration-via-accounting rules (§2.3).

What Part A of this chapter has tried to clarify is that governmental, managerial and legal perspectives together produce a specific sense of administration: it is a way to learn and to learn how to learn facilitated by accounting. It is not just that administration brings one to believe that certain things are true; it is also that one comes to believe things fitting one's experiences. In that context, it may be unsurprising that modern organisation charts resemble scholastic trees of logic (Hacking, 2007b). Just as administrative structures-and-procedures have branched out so has the governmental reason with genres of administrative reasoning (§3.2). They set the limit within which European defence flourishes.

### **B. Early twenty-first century cases**

The concern with European defence administration is to assess how defence administration has evolved and on that basis how it may further transform the defence of Europe. To this end this thesis exploits Foucault's analytical frame of 'governmentality' (§3.2). The thesis fills out the frame by examining the 'military model' that Foucault stressed but that few addressed after him (§2.9). The thesis also complements the frame conceptually by trying to find further, logical reasons for the development of the governmental reason. The focus on that reason and its display in reasoning about security networks implies not to exaggerate the problem of the state (§3.1) and to further focus on training-and-learning (§2.6). Indeed, King showed that modern military cohesion has been fostered, among other explanations, by drills and training (2013). He did not, however, probe the extent to which accounting may help soldiers learn the various manoeuvres that they execute together. Without being restricted to combat, the thesis tracks the various genres of administration-via-accounting that drive the coordination of defence in Europe. It may also help distinguishing the contemporary business-and-military influences on 'governmentality' (§2.8).

Understanding the development of this governmental reason may then illuminate how far beyond the nation-state coordination has moved. The debate about the 'wilting' of the state has been evinced in the contrasting views of two senior twenty-first century scholars. Supiot (2018: 8) says that 'allegiance ties are self-referential' to indicate that they have nothing to do with the state except that contracts have a legal force. King (2019: xiv) says that 'sovereignty is shared' to signal that command collectives are by-products of a shared consciousness itself determined by how the consciousness is stated. Supiot points at a 'counter-power' that has long worked through military supplying (§3.5) but has also been evolving. King refers to 'power effects' on defence generally (§3.2).

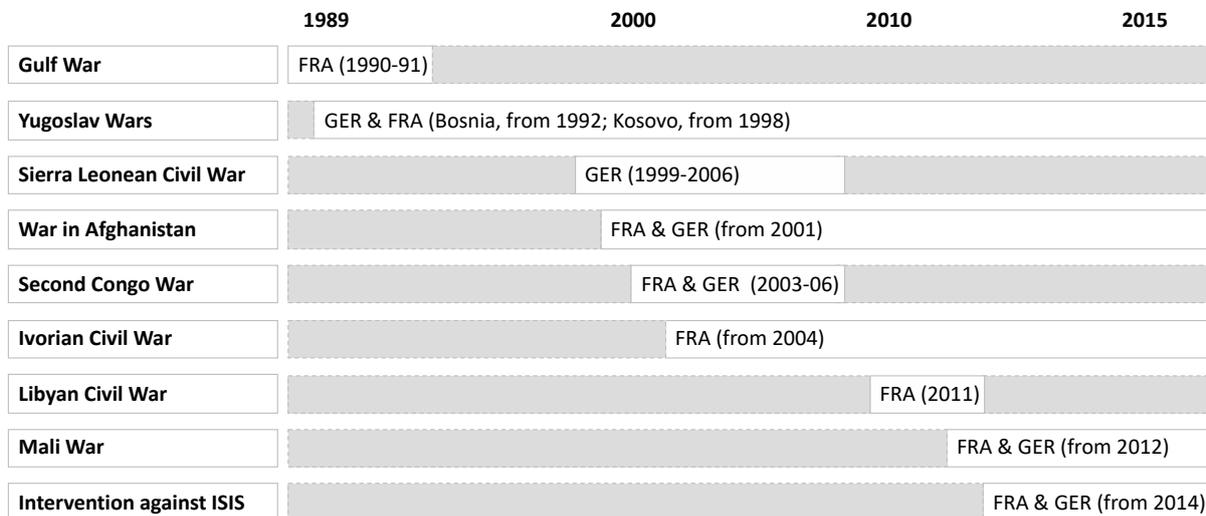
Last, exposing the limits of defence administration may help getting over the trouble of the continuous evolution trap. Durieux and Lecointre (2012) in an issue on *The Perpetual Reform* of French defence and Reinhart (1995) in one article on German defence administration with the subtitle, *forty years steadiness in a state of change*, perceptively grasped what may be a paradox. Identifying the limits of coordination may help avoid the dead-end of claiming that change is the only source of stability or that nothing can change quite definitively – that is, it may help avoid being struck by senses of both indecision and resignation.

Part B is next where the different points just rehearsed are fleshed out explicitly in the context of the present-day cases of cases (§3.6).

### **4. Getting to makes things happen**

It was suggested that one purpose for focusing on defence administration-via-accounting is for explaining the singularity that is peace in Europe. That is something of interest when one considers that in the field of accounting research about the military 'research activity with a

peacetime dimension is significantly outweighed by research in a wartime context’ (Cobbin & Burrows, 2018: 499). But, as Figure 13 suggests, the period from 1989 to 2015 has been one of constant deployment for both French and German armed forces. That also suggests that if European defence is the correlate of European peace, its administration serves to enable the constant use of armed force to prevent war elsewhere.



**Figure 13: wars in Europe’s Eastern and Southern neighbourhoods**

*This figure presents conflicts in which French (FRA) and German (GER) armed forces were engaged over the frame of this study. It suggests that ‘peace is war’, to reverse the phrase of Orwell. It also shows that French and German armed forces were often deployed together, mostly in NATO, EU or United Nations’ missions. These involve conventional wars, pacifications operations against guerrillas or policing, border assistance and training of other armed forces.*

The administration enabling these missions consists of planning, supplying and controlling functions. ‘Planning, supplying & controlling’ gives the general outline of the case studies. The trinity resonates both with expert and popular knowledge. On one hand it reflects a certain vision whereby command consists of the three ‘executive functions’ of ‘mission definition, mission management and mission motivation’ (King, 2019: 69). Under that vision, command is mission-oriented. On the other hand, the three terms match a military saying in French that denotes a similar series, yet not in the same sequence: ‘*un chef, une mission, des moyens*’.<sup>30</sup> ‘One commander, one mission and resources’ links to ‘controlling, planning and supplying’. The order that is chosen for this thesis is closest to King’s. It has historical justifications (§3.6) and adds a focus on various levels of analysis to the functional perspective.

The series follows the ‘strategic, operational and tactical’ distinction that became classical with the texts of Clausewitz and Jomini (Hoskin et al., 2007: 190). This study of defence beyond nation-states across peace-and-war also concentrates on interwoven interests that evidence administrative coordination as much as dispersion. These are politico-, industrial- and civilian-military relations in general. The coordination of these interests is also expressed differently. *Articulation* suggests that strategies do not arrive neatly expressed but have implicit aspects

<sup>30</sup> it has apparently become popular when one of the first laws on the ‘army’s administration’ was passed (HCECM, 2014: 64). However, neither the saying nor the individual terms seem to appear in the text in question (Ministère de la guerre, 1882).

requiring clarification and connection with familiar activities (§2.7). *Cooperation* then clarifies that procurement is inter- and intragovernmental more than supranational (Jones, 2007: 4). Last, *cohesion* refers to the question of how soldiers have fought and prepared to fight (King, 2015b: 5). Each case study then tends to examine different procedures and structures (§3.6). While the corresponding administrative collectives may be ‘coordinated’ they are also often exposed to destabilisation relating to indecision, competition and collapse. The figure below condenses these points.

	Ch.5: Planning	Ch.6: Supplying	Ch.7: Controlling
<b>Procedures</b>	Policies	Contracts	Missions
<b>Structures</b>	States	Markets	Formations
<b>Relations</b>	Politico-military	Industrial-military	Civilian-military
<b>Statements</b>	Plans (strategic)	Maps (operational)	Scorecards (tactical)
<b>Coordination</b>	Articulation	Cooperation	Cohesion
<b>Transformation</b>	Non-deductive arguments	Cost-price analyses	Non-glottographic writing
<b>Meta-coordination</b>	Reform-and-routine	Peace-and-war	Command-and-management
<b>Dispersion</b>	Disjunction (slumbering)	Competition (stalling)	Disaggregation (shattering)

**Figure 14: sketching the case studies**

*The above outlines the relative emphases on each themes and indicates the main accounting statements arising in discussion: plans, maps and tables of scores.*

Before working on the cases the following sections provide further contextual details. The focus is on transformation and then turns to coordination and dispersion.

### 5. European military transformation

European defence reforms have as much to do with New Public Management (NPM) as with the Revolution in Military Affairs (RMA). (Norheim-Martinsen, 2016: 312)

Certainly, the general pattern of military transformation in Europe will be differentiated within each nation. (King, 2011: 18)

The early twenty-first century era has been marked by two notable events. One is the ‘unholy union of communism and capitalism’ (Supiot, 2012b: Ch1) that came along with the adoption ‘into the public sphere of management techniques used in the business world’. The other is the new, post-Cold War strategic context with new threats but also new defence systems, new doctrines and more generally new ways to engage forces and conduct operations (King, 2011: 103-104). Administrative *modernisation* and defence *professionalisation* may help capturing them. What does it mean for French and German defences?

1989 is when the Berlin wall was torn down. From then the defence ministry of reunified Germany has maintained two headquarters: one is in Bonn and another was in Strausberg – in the sites of the ministries of ‘national defence’ (1956-1990) and ‘disarmament and defence’ (1990) (Johanny, 1995: 394) – before the functions based in Strausberg were moved to Berlin in 1993. That may be considered to be a permanent reminder of past estrangement. There have also been functional explanations:

In 2011, most activities were still conducted from Bonn. In 2012, half of them were moved to Berlin. The lines were drawn in such way that essential activities were put together in one place.<sup>31</sup>

Berlin concentrates 'representative missions'.<sup>32</sup> There were also territorial defence concerns:

It may have seemed at first that Berlin was a bit too far on the East side and that Germany had been put in the position in which France had been before.<sup>33</sup>

Significantly, the Bonn-Berlin divide is an ahistorical aspect of Germany's federal constitution:

Not everything is decided in Berlin. There are some remains of the tradition of the Holy Roman Empire. Emperors are only so much Emperors as Princes let them be.<sup>34</sup>

A similar reterritorialization took place in 2015 in France with the opening of the 'Hexagone Balard', the new main site of the defence ministry. The previously separated headquarters of the military services and defence-related government agencies were moved together into an hexagonal building complex nearing the locality of Balard, in Paris (France has been called the 'Hexagon' in French ever since France's boundaries became roughly hexagonal).

The colocation of various staffs offices in one place had been discussed from the end of the 1980s. The hope is that the promiscuity of functionally segregated personnel may stimulate more coordinated decisions.<sup>35</sup>

Hence, 1989 (German military unification) and 2015 (French defence centralisation) are two instances of unity underlying the diversity. That is the cultural historical frame of the research.

1989 was also the start of a French *renewal*. That is the name of an administrative reform focused on 'labour relations', 'responsibility', 'evaluation' and 'uses' in public service (Rocard, 1989). It marked the beginning of a decade-long reform series under changing governmental and interdepartmental leadership (Benzerafa-Alilat, 2007: 151-153). Critically, a constitutional bylaw, or organic law, on French budget acts was enacted in 2001 (Supiot, 2017: 154-156). It *revolutionised* the allocation of state budgets with 'performance', a French-English cognate, being dense in the legislative text. 'First-Euro appropriation justification' has been a guiding principle introduced in the name of citizens, public service clients or users and tax payers (Benzerafa-Alilat & Gibert, 2016: 1046).

There are no 'users' of defence services but rather 'internal clients', which include armed forces.<sup>36</sup>

After state reforms came ministry reform 'strategies' and 'audits' (Benzerafa-Alilat, 2007: 158-160). A last moment started in 2007, when 'costs' became debated, with a *revision* followed by a *modernisation* of policies and administration. Debates were mainly focused on logistical and support costs (King, 2011: 36).

There has been a similar series of reforms of German defence although the chronologies and vocabularies are specific. The integration and dissolution of the national people's army into the Bundeswehr occurred the day before German *reunification* (Scheven, 1995: 476). Two

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<sup>31</sup> German defence ministry; planning division; personal interview 60

<sup>32</sup> German defence ministry; equipment, infrastructure & application division; subdivision II; personal interview 54

<sup>33</sup> Ibid.

<sup>34</sup> Ibid.

<sup>35</sup> French defence ministry; general control of the armed forces; personal interview 17

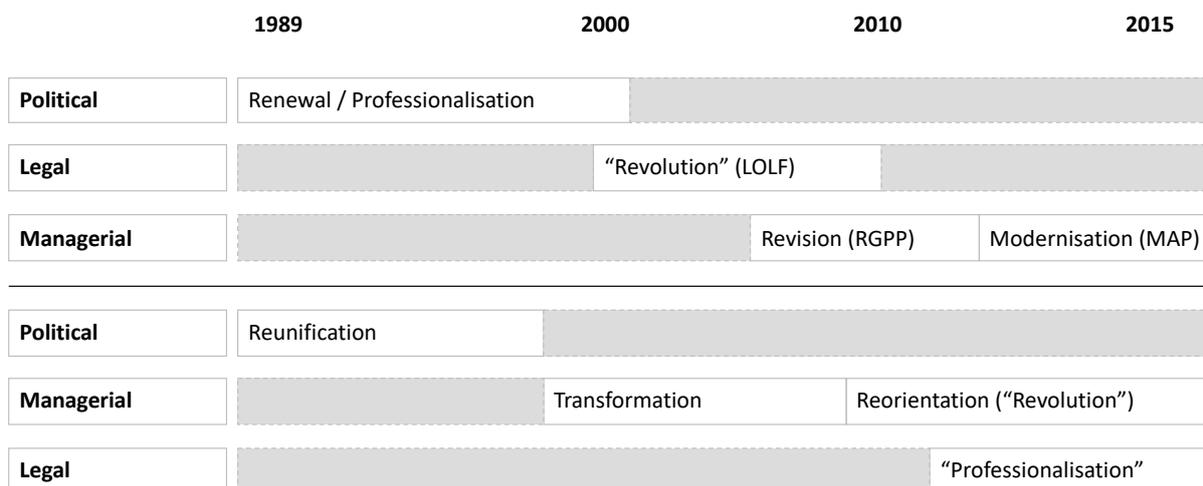
<sup>36</sup> French defence ministry; general control of the armed forces; personal interview 3

significant events after that took place in 2000 and 2010 and in relation to the publication of two independent reports. Titles are informative. One discussed the *Common Security and Future of the Bundeswehr*, while the other concentrated on *Thinking from deployment: concentration, flexibility, efficiency*. ‘It is a profound renewal of the federal armed forces, that the commission has suggested’ (Weizsäcker, 2000: 3). The first report started by mentioning a *renewal*, but the period it inaugurated is referred to as *the transformation* in German. It is recalled for the externalisation of significant parts of defence administration.

The project was fixated on the end of conscription and became something of an exemplar of bad reform.<sup>37</sup>

Shortly after that point, from 2001, the German armed forces started their engagement with the International Security Assistance Force in Afghanistan. The main goal a decade later was, as explained in the second report, ‘to significantly contribute to the achievement of security policy and military objectives of NATO and the EU’ (Weise, 2010: 3). That initiated the major defence *reorientation* (*‘Neuausrichtung’*) of 2011 although the links between the report and the reform are not direct.

Around half of the propositions made were adopted.<sup>38</sup>



**Figure 15: defence reform timeline in France and Germany**

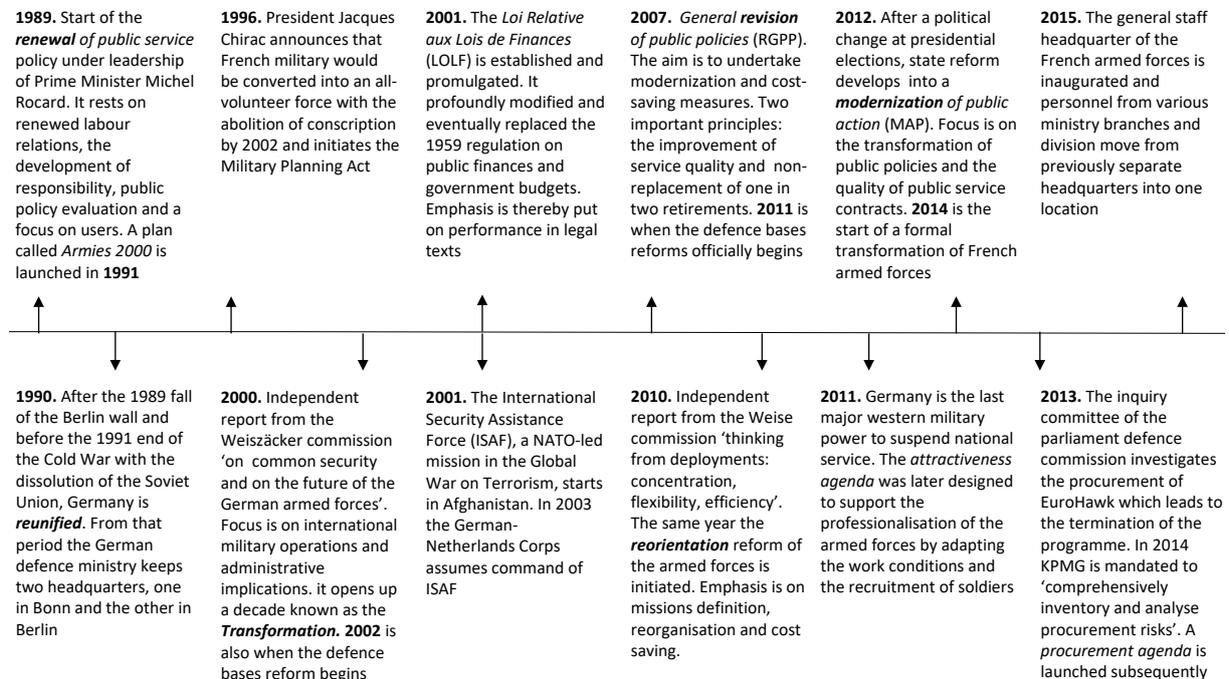
*Notable reform events in France (upper side) and German (lower side) are arranged by their relative primary focus. Original names were rendered into English and at places further qualified (signalled by quotation marks). Acronyms are in the original language. Figure 15, when compared with Figure 13, stresses the simultaneity, over prolonged periods of time, of administrative reforms and military operations.*

The reforms sought to *concentrate* and *share* administrative responsibilities – and to avoid their *duplication* – in ways that have sometimes been destabilising. In Germany, it arguably begun with the 1870 unification and was consolidated with the 1956 basic laws and the 1990 reunification. In France, it is more recent and connects with a 1991 ‘Armies 2000 plan’ with a 2011 ‘defence bases’ reform’, by which ‘operational’, ‘organic’ and ‘territorial’ responsibilities were separated (HCECM, 2014: 127, 130-135). *Concentration* and *sharing* are adapted from King (2011: 11) to suggest how coordination was aimed to be transformed, towards something

<sup>37</sup> German defence ministry; French defence staff division (liaison officer); personal interview 5

<sup>38</sup> German embassy in Paris; personal interview 20

reminiscent of the ideal of just-in-time inventory. Transformation is a notion found in Foucault and King. It is mere happenstance that one German reform was called ‘*die Transformation*’. I shall use an orthographic convention by capitalising the reform and not capitalise the concept. Another warning: I use ‘revolution’ to denote a constitutional rewriting in France. In Germany the constitution remained unchanged but the legal opinions (r)evolved greatly.



**Figure 16: defence’s administrative transformation in France and Germany**

*Figure 16 is expanding Figure 15 and, likewise, is separating the French and German cases on the upper and lower sides to emphasise both symmetries and specificities.*

## 6. Defence administrative coordination

It was impossible to coordinate divisional activities without a coherent means of managing tasks and controlling subordinate units. (King, 2019: 99)

From the early nineteenth century administrative coordination has become almost equal to systematic accounting (Ezzamel et al., 1990). This evolved markedly and has arguably become more intense.

The introduction of [a modern] governance went hand in hand with applying in the public sector the accounting standards used in the corporate sector. (Supiot, 2017: 155)

Coordination-via-accounting is partly to avoid dispersion.

The dispersion of the staff threatens their unity and, consequently, jeopardizes their ability to fulfil their prime function. (King, 2019: 347)

But it also brought its own share of issues manifest in military deployments, administrative reforms and writing systems. The transformation of coordination and the dispersion that this has sometimes caused for European defences are the topics of this research.

The first case in which this is examined is that of ‘planning’. It has long been documented and evaluated on the basis of narration.

Specifications given by defence white books and security policy guidelines are translated into conceptions of the armed forces – a third type of report with its own guidelines – and capability profile descriptions.<sup>39</sup>

In Germany, procurement possibilities have become evaluated in particular with a new way to write up defence budgets. It uses a piece of accounting called ‘priority list’, a table of nine priorities put in nonverbal phrases, to rank projects. It deals with diversity by fleshing out the consequences of choosing something. Another aim was to complement previous statements that had been considered infertile:

It used to be that appropriations were systematically lower than the requirements that had just been lined up. That is not only frustrating but also ridiculous in the long run.<sup>40</sup>

Planning is ‘integrated’ in Germany and ‘strategic’ in France. The former developed from the 2010 reorientation and the latter from the 2006 publication of a ‘strategic plan for the armies’ (Benzerafa-Alilat, 2007: 203). Strategic planning has also come with various documents and concerns about writing:

The risk map for the defence staff division is issued every year and comes with a strategic plan, followed by orders and a revision of operational contracts. It is important to define priorities and avoid excessive details.<sup>41</sup>

My second case is about ‘supplying’. One issue here concerns the use of risk statements. The point is not only to properly account for each project but also to define accountabilities and the relations between those rendering accounts and those to whom these are submitted.

There were two novelties with the new risk reports: from 2014 it has become mandatory for every project leader to write in a certain way about risks. Lines of communication have also become much more direct.<sup>42</sup>

The emphasis on risk accounts for German defence is closely associated with the end of a particular project.

In May 2013, it was decided not to pursue the procurement of the EuroHawk [drone] series considering that airworthiness certificates could only be obtained at disproportionate costs. (KPMG, 2014: 31)

In France, risk is also a matter of sharing knowledge with others. On the one hand, cooperation is considered a virtue. On the other, there is a possibility for the defence ministry to be placed at the centre of various social scandals.

There are capabilities that are meant to stay with French armed forces, some are to be shared with allies and the rest is available on open markets. This relies on a risk assessment. Exclusive capabilities may mean better security but this also comes with high costs.<sup>43</sup>

Costs can be blows to morale. The termination of the Louvois project, an information system to pay soldiers, was a ‘failure’ and a ‘disaster’ (HCECM, 2014: 68). It was considered that issues had come with a lack of systematisation. It came from excessive or concealed subcontracting (ibid.: 69). Suppliers’ activities were not adequately understood.

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<sup>39</sup> German defence ministry; planning division; personal interview 69

<sup>40</sup> German defence ministry; organisation/ revision staff; personal interview 62

<sup>41</sup> French defence ministry; defence staff division; subdivision planning; personal interview 46

<sup>42</sup> German defence ministry; organisation/ revision staff; personal interview 57

<sup>43</sup> French defence ministry; general directorate for armament division; personal interview 78

The last case focuses on ‘control’. I take a look at the twofold dimension of management and command control connected with the production of scorecards and briefings. ‘Balanced scorecards’ were introduced in the French and German defence ministries in 1999 and 2002 (Benzerafa-Alilat, 2007: 177-180). In France, the scorecards was developed for the ministry and for some of its divisions in almost separate ways (Ibid.: 205-206). In Germany, scorecards were applied everywhere before being replaced by ‘controlling reports’ for the ministry – not the troops. Both scorecards and reports incorporate accounting. Significantly, the change was motivated by the wish to avoid excessive abstraction.

To promote acceptance, guiding concepts were translated from English into German and examples taken from the military and not business cases.<sup>44</sup>

Accounting innovations served to make writing familiar and support defence administration’s management. It is a useful rule of thumb in the history of defence, that when there are life-threatening issues there is command. In those situations, there is an accounting for command. The writing of plans, orders and maps became fully integral to distributed command by 1916 (King, 2019: 358). Ideally, mission briefs...

...speed up how decisions are made; facilitate how [linear] orders are written; are easily handled in crisis situations; stress commanders’ intents. They involve various comparisons between the possible situations, major effects and manoeuvres.<sup>45</sup>

Briefings are discussed in Chapter 7. They are full with accounting statements. Accounting there serves oral exchanges within command staffs to write narrative orders.

Accounting is used for both management and command coordination. It serves to make orders and decrees more concrete, to articulate speech and speech-following writing among administrative staffs and to connect extreme situations (reforms, scandals and combat) with the routines of defence administration. Moving on to reasoning and accounting reading these are aspects to consider: on one hand, modern administration is associated with the ‘efficacy of rules’ to be applied (Supiot, 2017: 62); on the other hand, administration by objectives has aimed at more than preserving the truth of the rule-of-law. Management and command are of the same kind in the latter category. But the ‘words of command’ already imply a difference:

[These] signify a complex series of actions in condensed form, enjoining collective action directed at a shared goal. (King, 2006: 507)

That is denotational and a key aspect in the contrast with management. Figure 17 summarises and lays out what is expanded in case study:

	Direction	Indirection
<b>Administration-via-accounting</b>	<b>Bureaucratic administration</b>	<b>Mission-oriented administration</b>
Expression (syntactic)	Narrative	Unspeakable
Reasoning (to find out)	Truth-preserving	Non-demonstrative
<b>Mission-oriented administration</b>	<b>Mission command</b>	<b>Management by objectives</b>
Expression (semantic)	Denotational (endowed with meaning)	Referential (used to refer)
Reasoning (to persuade)	Enthymeme (inference from premises by stages)	Induction (inference from particulars)

**Figure 17: a relational exposition of genres of administration**

<sup>44</sup> German defence ministry; budget & controlling division; subdivision II; personal interview 61

<sup>45</sup> French land forces; Command doctrine & teaching; observation 5

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### **Setting out the description of real particulars at length**

Modern administration whereby everything is written and evaluated originates in the early nineteenth century American military education (Hoskin & Macve, 1988). From the start it has entailed concerns about cost-efficiency and individual accountability. While the importance of training to learn drills is known (King, 2015a) little was said about how administration-by-accounting developed for defence. To develop this, this thesis examines the use of statements in context. It involves tracking narrating – orally and in writing – and accounting for the early twenty-first century Europe defence administration. Europe is a test case for peace, defence a model for governmental states and administration a strategic element for the military. The cases are studied by cases: France and Germany are extreme countries, planning, supplying and controlling critical defence functions and bureaucratic administration, management and command are typical genres of administration. Instead of prioritising single statements the thesis discusses combinations that accommodate abstract-and-concrete and extraordinary-and-ordinary situations. It means that strategies need to be made explicit and that problems need to be manifestly connected with daily routines before each and every one of them can become addressed. What makes defence administration and how is European defence made to happen?

The next three chapters are relatively independent case studies. The defence functions of planning, supplying and controlling provide the main outline. In each case, the evolution and combination of administrative genres is studied in the two European countries successively. That is also to illustrate that although nation-states may no longer be as absolute as they once were, they remain an important reference point. Each chapter focuses on one particular set of question, procedures-and-structures, analytical level and dimension of coordination-and-dispersion (see figures 1 & 14). The studies are ‘beyond nation-states’ in that they focus on politico-military, business-military and civilian-military collectives. They may also be said to be ‘beyond money’ since accounting is taken to be a particular type of written non-glottographic statement rather than the primary vehicle for financial transactions. Coordination, it will be argued, is also not just what it seems. It is separation and inversion as much as connection.

## Chapter 5. Planning & slumbering

European defences have been made 'professional' and their administration 'modern' since 1989. There have been new security concerns, new technological innovations, new economic constraints. The extent to which this has been linked to a conception of learning by accounting is explored here. Perhaps more evidently, that came together with the evolution of defence-administration relations: before that, administration was called military in France and civilian in Germany. After that, defence ministries started to be treated apart from armed forces. This, I argue, is one important reconfiguration that enabled European defence administration. How learning by accounting shapes defence strategy and relates to that reconfiguration is the more specific topic this chapter centres upon.

One theme is that this functional separation is connected with the managerial, national and transnational coordination of defences. It has ended the exclusive political role of the military in France and East Germany and of civilians in West Germany. It came with the end of specific funding procedures of defence in French government budgets. With indirect threats, defence stopped being appraised merely by invoking categorical imperatives. It opened up possibilities for reconstructing old norms and developing new ones. New ways to reflect and experience defence have unfolded in the present which modified how the future came to be anticipated. This is elaborated below in light of reform plans about defence planning. The new plans have come with new possibilities for security alliances and 'coalitions of the willing'.<sup>46</sup>

A second theme in the chapter is the articulation of government by law and governance by accounting (to adapt Supiot's phrase). Emphasis is on the interplay between rule-following and mission-orientation. Management is not foreign to defence but it became more prevalent than in the 1960s. The impulse has been visibly financial in France – with a concern for budget assessments – and nonfinancial in Germany – focused on goals. Cost-effectiveness became a predicate not just of things on markets but also of personal conducts and impersonal rules. In France, the 2001 constitutional bylaws affected government budgets in general.<sup>47</sup> In Germany, the 2010 reorientation was defence specific, bringing new integrated plans together with risk and controlling reports. Parliamentary-military and military-military relations grew as a result in France and Germany. And single nation deployments, it appeared, became 'too costly'.

The last theme is how various national reform plans have helped to determine resource allocation and defence formats. That relates to the ways that these are stated. It also evinces the defence-administration separation. The reforms came together with planning statements called 'strategic' in France and 'integrated' in Germany.<sup>48</sup> These have been produced within unified ministry divisions and military service interests have become subordinated to defence interests. These have also come with joint – both inter-services and transnational – military deployments. The new situation has taken some time to emerge. It is difficult to plan reforms and when they cannot be hooked up with routines they are erased. Soldiers' duty to obey legal orders is probably handy for conducting reforms. That would finesse Supiot's point about 'Europe's dogmatic slumber' (2012) in a deplorably dishonest way. Indeed, taking orders in a blinkered fashion does not define military discipline. Nevertheless, one will meet what Supiot calls the 'naïve faith' in reforms.

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<sup>46</sup> The notion was coined in 2001 by the US Defence Secretary Collin Powell and has been associated with the invasion of Iraq.

<sup>47</sup> Loi organique n° 2001-692 du 1<sup>er</sup> août 2001 relative aux lois de finance 2001 (France)

<sup>48</sup> See appendices E & F.

## A. Transformation

2006 and 2010 are crucial dates in the transformation of defence administration. They seem to have struck the general conception of European defences more than other events. Again, *transformation* denotes a development of coordination that is historical and relative to other modes (Foucault, 2007: 108).<sup>49</sup> It involves new beliefs, arguments and loyalties which mature with a kind of reasoning and explain some aspects of its stability.

2006 is when French budgets began to be made following the 2001 constitutional bylaws (Benzerafa-Alilat & Gibert, 2016). It comes after the 2005 decree that established the Chief of Armies Staff's responsibilities over the chiefs of each service and stressed the importance of 'jointness'.<sup>50</sup> It precedes the 2007 *revision* of state administration, which, for defence, has been primarily directed at troop support.<sup>51</sup> 2010 is then when the *reorientation* of German armed forces was decided – one year prior suspending national service. It follows a preceding *Transformation* reform. The reorientation's direction appears in the title of a report from the independent commission chaired by Weise (2010): 'thinking from deployment'. 2010 also caps an intense combat phase in Afghanistan started in 2001.

King wrote about defence's *transnational* coordination and *concentration* in Europe (2011: 11). The following rather investigates how defence administration has become *shared* and *concentrated*. The armed forces have been transformed indirectly, by administration, which partly explains the transformation's significance. The transformation of administration itself is sometimes overlooked perhaps because it is so engrained in a modern way of making things happen (Hoskin, 1996). It helped escape the conception that 'the general is the plan' and is part of what made command collective (King, 2019). The following thus continues King's thesis adding that the recent defence-administration separation is a remarkable event that reflects some convergence on the emerging consensus about European defence.

### 1. Professional armed forces & armies general control in France

Although a modern and professional defence in France is often explained in relation to central state administration reforms, much of the innovation came from what was found by *general control*. General control compares with inspection, audit and internal control – 'to list popular perspectives on control available for assessing how effective a decision is'.<sup>52</sup> The 'perspectives' also denote established organisations. They reflect the ramification of post-1800 knowledge and writing-grading disciplines (Hoskin, 1992).

To engage in the general control of defence means to consider all defence related activities (except for weapons handling) by holding a certain understanding of it.<sup>53</sup>

The scope is relatively more general and the implication relatively less intense than inquisitive forms of modern inquiry. General control is also the first control entity to have been founded, from 1964, by merger of activities that had been exclusive to the military services before.<sup>54</sup> Its existence is therefore also exemplary of the formation of defence administration. It may have contributed a sense of defence unity: 'it is general control not state reform that played a key

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<sup>49</sup> A convention (§4.5): capital *T* Transformation is for a specific German reform, and lower-case *t* transformation is for conceptual analysis.

<sup>50</sup> Décret n° 2005-520 du 21 mai 2005 fixant les attributions des chefs d'état-major 2005 (France)

<sup>51</sup> See the reports of the defence commission by Cazeneuve and Cornut-Gentille (2009, 2010, 2012).

<sup>52</sup> French defence ministry; general control of the armed forces; personal interview 14

<sup>53</sup> Ibid.

<sup>54</sup> Décret n° 64-726 du 16 juillet 1964 relatif aux attributions, à l'organisation générale et au fonctionnement du contrôle général des armées 1964 (France)

part in reform by showing what makes defence unique.<sup>55</sup> The following addresses elements of these various aspects one after the other.

The evolution of general control suggests a general evolution of defence administration. Its history relates closely to the French land forces. It has been tied to the roles of commissioners ('commissaires'), quartermasters ('intendants') or inspectors ('inspecteurs') before to gain its presently visible status from 1882 (Guérinet, 1982: 11). Control for naval forces is seemingly more ancient but it was only formally established in 1902 (Enfrun, 1982). The 'air ministry's administrative control' arose in 1933 (Britisch & Lefèvre, 1982). Control services were merged in 1964 to facilitate the merger of the military service ministries. A difficulty faced with these mergers concerned work statuses. 'There had been different links between people's age and grades across services. People were largely younger and more highly ranked in naval control services. That made it difficult to create a unitary status for general control.'<sup>56</sup> It remained an issue so long as work status was the norm. It began to disappear after competency became the reference. That said, by 1969 the merger of the control services was effective.

Beyond statuses, it is how general control is conducted that was modified. In large part, in 1964, general control meant surveillance. The statutes entail the safeguarding of authority by ensuring 'the strict application of official decision, legislation and regulation'. What matters is to get at the truth of official administrative statements. That includes establishing that what is reported to be the case about their application, is the case (see Hacking, 2009: 31). On that account, the statements are deemed to provide the best picture of the best course of conduct. A different kind of reasoning came into being around 1978 which has persisted and was firmly put on in 2008. In 1978, the statutes were rewritten. In addition to the compliance issue, attention was placed on the opportunity of decisions themselves. General control thus also came to be closely associated with the evaluation of 'the effectiveness of results considering the objectives set and the good use of public funds'.<sup>57</sup> The statement denotes a shift in the criteria for truthfulness and persuasiveness. On one hand, attention is brought on cost-benefit analysis. On the other, focus is driven away from truth-preservation: decisions may change if the case of their utility cannot be made.

General control has been decisive in planning for defence reforms since 1989. Although much has crystallised with the 2001 state-wide reconstruction of how to produce budget acts, most of the transition in defence has been motivated by defence requirements.

Defence was concentrated, in the names of 'joint deployments' and that of 'one defence ministry'. The latter is in part symbolised by the long-expected 'Hexagone Balard' project. Administrative activities came to be continually shared among or with military services to serve them.<sup>58</sup>

The administrative transformation of defence followed the lines drawn for general control. The concentration of armed force has unfolded rather separately: current military echelons spring from the late nineteenth century (King, 2019: 27). The doctrines of engagement have evolved to enable varied modulations of soldiers, arms and theatres. 1996, when conscription was formally suspended, and 2005, when the (joint) Chief of Armies Staff was put forward, are the significant events that marked armed forces' professionalisation. 'Professionalisation did

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<sup>55</sup> French defence ministry; general control of the armed forces; personal interview 6

<sup>56</sup> French defence ministry; general control of the armed forces; personal interviews 50

<sup>57</sup> Décret n°78-324 du 14 mars 1978 modification des 3 premiers alinéas de l'art. 1<sup>er</sup> (rôle du contrôle général) 1978 (France)

<sup>58</sup> French defence ministry; general control of the armed forces; personal interviews 17

not affect defence structures from the outset. This had been a condition for making it happen. Structural reforms came in 2007.<sup>59</sup> Conversely, in Germany, the suspension of conscription was anticipated by structural reforms. Yet, in both cases, a few comparable influences can be identified that influenced the underlying shift in reasoning.

Some of them can be highlighted for France specifically. They have appeared in the quasi-chronological sequence that follows. There are also some logical distinctions: the first two following influences may be called political, the third is legal and the ones after managerial.

Budgets are constraining but not more today than yesterday. The difference is the type of argument that are exchanged for negotiation. These used to be about necessities: against Germany initially, to defend the colonial empire later and then against the Soviet Union. Now explanations must be more concrete.<sup>60</sup>

So, first, if defence is more expensive today it is partly because of indirect threats. (Or because threats are less concrete than defence costs.) Second, compared to conscription, the sources for recruiting volunteer forces are less abundant and therefore, perhaps, more costly. A third influence has been the making of European markets and evolution of public procurement since the 1990s.

Choosing among the lowest and best bidders across European firms became a requirement that gave a much stronger sense of costs and available means for defence.<sup>61</sup>

The fourth influence are joint operations:

When maintenance costs of one identical weapon system differs for two different military services that certainly raises the hackle of every sound commander.<sup>62</sup>

Fifth, and relatedly, are the suppliers of maintenance services. Some are part of the defence ministry and have a trading account.

These have been competing with private law companies and were the first in the 1990s to use detailed cost accounting in the ministry.<sup>63</sup>

Last, are reforms which sought to expand such changes. These are discussed in what follows.

## **2. French state reforms & performance management**

The more fundamental rupture of 2006 relates to the appearance of this web of professional and modern conceptions of defence administration. It is also a transition between two state reforms: a constitutional rewriting concerning public finances and a revision of public policies. This is a shift between criteria of truthfulness that also involves the rediscovery of one mode of argumentation. Focus now turns to these state reforms which are coordinated attempts to transform coordination, that is, instances of 'coordination of coordination'. France is centrally administrated, hence the importance of state reforms for defence. Where reforms could not be understood they were resisted. Absence of sense – either because the authority leading the reform is not recognised or because the proposed combinations of statements are not made sufficiently useful or meaningful for their recipients – remains an important source of dispersion. The effectiveness of state reforms was relative to their perception of being forced

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<sup>59</sup> Ibid.

<sup>60</sup> French defence ministry; general control of the armed forces; personal interviews 50

<sup>61</sup> Ibid.

<sup>62</sup> Ibid.

<sup>63</sup> Ibid.

upon defence or foreign to what it is or should be. The following thus discusses key moments during which the notion of ‘performance management’ came into usage – and persisted.

On one side, the 2001 rewriting of the rules for writing government budget acts has greatly regularised the conduct of cost-benefit analyses for the French state administration. On the other, the 2007 revision of public policies and the 2012 modernisation of public administration have been modelled from an understanding given by the budgets acts. This type of analysis, was ‘introduced in the nineteenth century by the state corps of engineers, in the USA as well as in France’ (Supiot, 2017: 125). Recent clarifications sought to manifestly connect ‘costs’ and ‘benefits’ in necessary ways.

What is often forgotten is that the previous law from 1959 was even more impenetrable. Budgets then could only be understood by an elite. Today anyone who uses writing can be assumed to understand an annual performance report.<sup>64</sup>

Audiences may not have swallowed it all but one decade later the new statements were there to describe defence ministry activities. Plus the apparently easy-to-understand characteristics made of budget almost a requirement for coordination.

The revision and modernisation have been directed at the conduct of administration. The contrast between the two may have been superficial. The contrast between them and the preceding budget reform is more striking. They are referred to by acronyms. Chronologically (Figure 15) the *Loi organique relative aux lois de finance* (LOLF) precedes the *révision général des politiques publiques* (RGPP) and the *modernisation de l’action publique* (MAP). The first has modified the way to produce accounts and the other two used accounts for their advance. The accounts have been related to different naming systems.

The difference between LOLF and RGPP-MAP is between one public policy and two reform projects. The associated accounts have concerned policy description and project progress, measurements and targets.<sup>65</sup>

‘Annual performance documents’ on one hand (Benzerafa Alilat & Gibert, 2015; 2016) and ‘progress reports’<sup>66</sup> on the other differ in that the first states what ought to be case and the second establishes regularities of facts. They distinguish constitutive and applied reforms.

In what way are pre- and post-2001 budgets different? Two possible rules of understanding open before the audience: generic and structural. From the generic point of view, ‘budgets’ refer to non-glottographic statements that represent relations between costs and purposes, the incomes balancing the costs and the purposes served. General cost categories for the French government stayed unchanged. There are ‘executive appropriations to the presidency, the parliament or the constitutional court’ (title I), ‘cost of staff’ (title II), ‘operating expenses’ (title III), ‘interests on financial debt’ (title IV), ‘capital expenditures’ (title V), ‘social payments’ (title VI) ‘financial transactions and safekeeping costs’ (title VII). Designation by titles remained and so have income sources: tax, sovereign debt and exceptional revenues. Similarly to armed forces professionalisation, the structures of defence administration were not changed so as to enable LOLF. The structural change has been to write budgets for public interest ‘missions’, ‘programmes’ and ‘actions’ rather than for the traditional state’s organisation by ‘ministries’, ‘divisions’ and ‘services’. Such is the understanding of ‘performance’ and the shift from ‘means

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<sup>64</sup> Ibid.

<sup>65</sup> French national parliament; defence commission; personal interview 18

<sup>66</sup> French prime minister; general secretary for state modernisation; delivered by hand: ‘La mise en oeuvre de la RGPP’

to results'.<sup>67</sup> It distinguishes explicitly between services and its providers, between benefits and costs. Budgets follow a principle of utility more than similarity. That does not imply the absence of structural implications.

The procurement division may have been the only one to have been transformed in order to align the new way of seeing defence with the new conception of the state. The budget programme dedicated to the equipment of forces consists of ten operational budgets and hence ten new entities were created.<sup>68</sup>

It was not the last restructuration. As administrative and account structure become mirroring images again 'similarity' is the visible grin and 'utility' the cat that fades away. In any event, the innovation was to set attention on objectives and enable an immediate grasp of defence: defence is now one state 'mission' made of sub-missions which are expressible by way of a function of four 'programmes': 'forecasting', 'equipment', 'preparation and deployment' and 'support'.

The pattern can be followed for any defence mission relatively unproblematically, although one has to learn the exceptions. One is that:

in effect, French state budgets are validated and defended in front of the parliament by the Prime Minister and thus by sidestepping individual accountabilities for operational budgets in each programme.<sup>69</sup>

That means that budgets are negotiated ministry by ministry and that costs may thus still be conflated with the desired outcome. One justification for the new budgets was to provide autonomy of conduct in exchange of a commitment to objectives and evaluation. Yet, this has excluded personnel costs. These costs have retained a programme-like status upon concerns about 'stark' differences between numbers of staff and payrolls. Credits are convertible within programmes except costs of staff: payroll credits may serve other purposes but other credit types may not fund staff (this is 'one-way fungibility').

Reductions in personnel costs during the general revision became savings rather than new means for something else.<sup>70</sup>

Reductions in headcounts were to be adapted by a focus on more productive operating costs and better coordination. That was one reason to object the 2007 revision: the new sense of autonomy was not particularly vivid. A last point here concerns the removal of duplication.

Focus has been on jointness, on outsourcing, on keeping exemptions were necessary and on linking defence to interdepartmental procedures.<sup>71</sup>

There are some tensions given that 'exemption' seemed to be rejected during RGPP-MAP and simultaneously encouraged by LOLF. A military deployment *is* an exemption in budget acts. Deployments are often underbudgeted for they 'should' be exceptional (see Figure 13). They are sometimes conducted at the cost of procurement. To balance it, new mechanisms like 'interdepartmental financial solidarities developed'.<sup>72</sup> This suggests a new level of fungibility across missions.

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<sup>67</sup> <https://www.performance-publique.budget.gouv.fr/performance-gestion-publiques> (accessed February 2020)

<sup>68</sup> French defence ministry; general directorate for armament; operation subdivision; personal interview 24

<sup>69</sup> French defence ministry; general control of the armed forces; personal interview 3

<sup>70</sup> Ibid.

<sup>71</sup> French prime minister; general secretary for state modernisation; personal interview 1

<sup>72</sup> French national parliament; defence commission; personal interview 18

The case of France points to the coordination of reform-and-routine which is one important aspect of politico-military relations. On one hand, reforms facilitated a greater influence of parliament on defence administration and policy. On the other hand, the development of a modern defence administration in parallel to regular activities was felt to be taxing. It tested cohesion between the forces and their administration.

### 3. German defence Transformation & reorientation

Defence administration has clearly evolved in Germany since 1989. Although parliamentary control runs deeper there than in the French presidential system, it was reinforced in both places. In particular, the premises behind 'control' have evolved so that it has acquired similar connotations in both languages. In Germany, it has been associated to the rereading of article 87b of the constitution. French central administration involves some degree of comparison across ministries or missions. 'The more significant comparison for the federal administration of defence is with *Länder* authority.'<sup>73</sup> Yet, the prime innovation of the constitutional reading about defence administration was not mainly to facilitate federal devolution. Reunification helped to pass some of West German reasoning to the East. Importantly, it became possible to enrich a typical 'civilian' conception of defence administration with 'military' and 'business' influences. On one hand, 'the new sense of sovereignty that came from reunification has been important. It enabled a greater autonomy for defence decisions in Germany'.<sup>74</sup> On the other, there was a rupture from the constitutional Soldiers-vs-Civilians opposition.

The focus was put on competency. Something unprecedented happened. A military officer could head the procurement division and a civilian lead the personnel division just as much as a strategy consultant from McKinsey became one the four state secretaries of defence.<sup>75</sup>

There has been no new information in the constitution but at one point the readers eyes were open. 'Thus, the question: how long will this hold and how far will it go?'<sup>76</sup> The understanding of defence administration opened to new arguments. The following returns to the German reunification before discussing the subsequent 'Transformation' and 'reorientation'.<sup>77</sup>

A military unification occurred through the integration and dissolution of the East German national people's army into the Bundeswehr in 1990. It was a unification for the two armed forces had developed separately after the dissolution of the Wehrmacht. It was also initially conceived to be a reform for it was assumed for some time after the fall of the Berlin Wall that the two armies could coexist in reformed ways within a reunified Germany (Heider, 1995: 426-437). A general frame for a reform of the East German state and armed forces was thus issued on 17 November 1989. It favoured transnational security cooperation over the preservation of peace by deterrence, dissolved the unity between the army and the ruling party revising the primacy of politics over military affairs and reformed internal modes of coordination away from unconditional obedience towards a self-conscious, critical understanding of rights and duties (Ibid.: 431-435). On 3 October 1990, the East German armed forces joined a unified military command along with all West German service branches, a first in Germany since 1955 (Schönborn, 1995: 414). Just as in France, the integration was conducted by focusing on status.

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<sup>73</sup> German embassy in Paris; personal interviews 20

<sup>74</sup> Ibid.

<sup>75</sup> Ibid.

<sup>76</sup> Ibid.

<sup>77</sup> *The Transformation* ('Transformation') and the *reorientation* ('Neuausrichtung'), are names of reforms. They are distinct from the concepts of 'transformation' and 'coordination'. I use an orthographic convention (§4.5) to distinguish the historical Transformation from the conceptual transformation.

Every general officers of the former East German army was discharged and every civil servants of the associated ministry of national defence was transferred to the West German defence ministry. Properties and equipment were listed, appropriated, disposed, sold or destroyed 'as was politically and economically the most beneficial' (Johanny, 1995: 398). As administrative coordination reform and simplification occurred in the East a transregional military unification was enabled in Germany.

Two other remarkable administrative transformation events for the German armed forces are the Transformation (from 2002) and the reorientation (from 2010). These are moments in the crystallisation of a coordination whereby the evaluation of 'utility ultimately determines how the law is applied' (Supiot, 2017: 121).<sup>78</sup> It may be suggested that reunification brought together one conception of defence. Once it had been unified it could be transformed. The conception is that peace and war prevention come from participation in transnational security networks rather than deterrence. The two subsequent reform movements have, in large parts, reinforced that perception. Pedagogy was central in all cases: first to instil the principle of *Innere Führung* (§4.1) to the three generations of recruits that had grown up in East Germany away from it (Schubert, 1995) and then to facilitate transnational deployments. 'The core of Transformation from 2002 was the training of soldiers and logistics.'<sup>79</sup> Unlike in France, the more profound turning point in defence administration may not have been between, what I termed, the constitutive and applied reforms. Rather the break can be found within applied reforms, with a reorientation form an initial course of Transformation.

Both Transformation and reorientation were accompanied by military deployments: with NATO's Implementation Force (IFOR) in Bosnia and Herzegovina in 1996 and its Kosovo Force (KFOR) in 1999; and with its International Security Assistant Force (ISAF) in Afghanistan from 2003. The contrast is obvious between these engagements – between peace-keeping and counter-insurgency – and between the reforms: 'the Transformation started from the military branches, while reorientation has been conceived for the defence ministry.'<sup>80</sup> The former has been conducted with a strict grasp of the constitution. Entities were either military or civilian and considered to be structurally different.

A driving principle was to enable a focused and hands-on military command. It motivated the 2002 defence base reform ['Streitkräftebasis'] and separation between support and operational forces. Another aspect was that civilian activities could also be transferred to business enterprises.<sup>81</sup>

The reorientation parted with the Transformation in three respects. First, it made the military services branches separate from the defence ministry. Thereby it reemphasised the political dimension of defence planning. Second, and partly by way of compensation, positions with the ministry started to be filled based on competence rather than status.

Something appeared that was unconceivable prior to reorientation: a military officer could now be appointed to the top positions of the defence ministry.<sup>82</sup>

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<sup>78</sup> 'ultimately determines': most people do not respond to reforms of a certain kind with such experience; they really have no idea what is moving such analysis. I do not share the sentiment of determinism but I respect it. I think it is absurd in itself but that it may have a lot to do with the origin of the State being the Guarantor of Laws.

<sup>79</sup> German embassy in Paris; personal interviews 20

<sup>80</sup> Ibid.

<sup>81</sup> German defence ministry; French defence staff division (liaison officer); personal interview 5. The step-by-step evolution of the organisation of German defence is depicted in appendix D.

<sup>82</sup> German embassy in Paris; personal interviews 28

Third, for reasons discussed latter, a careful attitude to outsourcing was adopted. Neither the German constitution nor the deep commitment to transnational deployments changed. But one may say that Transformation made modern administrative coordination a target while reorientation was driven by it.

#### 4. Management development, organisation & revision in Germany

Beyond reform episodes since the German reunification there has been continuity along the axes of 'organisation' and 'revision'. They played a role in Germany similar to that of 'general control' in France (§5.1): these notions stand for two rather distinct sets of structures-and-procedures of control. One may want to focus on restructuration and revision or organisation planning and management control but that is not the point: both are concerned with these but in different ways.

Certainly there is an interplay or interlocking of these elements but there is also experience. Confusion does come with restructuration and clarity may spring from new procedures. The main point is that things that were anticipated did not come while others appeared by surprise.<sup>83</sup>

Structures acquire consistency through procedures and procedures are workable because of structures. There are great difficulties caused by their articulation and by their experience. Reforms require to unlearn as much as to learn. But the issues did not prevent administrative coordination to evolve and advance. 'Cost-effectiveness ['Wirtschaftlichkeit'] started to be discussed in the defence ministry in 1998.'<sup>84</sup> Management became associated to it with the 2014 creation of a 'management development' service within the organisation/revision staff. A few justifications can be identified. First are information technologies requiring to know the activities to be computer-assisted. Second, 'robustness, autarky or duplication are no longer absolute ideals or uniquely right virtues for defence'.<sup>85</sup> That means distinguishing 'costs' and 'benefits'. The other ideal has been just-in-time or multi-purpose functions. The following thus returns to defence reforms from this perspective focusing on the more profound rupture of reorientation. Dispersion has also come from misunderstanding – not from getting the wrong sense but from not seeing any point.

Transformation and reorientation have both been markedly informed by expert knowledge (Weizsäcker, 2000; Weise, 2010).

From the 1980s over the Weizsäcker commission to the Weise commission there have been ongoing efforts towards better or closer coordination. Innovations were tested depending on what was business-managerially or politically current.<sup>86</sup>

The focus on administrative coordination has been reform specific. That of Transformation was quality and continual improvement and that of the subsequent reorientation procedures and strategic goals. Another difference concerns the grasp of what is 'cost-effective' – a notion that initially appeared in a report on '*Innovation, Investment and Cost-efficiency*' for the forces (BMVg, 1999). It can be illustrated through the role of the *Gesellschaft für Entwicklung, Beschaffung und Betrieb GmbH*, an entity founded in 2000. It was initially a holding company intended for the joint control of defence support activities with business firms. By 2010 the systematic marketisation had been reversed and the entity became an internal management

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<sup>83</sup> German defence ministry; organisation/ revision former staff; personal interview 62

<sup>84</sup> German defence ministry; organisation/ revision staff; personal interview 53

<sup>85</sup> Ibid.

<sup>86</sup> Ibid.

consultancy.<sup>87</sup> The reorientation further concerned procurement norms and risk assessment. The 2001 procurement framework is called 'Customer Product Management' in the English. It was revised in 2012 into a 'CPM Nov.' version to address the issue that 'armed forces receive equipment often neither in the required timeframe nor within the planned budget' (Weise, 2010: 36). Last, 'balanced scorecard', a writing system adopted in 2002, became replaced by 'controlling reports' in 2010 after it had come out of use.<sup>88</sup>

The 2010 reorientation was a rupture.

Together with the constitution of the Bundeswehr, the integration of the national people's army and the conversion from territorial to expeditionary defence, it is one of the greatest reorganisations of defence administration.<sup>89</sup>

During reorientation 'structures preceded procedures' to avoid the issue of having adopted only some aspects of a desired structure and having to stop midway with political change. It explains the intensity of reform. On one hand, activities that were integral to armed forces became integrated to defence administration. Soldiers were thus transferred into a once civilian preserve. With these civilian-military exchanges something new has been created: 'the responsibilities for both military and civilian personnel management became shared.'<sup>90</sup> On the other hand, the objective was to avoid duplication and regroup 'responsibilities under one hand'.<sup>91</sup> This is what brought defence administration to the foreground.

Reorientation was conceived to address excesses from Transformation and more general problems. First, it has come in response to strategic changes. 'The defence guide used to be "breadth before depth". Fully-fledged armed forces had been considered more desirable than resilient armed forces. That changed.'<sup>92</sup> Second, defence has been at the forefront of a federal government's effort to limit debt. In 2009, a 'debt brake' or balanced budget provision had been included into the constitution. Third is demography. With the perspective of an ageing population and the planned suspension of conscription came a concern for the recruitment of soldiers. 'There are 650,000 German citizens who turn 18 each year on average. Only a certain portion can be recruited for defence. It appears that 185,000 soldiers is an achievable yearly recruitment target.'<sup>93</sup> Finally, the reorientation of defence has been a reform of the ways in which to plan for defence.

Defence used to be planned separately by each service. Yet, there can only be so much defence as federal budgets allow. Receiving systematically less than requested ultimately created tensions.<sup>94</sup>

The reorientation was a solution to problems that brought its own issues. Difficulties have come from structures themselves. 'The new number of defence positions was firmly fixed. The scope of defence ambitions had to be adjusted to that.'<sup>95</sup> Reorientation came with a structural separation between armed forces and territorial administration on one side and the ministry

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<sup>87</sup> In 2017 it was renamed into *BwConsulting GmbH* – Bw being short for *Bundeswehr*.

<sup>88</sup> I just introduced topics arranged from 'organisation' to 'revision' to sketch how administrative coordination was an ideal before becoming common knowledge used for orientation. They are developed in chapters 6-7.

<sup>89</sup> German defence ministry; organisation/ revision (former) staff; personal interview 62

<sup>90</sup> Ibid.

<sup>91</sup> Ibid.

<sup>92</sup> Ibid.

<sup>93</sup> Ibid.

<sup>94</sup> Ibid.

<sup>95</sup> Ibid.

on the other. The first started to appear on organisation charts at a 'subordinate level'. Beyond the feeling of estrangement coordination itself became problematic. 'It became uneasy to see the links between specific military activities and defence ministry goals. These abstract goals have been a challenge to the common ability to process information.'<sup>96</sup> They also count to the significant sources of dispersion.

The implications of reorientation are also perceptible in rituals of reasoning for revision.<sup>97</sup> Underwriting ('Mitzeichnung') has been a trusted mode of decision in German administration. Written initiatives are passed through the relevant officials to collect their signatures. It has been one traditional way to reach consensus. 'It may have also scared many people of their own individual responsibilities. Decisions could be withheld and issues thus left unattended.'<sup>98</sup> New objective and evaluation statements developed to foster autonomy. Arguably, it did not affect the sense of responsibility very much but that does not minimise the turn: 'sometimes, one would hear the question: but where do these requirements stand? That has been used as a relief from responsibly.'<sup>99</sup> 'Management development' denotes the intention to do without underwriting. To wonder where something is stated suggests another system rather than the absence of writing.

Management, in the guise being promoted, entails result statements ['Ergebnisprotokoll'] not life narratives ['Erlebnisprotokoll'].<sup>100</sup>

The move is from narrative writing to a non-glottographic account of results. It is not readily traceable with the tongue and thus destabilises a certain preconception of where things stand. However, there is continuity in *protokollieren*, that is, recording or indeed writing. It facilitated the introduction of goal-oriented statements along the ruling by underwriting.

German defence administration has been profoundly transformed since 1989. It used to be exercised in separate formations with each military service. Responsibilities were regrouped during a movement that has remoulded existing politico-military networks. 'From a certain grade, defence personnel, military and civilian, is primarily political.'<sup>101</sup> The concentration has supported the position of defence secretaries and of the Chief of Defence Staff compared to the military services. Management by objective was an ideal before becoming an underlying knowledge discipline of administrative coordination.

On one side, attention has continuously been on the lawfulness of conduct. But now when a conduct is deemed cost-ineffective then, instantly, this raises the question of what could be the next course of conduct and behind that the next rule.<sup>102</sup>

'Instantly'... one may realise how absurd a rule was and change it? This is either one instance of Supiot's claim about the 'dogmatic power' of accounting's 'unequivocal' statements (2017: 92) or one of Hacking's arguments by examples (2016: 108): an arguer compares one conduct with another and the interlocutor gets the point of similarity. The argument's conclusion is the imperative: don't behave in that way anymore. It is also a case of governmental reasoning and the issue will have to be addressed again as one gets closer to the statements.

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<sup>96</sup> Ibid.

<sup>97</sup> 'revision' is one German word for auditing

<sup>98</sup> German defence ministry; organisation/ revision staff; personal interview 66

<sup>99</sup> German defence ministry; organisation/ revision staff; personal interview 71

<sup>100</sup> Ibid.

<sup>101</sup> German defence ministry; organisation/ revision staff; personal interview 53

<sup>102</sup> Ibid.

## B. Anticipation

Hybrid counter-insurgency warfare seems to have led to a radical revision of the geometry of the battle-space (...). (King, 2015a: 3)

These hybrid wars blend the lethality of state conflict with the fanatic and protracted fervour of irregular warfare. (Hoffmann, 2009: 37)

Early twenty-first century conflicts are *hybrid*, a notion that is 'influential in military circles and [that] usefully describes the likely scenario in future conflict' (King, 2019: 291). Anticipations have been conducted by new ways of devising and evaluating scenarios, which came with the French revision-modernisation and German reorientation. These scenarios include probable threats, modes of engagement, personnel and materiel requirements. Threats are hybrid for they are symmetrical and asymmetrical. Armed forces are also a heterogeneous combination of arms, services and nations. Even costs are equally mixed for they serve various purposes over time. Such hybrid future perceptions are palpable in the present. They are expressed in defence 'white books' and 'plans'. The latter may make the former more concrete although in unusual ways. Taking a closer look here is also a way to examine the emergence of that distinct defence administration.

The new planning procedures are 'integrated' in Germany and 'strategic' in France. They are attempts to combine different conceptions of defence. The plans exhibited three 'strategic objectives' which, in 2015, entailed 14 'support activities' in Germany and 16 'priority actions' in France. These suggest both a novel combination of accounting and accountability (Hoskin, 1996) and analogies in reasoning in Europe. Correspondences are in statements and uses. This evolution of planning may serve to show how cost-benefit concerns evolved. In particular the following continues to explore the presumption that cost-benefit analyses can be convincing. It is suggested that non-glottographic writing developed along with the rediscovery and use of enthymematic types of arguments. It is an argument from many premises, some probable, some necessary, some stated, some not (Lloyd, 2013: 450). It is also a lower but more practical and thus more accessible standard of demonstration – thus also its service for coordination. Critically, as governmental reason progresses in many ways, European coordination seems the more cost-effective approach.

### 5. Future development & integrated planning procedure in Germany

Modern defence planning in Germany traces back to 1968, the creation of a planning staff and the production of the first defence white books and policy guidelines. Initially, planning was a matter of evaluating security issues and defence activities rather than articulating resources and requirements. The notion became at once feebler and much stronger: it was distinguished from controlling and became integral to government budget procedures. 'Controlling' arose in 1998 with concerns about quality improvement. As controlling and budgets were separated, planning was reversed.

The question to which planning is an answer was: what can be achieved given the credits made available? It was transformed: what would it require to achieve something that is worthwhile?<sup>103</sup>

It relates to an evolution from 'Kameralistik' towards 'Doppik'. The contrast between them is between 'money' and 'resources', between a concern for the effective use of appropriations

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<sup>103</sup> German defence ministry; planning division; personal interview 60

and for the ‘full’ account of resources with remnant costs and depreciations. ‘[Kameralistik] has long been the norm while [Doppik, the German for double-entry bookkeeping] has been developed, although not definitely, for municipalities, *Länder* and also federal administration from the nineties.’<sup>104</sup>

2010 is a remarkable turning point when the planning ‘staff’ was dissolved into a ‘division’ and an ‘integral planning procedure’ developed. The phrase colloquially denotes at once the procedure and the resulting statements. New planning statements have been added to serve in preparation for the defence budget acts debated in parliament. Integrated plans continue a tradition of mostly narrative plans. One notable novelty was the development of a table of priorities stated in nonverbal form.<sup>105</sup> The table consists of nine text boxes with statements written without verbs and arranged vertically, suggesting a descending order of importance when read from top to bottom. It became a key reference by which to write and understand plans. It also affected possibilities for argumentation.

Defence planning is one politico-military responsibility whose evolution illustrates that of administration. On one hand, it establishes the importance of objectives to be achieved next to rules to be observed. ‘Objective’ is less used in the adjective than in the noun form. The objectives entail a presumption of benefit while the objective rules point to the attitude to be adopted. On the other hand, the planning of how to achieve the objectives signals a twofold move in reasoning: first, the new integrated plans shift the burden from the definition of objectives based on inferences from the past to the demonstration of how to achieve them. Second, that demonstration involves using experiences. The move is thus a combination of two different types of argument. The demonstration is rhetorical (enthymeme), progressing priority by priority and using examples (including historical ones) in debating cost-efficiencies. The remaining concentrates on one particular set of objectives: they relate to planning and ‘future development’ and differ from those used for controlling (§7.3).

The future development of defence appears in various statements among which are ‘white books’, ‘conceptions’ and ‘security guidelines’.

Conceptions are written together with capability profiles where capabilities are picked, in the most general terms, by domains – land, sea, air, space or cyberspace – and by reference to values – leadership, reconnaissance, impact and support.<sup>106</sup>

After planning was separated from controlling it was ‘integrated’: the merging of the military services’ planning staffs came with a systematic vision of defence. As the vision was integrated it could be diffused and articulated with federal defence budgeting. The budgeting-planning connection used to be strictly deductive in the sense of armed force ‘resulting from budget plans’.<sup>107</sup> Integrated plans were partly developed to devise better arguments for negotiating budgets. It meant evolving from a traditional understanding of costs that are credits followed by payments. Costs could be objects of negotiation and appropriations vary. That came with mechanisms to enable, for instance, an evolving allocation of procurement credits within each procurement project. If the objectives were enriched so were the costs.

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<sup>104</sup> German defence ministry; organisation/ revision staff; personal interviews 53

<sup>105</sup> Exhibit 2 provides a copy of the table

<sup>106</sup> German defence ministry; planning division; personal interview 69

<sup>107</sup> Grundgesetz für die Bundesrepublik Deutschland Art 87a 1956 (Germany)

Planning has remained necessarily related to budgeting and defence, to a larger extent, a logical consequence of appropriations. Yet, defence has remained dependent on contingent political appreciation.

Planning documents produced in the new standard are only relatively binding in the sense that political choices that seem unexplainable [by the standard] can always be expected along the line-and-staff structure.<sup>108</sup>

In defence, integrated planning and political budgeting are entwined. Each planning cycle is multi-annual relying on both ministry and parliamentary procedures. Each cycle starts in the ministry with an assessment of defence needs. These needs are listed by order of preference using the 'priority list'. The resulting 'financial requirement reports' serve to make draft plans with cost distinguished by 'titles'. Draft plans are then foundations for the 'resource plans' that expose defence in terms of capabilities that can be gained, maintained or even lost. These plans inform the defence budget proposals that are handed to the cabinet and negotiated in parliament during the reading phases that precede the budget acts votes.

Surprises mainly concern resource plans, not budget acts where changes are expected. It is to be noted that despite innovations from the priority list – which is discussed next and conveys some sense of time – and the customer product management procedure – that allows funds to be reallocated within budgets – there remain things to be lost: losses of money, losses of capabilities.

Last year about 800 millions could not be spent. What is not spent one year cannot be spent in the next. This is essentially how ['Kameralistik'] works. When this occurs, repercussions are felt many years after.<sup>109</sup>

'Kameralistik' was not dropped but a new approach to planning has been fostered within it.

Another important novelty that came with the new planning was the description of defence in terms of 'capabilities'. There are several useful rules of thumb about it. 'Security concepts', threats and opportunities, and capabilities, possessed or not, are conceived of in conjunction. Two different capabilities may serve the same security purpose. And capabilities are made of measures, initiatives or costs.

German armed forces can be characterised in 600 measures – a construct which has been derived by consolidating 8,000 existing datasets for the purpose of prioritisation.<sup>110</sup>

The priority list is a list of criteria that is used to rank capabilities by order of desirability. It is a table consisting of nominal sentences from one to nine in decreasing priority. It has been a relatively stable accounting statement that resulted from the planning of reorientation. The statement lists: 'fixed measures and liabilities', 'sustenance of personnel (training and drills)', 'international deployments', 'research', 'new projects, under one-year and under one-million', 'current initiatives', 'new projects, multi-year and under one-million', 'new projects'. A point system is used to grade each capability. Every year, measures move up or down in the resource plan priorities. The grading is supposed to reflect achievements and future prospects along planned directions and new directions of development.

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<sup>108</sup> German defence ministry; planning division; personal interview 69

<sup>109</sup> German defence ministry; organisation/ revision staff; personal interview 53

<sup>110</sup> German defence ministry; planning division; personal interview 60



## Priorisierte Maßnahmenliste (PMNL)



Platz-ziffer	Kat			
1	1	Gesetzte Maßnahmen aufgrund rechtlicher Verpflichtung	28 Maßnahmen	<u>Bestand</u>
2 - 7	2	Hohe Priorität Erhalt Personalkörper / Ausbildung u. Übungen	6 Maßn.	
8	3	Sicherstellung Internationale Einsätze	1 Maßn.	
9 - 10	4	Forschung	2 Maßn.	
11	5	Sammler Einjährige Neue Kleinvorhaben GesVol < 1 Mio	1 Maßn.	
12 - 132	6	Bestandsmaßnahmen	121 Maßn.	
133	8	Sammler Mehrjährige Neue Kleinvorhaben GesVol < 1 Mio	1 Maßn.	<u>Neu</u>
134 - 251	9	Neuvorhaben	118 Maßn.	

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*This written non-glottographic statement of nominal sentences (with no verb but including both names and numbers) placed in ordered lined boxes is a copy of the 'priority list' that has been used for the making of German defence plans. It is not used to automatically erase some individual lines in the narrative chain that make up plans but to help check that the sequence of sentences of the plan is correct with regards to a set of rules that are exposed through the list and that have to be learned. It is strictly accounting in the sense of Bassnett et al. (2018): it is writing, that cannot be readily read aloud, of mathematical regularities in the naming of defence projects. It names, for instance, 'fixed', 'high priority' and 'new' measures that are planned on 'annual' or 'multiannual' bases and are '< 1 Mo' ('with a value below one million euros'?). It stresses some domains of activity ('staff management', 'operational deployments' and 'research').*

*If one reads the statement column by column one gets the relationships across levels but one may not see why the table contains rules nor what the rules are for. If one reads the statement line by line one may grasp the sense of priority of individual measures but not see through all rules at once without rehearsal and reflection. The counting in the statement serves to qualify projects and orientate reading. The table displays discrete and cumulative counts of sub-measures. (Readers have to reach beyond the table to learn about individual sub-measures.) The table also ranks from 1 to 9 and by decreasing order of priority (when one reads from top to bottom) each group of measures silently ignoring the number 7 in the series. Among other things, it makes plain that writing is not an exclusive feature of texts.*

### Exhibit 2: some things to do when planning defence

Defence planning division, 2015, a table (written non-glottographic statement)

This replaced the former Bundeswehr plan, which described [in mostly linear ways] the preferred systems for each service. It produced something which was a wish list more than a plan. It often did not match with the planned budgets. Parts were erased from the plan with little sense for the possible consequences.<sup>111</sup>

The priority list has been used to select measures in advance instead of listing them all into comprehensive catalogues of requirements. The new writing has also come with demands for more concise evidence. Significantly, the demonstration standard has changed: it used to be formed by a major premise (budgets) and a minor one (requirements) from which plans would be deduced. The new planning adds the priority list and entails (hidden) premises that cannot be explained by the standard. This is less a deductively valid arguments than 'an argument by stages from which an inference is drawn' (Hacking, 2016: 104). Whatever the label, the ritual of argument has changed. How that shaped possibilities for coordination is examined in §§5.7 and 6.4.

## 6. Strategic planning & defence orders in France

Defence planning evolved in a similar way but with specific timelines in Germany and France. There are also notable functional specificities. There is a special 'planning division' in Germany while the corresponding responsibilities are held with the defence staff division in France. A more striking difference concerns the links between planning, controlling and budgeting. The notions are linked but pairs are differently emphasised in each country: planning is budgeting in Germany while plans are more readily linked to control than budget statements in France.

Defence planning in France, much like in Germany, is:

the attempt to connect resources given by military planning acts together with missions laid out in defence white books.<sup>112</sup>

Military planning acts were rearranged with the 1996 decision to end conscription. The first defence white book was published in 1972. Military planning acts are five-year budget acts limiting yearly defence budgets acts. The writing of white books is irregular in comparison. Three editions following the first came out in 1994, 2008 and 2013. One novelty that persisted in the last two releases was the delineation of defence into five priority areas: 'deterrence' (nuclear activities), 'protection' (homeland operations), 'prevention' (military bases located abroad), 'anticipation' (intelligence services) and 'intervention' (foreign operations). The 2001 constitutional bylaw on budgets acts and the 2007 revision have profoundly influenced the production of military planning acts and defence white books. That may serve to illustrate two facets of indirection: on one hand the statement highlight the allegiances tying up the armed forces (Supiot, 2017). On the other hand, these serve arguments by stages in France too.

The parliament votes revenues and credits but does not interfere in defence reforms.<sup>113</sup>

The military has autonomy for conceiving defence plans and using defence credits although that is subjected to review. That may instantiate its *autonomy in subordination* towards the parliament (Ibid.: 247). Having said that:

there is a legal force to state reforms but particular objectives are ministry specific.<sup>114</sup>

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<sup>111</sup> German defence ministry; planning division; personal interview 60

<sup>112</sup> French defence ministry; defence staff division; subdivision support; personal interview 32

<sup>113</sup> French national parliament; defence commission; personal interview 18

<sup>114</sup> Ibid.

That is how defence participates in the supportive state. The armed forces, which support the state, are also put in a position of *dependence in autonomy* (Ibid.) vis-à-vis the government. The continuous assessment of the attainment of reform objectives is the corollary of the autonomy granted to defence. It blurs the limit between state support and supportive state and ties armed forces to wide coordination networks.

A sharp transition can be found in 2006 and, by 2015, everything had seemingly been set in motion. The view that defence linearly derives from credits gave way to a more variable understanding.

Compared to 2008, the ambition of the 2013 white book remained stable. In the meantime defence appropriations have been significantly reduced. The result was that productivity mechanically improved.<sup>115</sup>

There is irony in that quote that should not diminish the significance of the transition. The underlying concern resembles that encountered in Germany (§5.5): how can the same things be achieved more effectively? The transition has seemingly been towards a new kind of 'total mobilisation' (Ibid.: 235) where not only compliance is expected but also productivity and its constant improvement.

It may be comprehended by looking at specific statements. 'Strategic plans for the armies', 'orders to the armies, directorates and services' and 'operational contracts' started to be developed in 2014. 'Plans', 'orders' and 'contracts', in this row, evoke logical and chronological progressions. On one hand, each step, from one statement to the other, is designed to make defence objectives either general enough to be understood by most or specific enough to be subjected to evaluation. On the other hand, it is the statements' order of annual production. These planning statements inform draft budget acts and the 'annual performance plans' voted in parliament. A novelty was to link planning in 'manifest' ways to controlling by systematically coupling together written glottographic and written non-glottographic statements. In effect, the narrative plans, orders and contracts connect with non-glottographic 'risk maps', 'actions plans' and 'scorecards'.<sup>116</sup> There is a connection but the difference in statement types marks the separation between parliament and government on one side and the armed forces on the other.

The connections between these statements are manifest in their categories and outlines. The 2014 strategic plan of the armies indicates the three following axes: 'ensuring military deployments', 'transforming armed forces' and 'putting deployments at the heart of defence decisions'. These are clarified by 16 'priority activities' corresponding to the 15 risks displayed on the Chief of Armies Staff's risk map, which may hinder their achievement.<sup>117</sup> The orders, in this context, are reports, different from the statements issued in combat, that provide further details about strategic plans. The order reports generically consist of three parts whose titles – 'commander', 'mission' and 'resources' (see 'a recurring locution' in §4.4) – are used in the outline of the accompanying 'action plans'. Last, 'operational contracts' establish service level agreements against criteria detailed in scorecards. Contracts would usually be used between 'supporting' and 'supported' entities, that is, 'suppliers' and 'clients'. This is key in planning-controlling ties: narrative texts serve for directions; non-glottographic writings for evaluation.

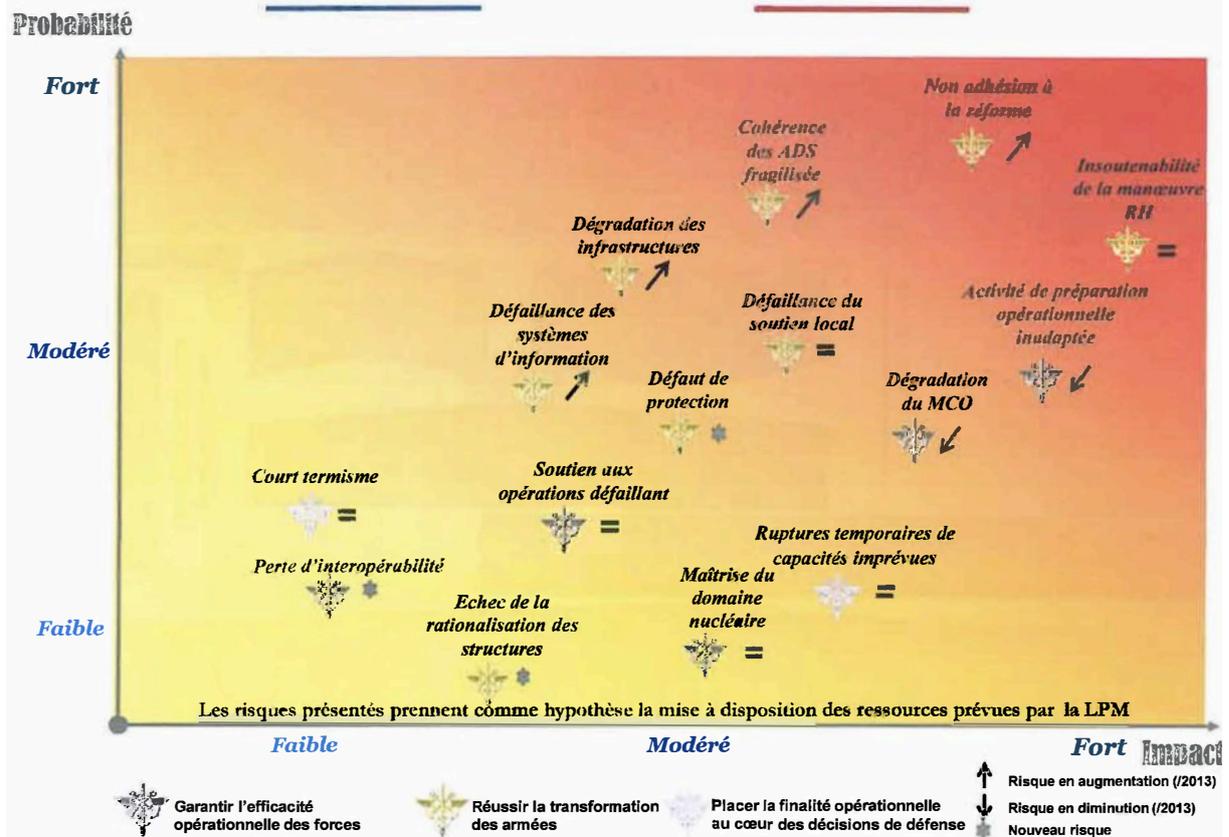
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<sup>115</sup> French defence ministry; defence staff division; subdivision support; personal interview 32

<sup>116</sup> Appendix E puts the six types of statements in a circular relation. Exhibit 3 and 6 and Appendix J offer copies of maps, scorecards and plans. The 'scorecard' designates the metaphorical 'tableau de bord' (also translatable by 'dashboard').

<sup>117</sup> See the third figure in Appendix C in relation to Exhibit 3.

## Cartographie des risques du CEMA 2014-2015



This is the map of the main risks faced by the chief of French defence staff and by all that which this position stands for in 2014-2015. It displays 15 risks (the 15 points on the graph) that relate to three strategic axes (represented by the staff's insignia in three different colours) and the 16 priority actions qualifying them in the 'strategic plan of the armies'. When one reads from the lower left to the top right corner, here are the risks one faces: 'failure of the rationalisation of structures', 'loss of inter-operability', 'short-termism', 'control over the nuclear domain', 'defective operational support', 'unplanned temporary breakdown in capabilities', 'lack of effective protection', 'information system failure', 'deterioration in mechanical maintenance', 'missteps in local support services', 'deterioration of infrastructures', 'inadequate operational preparation', 'weakened coherence of armed forces, ministry directorates and services', 'unsustainability of the HR manoeuvre' and 'lack of adherence to the reform'.

Verbs are absent from the list (and only there in noun form). And so are numbers (or so it may seem). The various people involved in making this statement most probably had the algebraic structure of graphs in mind. The risks are arranged by probability and impact of occurrence and appear to have been brought to follow an identity function. Hence, the makers of the statement may be said to have been infected by mathematics or to have used mathematical knowledge. In which case, one may wish to call it an accounting statement. It contains symbols ( $\nearrow$ ,  $\searrow$ ,  $=$ ) that signal specific developments since 2013. But the position of each point on the map, the sentence above the x-axis indicates, was influenced by the past as much as by present budget acts. The map offers an explanation of what a narration (budget acts) might have been getting at and serves (with a general description) to start speaking about it. The risks further seem to concern and thereby to delineate defence administration.

### Exhibit 3: risks or the negative force of objectives

Defence staff division, 2014, a map (written non-glottographic statement)

In 2015, some statements were still to be absorbed:

One issue concerns the cost accounting for each function. Benefits are visible but variable costs are less distinct and new fixed costs seem to appear all the time.<sup>118</sup>

Another difficulty relates to priorities whose impact is double-edged. On one hand, priorities seem to provide better understanding.

Priorities are useful to clarify messy interrelations so that activities can be distinguished and brought separately in a clear light. But priorities are hard to define, there is no rule beyond waiting for formal 'returns on operating experiences' after each deployment.<sup>119</sup>

On the other hand, there is the evolving status of these priorities.

Many priorities are discussed in committees but some of them ought to be filtered out for they are not at all strategic. That is either nit-picking or a loss of time.<sup>120</sup>

There is no rule for defining priorities and some of them may not be strategic? The sense of priority seems to be always evading. If so, one may say that non-glottographic statement do not fully 'capture' the defence reality that is experienced. And if getting one's priority right is the priority then accounting statements are a necessary condition for 'total mobilisation' but not a sufficient one.

The statements stress a contrast between planning and controlling. The distance between them is one that separates glottographic from non-glottographic expression. It is one marking a graphical separation between political and military institutions. Beyond the distinctions are also connections. Although the planning-controlling connection did not bring an immediate sense of priorities it suggests a concern with defence administration issues rather than with combat or military operations. In this way it is fuelling the sense of a defence-administration separation. It may have stuck because the staged type of reasoning, from plans to orders to contracts and back, is itself satisfying – more than demonstrative types of arguments. Another explanation is that this connection brings relations of dependence to a much clearer light and reinforces them.

## **7. Aside on joint deployment planning**

European defence plans are the results of planning (§§5.5-6). The planning somehow fixes the direction of the plans. The following gives an outline of the new plans and surrounding issues. Among these are supplying concerns, the main theme of the next chapter.

Things cannot be achieved all alone very well anymore. Effectively, strictly French military deployments almost no longer exist.<sup>121</sup>

This observation may be explained by a balance of power (Sheehan, 1996). Another reason for European defence coordination may also be a favourable balance in cost-benefit relations.

Long-lasting foreign deployments are costly politically – the risk is to lose the hearts and minds of the populations – and financially – credits run out.<sup>122</sup>

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<sup>118</sup> French defence ministry; defence staff division; subdivision support; personal interview 46

<sup>119</sup> Ibid.

<sup>120</sup> French defence ministry; defence staff division; subdivision support; personal interview 31

<sup>121</sup> French defence ministry; defence staff division; subdivision international relations; personal interviews 42

<sup>122</sup> Ibid.

The sense of the costs of military interventions is very present unlike that of their benefits that are much less clear in the face of indirect threats. Yet, beyond the desire to share costs whose effects are uncertain are possibilities to learn from others, restrain tensions from differences and address complex crises with solutions that are not just military ones. A lot of coordination has occurred under the names of 'burden sharing' and 'global approaches'. This may not have occurred had a common reasoning about defence not been possessed by many and had shares in its experience not been given to others.

That socialisation is partly a matter of common education.

There has been progress in the direction of sharing military training responsibilities: say, civilian flight training followed by international specialist training for the pilots of military aircraft.<sup>123</sup>

Other remarkable examples include the continuous training for conducting military operations in multinational command staffs.

Headquarters have become predominantly multinational whatever the leading force. Even the notion of nationality lost some of its hold since everyone completes the NATO battle staff training. For any mandate – French, European or international – the notions used and therefore the working language has been English. This has been a marked evolution since the nineties.<sup>124</sup>

Perhaps more strikingly at the level of pre-service training, the first battledress that someone would wear can be from a nation other than that of their origin. But initial military training remains the key to a sense of fittingness.

Under fire, the word of command must be submitted directly and immediately. The chance that it is misunderstood because of an inadequate or different experience of training can simply not be tolerated.<sup>125</sup>

Another important aspect of the defence of Europe rests with the coordination of logistic functions with respect to the generation of forces, their armament and their deployment. One manifestation of this has been the creation of multinational military formations (King, 2011: 41-43). Dutch soldiers' service with the Bundeswehr signals more than a joint corp.

Germany and the Netherlands share an entire military division: all of the Dutch armoured capabilities were transferred and integrated into the Bundeswehr.<sup>126</sup>

One country is responsible for one aspect of the defence of another. There is some similarity with the integration of former members of the Warsaw Pact into NATO following the 'role specification' approach. The point has been to avoid duplication of forces within the alliance, which placed some members in a position of dependence.

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<sup>123</sup> French defence ministry; defence staff division; subdivision international relations; personal interview 47

<sup>124</sup> French defence ministry; defence staff division; subdivision international relations; personal interview 42

<sup>125</sup> Ibid. 'Fittingness' is that curious luck that societies bestow on some traits. Certain personal idiosyncrasies turn out to unlock access to some collectives and pan out better at fostering solidarities than they ought. Along with the narrator in my first epigraph, another character in one of Coetzee's novels, one may say that anyone who passes that initial military training, whatever their passports, can pass among the people of the armed force who provided that training.

<sup>126</sup> German federal parliament; defence commission; personal interview 29

New members could occupy niches by developing competencies not possessed by others. That meant for these countries to renounce other aspects of their defences. It was thought that a higher standard of operation could be reached by focusing on a few capabilities.<sup>127</sup>

Tension arose as the resulting national forces were perceived to be 'incomplete' and unable to ensure the defence of any territory or to 'open up' a battlefield for expeditionary defence. 'Opening up' or 'going first into' a theatre has been a primary criterion to evaluate the ability to respond to crises. 'Role specification' while potentially enhancing combat coordination is also troubling the sense of autonomy and is thus a source of both coordination and dispersion. However, most of the early twenty-first century missions involved conventional armed forces deployed either simultaneously or sequentially to 'open up' and 'stabilise' war zones. No national armed force of Europe was deployed lastingly in complete autonomy.

European defence coordination has also been evidenced by equipment.

The notion of 'pooling and sharing' has many facets. Ownership of defence systems can be shared though leasing. Even when the ownership is exclusive, the system may have been produced in joint ventures. There are also transnational maintenance contracts.<sup>128</sup>

Dispersion in matters of defence equipment in Europe has come from competition for local employment and nuclear deterrence.

Nuclear deterrence has long been an area of activity where everything should have been '100% French', almost from the screws.<sup>129</sup>

A last dimension of the defence of Europe is a legal one. The body of international laws that govern the conduct of military operation is referred to by 'international humanitarian laws' (Klappe, 2010). (This does not apply in peace operation for there is no conflict.) In addition are human rights, national laws and 'Rules of Engagements' (ROE) that delineate conditions under which forces may be deployed. ROE may apply where international treaties do not and add specifications that are absent from the treaty laws. In multinational operations these ROE are exposed with matrixes. Difficulties appear where forces engage in multiple theatres governed by different rules. There are also tensions in the limitations or caveats of individual members in an alliance:

These are preferences expressed during the planning of operations. The resulting plans are usually diverse lists of ROE. Caveats may be declared or undeclared. It makes operational contracts complex to understand and execute.<sup>130</sup>

These rules are to be observed. They are one dimension of the ties of allegiance that maintain coalitions of the willing. They influence how the use of force is accounted for and evaluated. It has come with the clear sense that strictly national military operations may no longer be conceivable and perhaps even desirable.

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### **The recent conception of defence administration apart from defence**

This chapter has focused on the emergence of a duality and how defence administration came to be treated as 'other' and replaceable bits and pieces of defence. It has been examined via

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<sup>127</sup> French defence ministry; defence staff division; subdivision international relations; personal interview 42

<sup>128</sup> French defence ministry; defence staff division; subdivision international relations; personal interview 47

<sup>129</sup> Ibid.

<sup>130</sup> French defence ministry; defence staff division; subdivision international relations; personal interview 42

the development of managerialism, the evolution of relevant legal forums and the interplays in the planning for both defence and defence reforms. New ways for devising defence budgets recently developed in France and Germany. These focus on capabilities and have come with joint and transnational deployments. In France, mission costs and benefits became noticeably distinct emphasising the general directorate for administration compared to the defence staff division. In Germany, the reorientation has been marked by planning-controlling and ministry-army divisions. In the transnational context of European security national defence planning relies on similar modes of administrative coordination in France and Germany. It comes with a reasoning specified by economic truthfulness and non-demonstrative persuasiveness and evinced by written non-glottographic statements. Maps, tables and scorecards have served to make narratively expressed goals explicit.

There have been several reforms of French and German defences since 1989: a renewal, revision and modernisation in France and a reunification, Transformation and reorientation in Germany. Cost-effectiveness was variously significant each time. A new financial constitution was enacted in France while a new understanding of ancient norms developed in Germany. In France, the series of reform suggest some advance while in Germany, the direction changed. In France, abstract norms were made concrete and in Germany, their problematic application required correction. In both cases reforms were conducted in a changing cultural environment (technological innovation, warfare hybridisation, European integration, public indebtedness, demographic ageing) and from a historical understanding of learning by accounting. That is the climate and soil wherein defence and defence administration split. Once it settled, a new purpose could be designed for defence along with new politico-military and business-military alliances. These alliances evidence defence coordination across and within nation-states. The latter is discussed specifically in the next chapter.

As defence administration became distinct it was made to answer to management. It came with the accounting statements of lists, maps, plans and scorecards, which have been used in support of writing and reading narrative texts without replacing them. In those situations, accounting works by indirection relatively to the sense of direction that is given by narrating. It makes reasoning about costs and benefits a problem requiring some resolution. The need to incorporate these new kinds of statements can be explained in two ways: accounting's unique ability to denote things can be persuasive and accounting can also be useful in making explicit and exploiting dependencies. These aspects will continue to be highlighted to explain how reasoning proliferates. One may open up possibilities for analysing 'truth games' and the other explains the games by emphasising the growth of 'total accountabilities' combining rule-following and mission-oriented considerations. Arguments made through non-glottographic statements do not make all premises known and tend to concentrate on unclear points. The statements also enable comparisons between what is and what is expected and thus highlight relations of subordination. These are examined more particularly in the next chapter about defence supplying.

## Chapter 6. Supplying & stalling

Chapter 5 diagnosed the emergence of the administrative coordination of European defence. The conception of a defence administration distinct from defence is recent and, it is argued, enables coordination by making planning collective – rather than strictly military or civilian. As it was noted before, that planning became superimposed on supplying (§2.5). That is the main focus of what comes next along with what holds reasoning together. One subtheme is that the role of truthfulness is not in bald statements of facts but in argumentation. Another subtheme is that not only were some previously confused concepts separated but also their meaning was changed. This chapter focuses specifically on the conception of war-and-peace.

My ‘defence supplying’ refers to van Creveld’s book on ‘Supplying war’ (2004). It also partly responds to King’s surprise that ‘relatively little work has been done on logistics’ (2015b: 321). My change of gear from van Creveld’s war to defence reflects that deployments have become constant (Figure 13). Van Creveld develops a history of the past ‘art of moving armies’ (2004: 1) centred on military-military relations. I am more concentrated on the here and now, which demands attention to business-military ties. How are armed forces moved and sustained in peacetime? How does business administration influence defence supply and procurement?

While Chapter 5 focuses on the emergence of defence management, Chapter 6 examines its persistence before Chapter 7 compares its influence compared to command’s. One reason that business-like management has developed for defence is that defence activities became conducted by business enterprises. That is not new but government-enterprise relations have become more complex, involving a motley of parent-subsidiary, contractor-subcontractor and client-supplier ties driving coordination beyond nation-states. These allegiance ties demand a common reasoning to hold. They are modes of vassalage that contribute to a ‘refeudalisation’ of Europe (Supiot, 2017: 214ff). A party becomes dependant on another by being granted a tenure of things in exchange for obligations towards the granting party. The use of accounting statements in contractual relationships is particularly examined here.

A lot of what holds for planning is also true of supplying: many functions of procurement and maintenance have been constituted into autonomous entities. These have become part of defence ministries or firms. It will appear that, in many cases, legal forms were selected to seek profitable arrangements. The benefits may be better, more innovative or cost-effective equipment for defence. It came with a dilution of control, possible capability losses and supply breaks as with the German EuroHawk or the French Louvois projects (§4.6). Dispersion came from competition within networks. It also came from arguments that do not lead to ‘profit no matter what’ but are probable or credible at best.

In Germany, the separation of combat and support functions originated in 1870 (Reinhart, 1995: 381-383). It was constitutionally reaffirmed in 1956 and with reunification (Johanny, 1995: 393). It developed from being a strict military-civilian divorce over an almost complete privatisation of defence administration to the present mixed situation. In France, the defence staff division was separated from the general secretaries for administration and procurement in 1961. That was prolonged in 1990 by distinguishing between ‘operational’ and ‘organic’ command and in 2011 by further contrasting with ‘territorial’ command (HCECM, 2014: 127-135). These shifts occurred under a conception of lasting peace that is sustained by a constant deployment of force.

## A. Weapons

This part is about weapon systems, how their conception has been almost wholly delegated from governments to enterprises and how this contributes to the defence of Europe. It is likely the first defence function to have been subjected to modern management (§5.1). Chapter 5 studies defence-administration relations within and across states; Chapter 6 examines these relations across states and markets. While military institutions are subordinated to political institutions the former are in a dominant position towards commercial institutions: they are prime contracting customers and, in some situations, indirect parent entities. What 'military institutions' entails is multifarious and will be examined closer here.

At the end of World War II the German defence industry was almost entirely private. That is the reverse of France where everything was state-owned.<sup>131</sup> The French defence industry was then privatised contributing to the formation of a European technological and industrial base. The suppliers that are now candidates for supplying the French and German armed forces are virtually the same.

Procurement became a single responsibility in France in 1961 (Lefeez, 2014: 257). The first defence white book states: 'their practical confusion makes any trade-off between public responsibilities and industrial concerns difficult' (1972: 52). This is when a denationalisation via tenure-service structures began. Two decades later the motion accelerated: 'it is clearly imperative to reduce the costs of weapon programmes' (Livre Blanc, 1994: 126). Procurement became an administrative function in Germany in 1958 and a part of the defence ministry in 1971 (Dittman, 1983: 216). By 1991, its conception shifted partly because of the *'Innovation, Investment and Cost-effectiveness in the Bundeswehr'* (BMVg, 1999), a framework agreement tying together armed forces and enterprises. New tenures for equipment projects followed.

There is a correspondence between the French 'programmes' and the German 'projects'. From the 1990s, emphasis on both sides has been on the official euphemism 'defence systems' that facilitates the further division and exchange of systems, sub-systems and components. The topic of Part A is how procurement activities were transferred and network developed and how these became exemplars for the transfer of further parts of defence.

### 1. French defence industrial policy & government ownerships

European defence administration is made of politico-military and military-military networks that rely on interdepartmental solidarities and transnational alliances. Business-military ties have also been significant and influential when conceiving of nation-states.

The 'nationality' of defence enterprises is not so clear anymore. Talks are more about the investments of the 'French state' or of enterprises on the 'French territory' or more often of suppliers of the 'French armed forces'.<sup>132</sup>

The production of arms in France had largely been state-owned from 1936 until the 1970s. Industrial-military relations were mainly governed by general administrative regulation.

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<sup>131</sup> It was itself a reversal, partly due to accusations of profiteering, of the transfer from state factories to business that occurred in France from the mid-nineteenth to the World War I (Lemarchand, 2002: 35).

<sup>132</sup> French defence ministry; general directorate for armament division; personal interview 78

With the privatisation of production via spin-offs, sales to enterprises or regular industrial development government-enterprise relations have come to be governed by quite many different types of contracts.<sup>133</sup>

This is what Supiot calls a shift away from the *government by laws* and towards a *government by men* (2017: 212). The relative importance of being subjected to laws or placed in a network of dependency relationships was reversed. Administrative regulation did not disappear but has come to ‘function as a guarantor of personal ties, not of impersonal laws’ (Ibid.). Personal ties take many contractual forms: there are procurement contracts, for the supply of material, research contracts for the development of technologies and property contracts, dealing with the ownership of shares in companies. These correspond to relations between armed forces and defence enterprises that are those of client-suppliers, contractors-subcontractors and parents-subsidiaries. Contracts subject their parties to fulfil objectives rather than to follow rules. Their force resides in individual accountabilities enshrined in law. They are documents defining defence systems’ names and characteristics.

In 1936, arms production was nationalised in large parts. ‘However, even when everything seemed owned by the state there remained private entities that supplied armies with food and fodder.’<sup>134</sup> Business-military procurement networks developed after the Second World War in an effort of industrial recovery. Two innovations are worth noting here: the first was the separation of previously conjoined disciplines.

The head of aircraft procurements with the defence ministry was also sitting on the board of directors of aircraft manufacturing companies. It seemed odd to represent together the interests of clients and suppliers of buying at the lowest price and selling at the highest price. Being in that position often meant solving conflicting interests – not pursuing opposed ends but fulfilling a distinct role each time.<sup>135</sup>

Separating supplier-client responsibilities meant understanding costs. The second innovation was to translate arms and weapons into ‘defence systems’. It meant detaching, conceptually, defence entities from their products: from there, multiple entities could cooperate around one system. The novelty made it possible for networks to develop. For Supiot this has come from both the cost-benefit analysis of laws and the dilution of state authority: ‘where security is no longer assured by a law which applies equally to all, [individuals] take refuge in ties of allegiance’; they also do so ‘whenever central authority loses its grip’ (2017: 213-214). At any rate, this has come with a new sense of coordination. New administration collectives and cost-benefit evaluations prospered along with a renewed sense of mutual dependencies.

The understanding of costs has continuously been improved or made more complex so that decisions could be made by grasping their financial consequences.<sup>136</sup>

Noticeably, the evolution of tendering procedures geared relations in a European direction.

From the nineties, it became almost unconceivable to take an offer without considering equally all bids from the European market and their relative costs and benefits.<sup>137</sup>

The European market that emerged has complemented the national coordination of defence.

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<sup>133</sup> French defence ministry; general directorate for armament division; personal interview 74

<sup>134</sup> Ibid.

<sup>135</sup> Ibid.

<sup>136</sup> Ibid.

<sup>137</sup> Ibid.

The privatisation of French arms production was almost continuous after the 1960s. New businesses arose from the former national production of explosives in 1970, from that of land systems in 1990 and from naval constructions in 2000 (Cour des Comptes, 2013: 11). Ties of allegiance have formed by holding shares in a company's equity, awarding research or delivery contracts and regulating government procurement. These have a similar structure whereby economic activities are granted against evaluation (Supiot 2017: 222). The structure expands when the Lord's vassal's vassal, a vavasar, engages in a third-level sub-contract:

For mature defence systems, there are system-integration contracts and the integrating entity frequently sub-contracts the sub-systems to other entities.<sup>138</sup>

In order to acquire some autonomy of development the vassal may serve several lords at the same time.

For emerging technologies, there are many firms looking for a business model. Research may be funded by the government or be self-funded and then offered to any client.<sup>139</sup>

Defence companies may offer different, non-military services, they have many suppliers and several shareholders and serve various armed forces (Cour des Comptes, 2013: 20). These networks are protean and whenever they are pyramidal that may be a pyramid standing on its tip. That may be a remarkable difference with the medieval structure of networks.

Three features of allegiance have become manifest through the evolution of these defence procurement collectives (Supiot, 2017: 274). First, defence companies depend economically on governments' contracts and their regular evaluation.

There are different means of control including by managing the supply side of armed forces or the incentive schemes of managers when the government holds voting shares. There are then obligations to obtain certain outcomes rather than to use specific means.<sup>140</sup>

Second, governments are supporting companies so that the objectives can be attained.

Sensitivity for military technologies is a matter of rarity. The most sensitive technologies are funded through French armed forces orders only. That means regular cash flows.<sup>141</sup>

Last, is the joint liability towards certain third parties (citizens and workers).

When bearers of sensitive technologies risk bankruptcy there is support to facilitate their acquisition and development elsewhere.<sup>142</sup>

This is, in part, how European defence markets have been held together.

The privatisation of defence procurement from 1970 and the construction of markets, in particular since the Single European Act of 1986, have meant the sharing of administrative responsibilities with national and European businesses. The notion of 'defence systems' has been one of the novelties that came with the administrative coordination of procurement beyond nation-states. That is the genus under which all instances of defence procurement fall. On one side, it serves innovation and the design of superior or more economical technologies.

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<sup>138</sup> French defence ministry; general directorate for armament division; personal interview 74

<sup>139</sup> French defence ministry; general directorate for armament division; personal interview 78

<sup>140</sup> Ibid.

<sup>141</sup> Ibid.

<sup>142</sup> Ibid.

Focusing on outcomes rather than on means of productions may stir creativity and also limit poor technological and economic consequences.<sup>143</sup>

On the other side, it serves for the administrative coordination of European armed forces, defence firms and ministries.

Sub-systems are usually classified in circles: circle one designates what ought to be strictly national, circle two is what can be shared with partners and circle three are marketable technologies. It is economically interesting to limit the definition of circle one.<sup>144</sup>

'It is economically interesting' to have has much defence systems placed in the circles two and three for they do not have to be entirely funded by the French government but then the exclusivity granted by a circle one classification is lost. The classification of systems into circles has been central to the evaluation of defence procurement. That is examined in more details the next section.

## 2. Defence procurement evaluation in France

The privatisation of the defence industry came with a focus on contracts. Their use has shed light on objectives rather than on rules or means of production. At the heart of these contracts are 'defence systems' by which industrial-military coordination has occurred. What hinders coordination is that their understanding is not guided by rules.

Despite experience, there is not much to be learned from military engagements that could serve in the future. Learning seems uncertain. Reasonable conjectures at one point may be devoid of sense at another. Defence systems usually do very well what they were purported to do. But often, the conditions for their use have vanished.<sup>145</sup>

It may be one reason that despite a general classification most defence systems are exploited case by case. It is also argued in this thesis that this mode of reasoning, along with allegiances, played an important role in the diffusion of modern management for defence.

I take the various allegiance ties forged between governments and enterprises to be modes of vassalage and thus address them together. Suppliers' dependence on clients is highlighted by evaluation and when the latter prescribe corrective measures to the former. Significantly, privatisation was not limited to research and production but was extended to evaluation itself.

Since the quality of defence systems became a concern, quality guidelines, quality clauses, audits and compliance reviews became parts of contracts. From 1996, companies had to demonstrate that they could deliver quality products. Control that used to be made by ministry representatives started to be conducted by certification bodies.<sup>146</sup>

Control has become exercised in part on the basis of external certification and penalty for non-compliance has entailed 'trading or export ban',<sup>147</sup> or perhaps, 'economic banishment' (Supiot 2017: 274). The corollary has been for clients to support suppliers. Their support varies with the circles in the classification.

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<sup>143</sup> Ibid.

<sup>144</sup> Ibid.

<sup>145</sup> French defence ministry; general control of the armed forces; personal interview 38

<sup>146</sup> French defence ministry; general directorate for armament division; personal interview 75

<sup>147</sup> Ibid.

Circle one [or particularly sensitive] technologies are a liability for the government. But it is possible to export them later and argue that they served the French forces, which is a sign of quality.<sup>148</sup>

There is also support in terms of external growth, by facilitating partnerships with comparable companies.

Circle two technologies are shared through technology exchanges or where it is assumed that partners could easily access them.<sup>149</sup>

Defence firms may then serve different armed forces which in turns creates competition or divided loyalties (Ibid, : 222). A prominent problem in the portfolio of armed forces concerned the loss of competence to the industry rather than to allies.

Competition between the defence ministry and companies is about conditions of work. An important question for the ministry is how to recruit people who can devise and evaluate calls for tender but who may be given more lucrative positions in the private sector?<sup>150</sup>

Defence enterprises provide research and work conditions that may attract people away from government jobs. Enterprises depend on government contracts and government on people employed by enterprises. Procurement networks are moved by co-dependencies much more than by one-way dependencies.

The above is written as if procurement was merely about government-enterprise relations. However, there are also intragovernmental allegiances and dynamics between state support and the supportive state. On one hand, the general directorate for armament is associated with the supply of equipment and development of an industrial base. On the other hand, the defence staff division stands for military requirements.

Relations between the defence staff division and the general directorate resembles those that connect the general directorate and defence companies, that is, clients and suppliers together.<sup>151</sup>

Specifically, defence procurement is coordinated by objectives in order to accommodate, for each system, concerns for the industrial development of a territory, the technical skills of its population and enhancement of its defence. Beyond nation-states is also within government.

How does this reflect on defence? In short, the difficulties are pervasive. That is not really because defence systems are sensitive and therefore obscure but rather because they are relational: what serves one purpose well often comes at the expense of another. That makes any trade-off between state support and supportive state interests uneasy.

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<sup>148</sup> French defence ministry; general directorate for armament division; personal interview 2

<sup>149</sup> French defence ministry; general directorate for armament division; personal interview 78

<sup>150</sup> French defence ministry; general directorate for armament division; personal interview 24

<sup>151</sup> Ibid.

## 1 Pourquoi un contrôle de gestion?

Pour assurer la mise en cohérence des ressources entre elles

Sortir les COMDIV des injonctions paradoxales...



... par la définition d'objectifs chiffrés atteignables et la mise en cohérence des ressources.

The statement is intended to disclose a paradoxical situation, a dilemma or something that is counter to the feel of things. The statement is itself a combination of two statement types, a mostly written non-glottographic statement (within the dotted figure) accompanied by a few sentences and itself placed in the middle of a sentence. The accounting statement serves to illustrate one justification of 'management control', namely, 'to bring coherence in [material] resources' by 'defining quantified and achievable objectives'. It is an accounting answer to a rhetorical question that primarily calls for more accounting. It discusses the use of a particular kind of helicopter in a particular service of the land forces. The reading in the French is made very difficult for novices by the use of acronyms that designate organisations, functions or units of measures. OTAN and RH can be rendered fairly immediately into NATO and HR (for Human Resources). SIMMAD is a maintenance service and FOT refers to the operational forces. HDV means 'heures de vol' or the hours of training required for every pilot prior to their deployment.

The information in the coloured rectangles is given and arrows point at the working out of the implications of their contrast: by NATO standards pilots should train for 180 hours. And hence (hence?) 60 pilots should fly for at least 5400 hours. (By multiplying 180 by 60 in one's head one gets the double. The assertion implies that half of the training hours are effectively flown.) Yet, the maintenance figures indicate that in the current state of the fleet only 2835 hours are possible. It means either that around half of the pilots can be trained in line with the standard or that the training that each of the pilots will receive can only be half as long as what the standard prescribes (dividing 2835 by 90 is 31½; 5670/60 is 94½). Assuming that NATO is the authority, training current pilots would be the mission and the availability of helicopter time, the resource. There is tension between 'the commander, the mission and the resources' (§4.4). Some people will be immune to it ('it will only harm people') and other will want to regulate it by adjusting any one variable in the equation. It is presumably a growing thing.

### Exhibit 4: compact and immediately accessible displays of complexity

Land force staff, 2016, a diagram (mixed written statement)

Tensions are also inherent to networks and their structure. They come from indirect control and subcontracting in cascade.

It has become almost necessary to visit defence firms regularly to get a sense for the supply chains behind defence systems. Documentation and evaluation at a distance is not enough. The risk is to ignore essential suppliers of critical systems.<sup>152</sup>

The 'risk' is to face disruptions in supply chains which could jeopardise the supply of a critical system. This is what happened in 2012 with an information system for the soldiers' pay called Louvois, which was abandoned in 2014. The effects on troops' morale was 'a heavy blow on French defence' (HCECM, 2014: 68-70). Not just interdependencies then, but also indirect control is a source of both the expansion and dispersion of defence procurement networks.

Defence procurement on the basis of cost-benefit analyses rather than strictly national interests has developed together with cooperation projects within and across states and with business enterprises. It seems to have been related to a particular (and seemingly effective) type of arguments that promoted it. Recall here that arms production capabilities have been quite consistently externalised since 1970 and that quality control followed suit from 1996.

Similarly, maintenance responsibilities that used to be with the military services have been regrouped from 2000 and vehicle fleet management, for instance, was outsourced – before being reincorporated later.<sup>153</sup>

Activities were outsourced and then reinstated because attempts proved to be inconclusive. The point is that successful experiments had taken place before with production and quality control and that, on this basis, the reasoning had been further applied in the hopes of reaping similar profits. The argument for extending a reasoning from one or a few cases to another is both based on likelihoods and non-deductive. This may have convinced generations born after World War II to develop new defence relations. One reason to suggest this is that the patterns of argumentation seem to have changed during that period.

The reasoning evolved: it began with the definition of combat scenarios requiring different defence systems. Technological areas were then deduced and advancement was expected in each area. But this is a matter of supply and not demand!<sup>154</sup>

The starting point for developing new procurement relations and new defence systems may have evolved: these begin from particular cases, the successful experiments or the satisfactory prototypes rather than from the categorical imperatives. They are formed by an articulation of costs and benefits that may be revised but within the same kind of reasoning.

### **3. German procurement strategic steering**

Most defence companies established in Germany have been privately run since 1955. This has been a remarkable element of stability in German industrial-military relations. The following focuses on ministry-ministry coordination and risk management, in terms rather stronger than those encountered in France.

Procurement returned to be a defence matter in post-war Germany from 1958. It became associated with a specific ministry division in 1971 (BMVg, 1971). The Transformation and reorientation reforms (§5.3) have come with a 'Customer Product Management' procedure in

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<sup>152</sup> French defence ministry; general directorate for armament division; personal interview 78

<sup>153</sup> French defence ministry; general directorate for armament division; personal interview 24

<sup>154</sup> French defence ministry; general directorate for armament division; personal interview 77

2002 that was adapted in 2012. The procedure was developed in order to allow transfers of credits among procurement projects and within budget acts. Reorientation also came with new structures: a federal office was created by merging responsibilities of the military services primarily to support the ministry division. One guiding principle of reorientation was to ‘put activities in the hands of single authorities’. That is not a major concern here but it is worth remembering in the discussion about risks.<sup>155</sup> Procurement costs have been a constant source of worry throughout each reform. Yet, risk management was only formally introduced in 2014 after the premature end of the procurement of EuroHawk drones (KPMG, 2014). The prior experiments had been infertile.

Risks [for the EuroHawk project] were misread because there had been no unity in writing about them.<sup>156</sup>

Traditional rule-following, it seems, had also prevented the proper avoidance of risks.

Avoiding mistakes seemed more important than achieving something.<sup>157</sup>

The definitions of procurement in the expert reports about the EuroHawk project are easily consulted. They do not convey the full flavour of the problems at hand. One vignette may add force to the official texts. It presents events that were exposed during the public hearing of the defence committee of the German parliament.

The project was to acquire a long-range, airborne reconnaissance and intelligence system. It had formed after the deployment in Kosovo by considering the finishing service life of the existing system serving such functions. Preliminary studies in 2000 had identified unmanned aerial systems to be a promising solution despite the expected issues of flying certification. In 2005, it was decided – with approval of the parliament, the transport ministry and aviation authorities – to acquire five EuroHawk drones derived from the GlobalHawk platform made by Northrop Grumman. A full-scale prototype was developed with temporary airworthiness certificates. By 2009, it appeared that US and German certification standards differed – partly because of differences in the availability of airspace – and that a new certificate was required. The temporary certificate permitted the prototype’s take-off and landing in closed airspaces. The new certificate required an anti-collision system for the drone to be operated in the German civil airspace. However, the technology would only be available in the years to come. The defence minister, who came into office in 2011, was informed on 19 January 2012 of ‘significant overruns’. On 13 May 2013 problems appeared to be ‘unsolvable’. The federal court of auditors attributed confusion to an ‘uncoordinated’ document management. Reforms had also likely generated great pressures on staff. The CPM Nov. had been effective but not enough to prevent harm. The contract value of €431 million initially was €668 million in 2013 – €305 million had served for the prototype and €363 million for an Integrated Signals and Intelligence System (ISIS). Uncertainty around certification, it was anticipated, would add up to the costs. There were also concerns that the German armed forces could have become the sole users of the GlobalHawk block 20 platform – with further uncertainty for maintenance costs. On 30 September 2013 the procurement of EuroHawk drones was officially terminated. An earlier discontinuation would have *risks* investments in ISIS. It had manifestly been the unique source of satisfaction.

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<sup>155</sup> Five year into reorientation duplication was considered again – not among services but among projects – by adding some procurement responsibilities to the most significant projects to mitigate risks thus undoing aspect of the simplification.

<sup>156</sup> German federal parliament; defence commission; observation 1

<sup>157</sup> German defence ministry; procurement strategic steering staff; personal interviews 57

Procurement risks had been in the portfolio of management since before 2014. They had been part of consultancy engagements during Transformation (Roland Berger, BwConsulting), reorientation (PwC) and EuroHawk (KPMG, McKinsey). The diverse influences explain some of the diversity observed in the statements. On one account, risks and contracts are necessarily connected.

Success is the fulfilment of contracts – if that was not the case one would probably not commit initially. There are no ‘positive surprises’ and only probabilities that things evolve unfavourably. Thus risk and project management are the same.<sup>158</sup>

The understanding of risk became stated with risk reports. Two distinct typologies have been established. One arranges project risks by colours (red being hazardous); the other expresses complexity with letters (A being complex).

Risk reports must be completed for A-type procurement projects. These are then discussed by ministry and project leadership. The most pressing risks are discussed in parliament.<sup>159</sup>

Each project has a risk report of two parts. Each part designates a risk source/responsibility: first the defence companies and then the defence ministry. For some projects, there are joint risk databases but, in most cases, clients and suppliers follow their own risk reporting norms. Yet, risks play a central role in the relation: the suppliers’ dependence manifests where risk assessment becomes a condition for tendering. That is, risk assessments are a prerequisite for cooperation.

Where two solutions are in balance, risk assessments may take the decision. Suppliers may also be made to prove that risks are under control. A failure to comply may be sufficient to have the contract annulled.<sup>160</sup>

That depends on the *market power* of a company in comparison to Germany’s *power market* (Supiot, 2017: 282). It also depends on whether support is received and joint liabilities apply.

The concerns with risks are not exclusive to business-government or parliament-ministry relations and also surface in arguments holding the ministry together: relations between the ministry and project leadership may have become more direct. This is how their allegiances manifest:

A risk report must be completed for each project [the vassal’s supervision]. There are clear instructions on how to write and to use it [the suzerain’s support]. Decisions are then made to avoid risks [a joint vassal-suzerain responsibility].<sup>161</sup>

Risk management was a solution to some problems before new issues arose. One difficulty, it was suggested, concerned the multiplicity of risk management approaches. One reason that made that concern possible involves transformation.

Organisational structures and flow charts have been repeatedly reshaped. That came with often neglected demands on coordination.<sup>162</sup>

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<sup>158</sup> German defence ministry; procurement strategic steering staff; personal interviews 56

<sup>159</sup> Ibid.

<sup>160</sup> German defence ministry; procurement strategic steering staff; personal interviews 57

<sup>161</sup> Ibid.

<sup>162</sup> Ibid.

Unfulfilled demands for procedural coordination can generate more confusion than structural transformation. When one way to conduct risk management was developed, the issue was to make it a minimum requirement.

For some the approach was new; for others this was familiar and the surprise was to realise that it had not been the case for everyone.<sup>163</sup>

Risk management was not new and nevertheless a surprise. There were also questions about the risk statements' uses. The issue is to grasp the extent to which objectives are attained. Difficulties may come from misunderstanding what is written or from a misrepresentation of what is actually the case.

What if the actual prejudice that comes from an anticipated risk is other than that which had been initially put in writing?<sup>164</sup>

Did the writers not know better, could the readers not see what was there or was the type of statement inadequate? There is only one accountable person, the project leader. It means that modern management is widely accessible but risk management is for experts only. That shifts the burden of coordination on the minority. The critical issue here seems to be about finding ways to start talking and eventually learning about risks. And that is where accounting returns. The reports were apparently not read.

Reports are collected and prepared for the state secretary. They are then translated into summary diagrams ['Cluster-Darstellungen']. It is upon these diagrams that discussions are based.<sup>165</sup>

The narrative risk reports are translated into non-glottographic statements to enable speech. If accounting was a breakthrough in the shift from orality to literacy (Bassnett et al., 2018), it also serves to convert the narrative writing back into speech. This illustrates that accounting is primordial for cooperation (§2.7). Not only does accounting help articulating previously unspoken truths, it is also persuasive and thereby expands their reach. Here again it is used to argue by example:

risk management can be applied analogously outside of procurement. It is tried here and will likely be expanded. It started with three projects, then six and nine up to 15. For the next meeting there will be 19.<sup>166</sup>

Accounting statements articulate things in writing and enable cooperation by passing from hand to hand.

#### **4. Defence procurement evaluation in Germany**

The feudal-like legal network structures (Supiot, 2017: 213) of industrial-military ties forged around the tenure of defence systems were examined by looking at cooperation within and outside national defence ministries. The following examines the underlying contracts in more detail.

Three important aspects about defence procurement can be noted. First, its evolution has been the triumph of administrative over market coordination.

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<sup>163</sup> Ibid.

<sup>164</sup> Ibid.

<sup>165</sup> Ibid.

<sup>166</sup> Ibid.

Defence procurement often involves a demand for which an offer is developed. Whenever supply precedes demand, market coordination usually fails.<sup>167</sup>

Modern defence enterprises tend towards oligopoly. There are not many buyers of defence systems so that this is also an oligopsony. Second, coordination occurs at various levels.

There is a market price – whenever there is competition – a price based on manufacturing costs – the German price laws on public procurement defines margins – and a European price – when several nations and enterprises cooperate to get a price.<sup>168</sup>

Third, for ‘European prices’, national price laws are ineffective.

In those cases, either one national price regulation is selected or a special rule is defined and applied to all.<sup>169</sup>

The choice depends on the relative advantages of price laws hence the idea that procurement markets are also markets of laws (see *Ibid.*: 138). It is a field in which legal systems compete.

Founding public procurement on cost-benefit analyses has long been a legal requirement. Government must be ‘cost-effective’ (‘wirtschaftlich’), that is, ‘parsimonious’ (‘sparsam’) and make something happen with a sparse cast of resources (rather than achieve more with the same).<sup>170</sup> This was established in price law in 1953 (which was under revision in 2015).<sup>171</sup> Firms that engage in government business are bound to justify their prices. This has applied to firms based in Germany supplying the armed forces as much as for the import of foreign systems. Difficulties accumulated around the understanding of this principle rather than on application. First, take one fact about shipping containers that is not often discussed. Container prices evolved dramatically with the demand for shelters during the refugee crisis in Europe.

To the question of whether this should be regulated to ensure parsimony, the answer was: ‘no that is the market’.<sup>172</sup>

Parsimony does not mean paying less but seeking market coordination when possible. Second, when there is no market, the alternative is between developing a new system or purchasing one, possibly from another country.

A new development was sought in the project to replace military transport vehicles until deaths in Afghanistan were imputed to the existing fleet’s protection. After that a foreign system was immediately acquired with little heed paid to costs.<sup>173</sup>

Thus, there is also a moral component to parsimony. Little heed was paid to costs? Another component is that prices paid by the government should be ‘similar’ to those paid by other buyers. There are ways to establish ‘similarity’. Consider, for instance, the enhancement of an existing system.

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<sup>167</sup> German defence ministry; equipment, infrastructure & application division; subdivision I; personal interview 67

<sup>168</sup> *Ibid.*

<sup>169</sup> *Ibid.*

<sup>170</sup> Bundeshaushaltsordnung (BHO) § 7 Wirtschaftlichkeit und Sparsamkeit, Kosten- und Leistungsrechnung 2013 (Germany)

<sup>171</sup> Verordnung PR Nr 30/53 über die Preise bei öffentlichen Aufträgen 1953 (Germany)

<sup>172</sup> German defence ministry; equipment, infrastructure & application division; subdivision I; personal interview 67

<sup>173</sup> *Ibid.*

The enhancement is valued by taking historical prices of the original and, for the aspects that define the change, by comparison with current prices of comparable technologies. Both aspects are evaluated without auditing production costs.<sup>174</sup>

Even when there is not market and where price law should apply, the prices may be defined without knowing production costs. For some, comparison is not a good sign of parsimony at all. Parsimony is hard to grasp even before applying it.

For European prices, where several firms associate to serve several armed forces, contracts are reviewed locally, in each country by each ministry, not necessarily by the direct buyer, through administrative cooperation [‘Amtshilfe’].<sup>175</sup>

National representatives audit the production costs of firms established in each country. That points to direct defence administrative exchanges between states. It also involves difficulties with audit standards and independence.

The evaluation of parsimony through audit may now be considered more closely. The price law provides that government suppliers should account for production costs. Any offer should justify prices with company costs (‘Selbstkosten’).

Bids come with files that document all line items. Records are audited to assess every stage of production. Each stage is justified on the basis of past projects or prototypes. Hourly wages are evaluated by salary grades and working days according to industry norms.<sup>176</sup>

Production costs are argued for by listing historical instances or experiments, by likeness or example. Auditing is deductive: price law applies to some contracts; this contract is one such case; therefore its price should be set in this way. A kind of reasoning may be accommodated differently by two arguing parties. It partly explains why, despite ambiguity, parsimony can be debated and is not dropped entirely. Two observations can be made here. First, the 2010 reorientation has expanded possibilities for argumentation.

Procurement decision should now consider lifecycle costs in addition to acquisition prices. Focus is now on “deployable” systems which range from the system itself to infrastructure, training, replacement parts and maintenance costs.<sup>177</sup>

The expansion is toward the future and within the space of activities connected with systems. Second, and relatedly, one mode of arguing became devaluated. Indeed often audits do not occur. It does not mean that prices are not evaluated or laws avoided but that definitions of prices follow a particular understanding of the law.

More often than not, in duopolies, prices result from negotiation among project leaders rather than from auditing the manufacturing costs.<sup>178</sup>

Are past project experiences or historical costs more productive of true conclusions? It comes down to innumerable minutiae, whose effects may differ across projects. A new pattern of argumentation has developed while another pattern was displaced. Hence the suggestion that arguments may be as important as allegiances to explain the diffusion of cost-benefit analyses.

Difficulties lie in the distance between risk and uncertainty, probability and certainty.

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<sup>174</sup> Ibid.

<sup>175</sup> Ibid.

<sup>176</sup> Ibid.

<sup>177</sup> Ibid.

<sup>178</sup> Ibid.

The price law does not impose evaluations of costs at the end. But the suppliers certainly make the assessment for themselves. Once prices are set firms rightfully seek benefits by efforts and innovations. When the unforeseeable occurs, it is probably not in the public's interest to let suppliers go bankrupt and adjustments are made. But is this privatisation of gains and nationalisation of losses fair?<sup>179</sup>

However prices are defined risk management is not a guarantee of parsimony. Uncertainty makes it sensible to argue by examples to find a direction. There have also been attempts to revive the audit of suppliers' costs. It has also been considered to delegate the activity to audit firms. This was sought to address concerns about audit standards and independence and resisted at once on the argument that project leadership and audit responsibilities were structurally distinct, that such externalisation would be cost-ineffective and that it is not permitted under price laws. One could argue back that such reasoning is precisely what enabled the envisioned and disputed form of coordination. Such economic analysis of law is what gives 'law and economics' doctrines their foundation and what led to dismiss traditional modes of argumentation (Ibid.). Important here is that a new mode of knowing and arguing established. It may well be called European:

European cooperation is often decided when there is no competition among suppliers. Where national price laws are ineffective what should happen? The chance for German armed forces to get more favourable conditions on their own is almost zero.<sup>180</sup>

Such consciousness of (un)certainly also appears with national contracts:

once a prototype is developed it is almost unconceivable to acquire the system in question with another supplier. How can this bring parsimony?<sup>181</sup>

Although parsimony is founded in the belief in market coordination it is almost consistently applied via administrative coordination. But cooperation among market participants makes the realisation of parsimony eternally uncertain.

## B. Logistics

In the last decades of the twentieth century, French and German armed forces were mainly deployed in interposition to maintain peace. In the first decades of the twenty-first century, reaction forces mainly engaged in stabilisation missions to prevent war. Immediately after the Cold War Europe's armed forces gained a new mass. After 9/11, focus was on combat support and responsiveness. Various ratios serve to denote shifting ideals of defence (King, 2011b: Ch.2). On one hand, the proportion of armed forces to population or of defence spending to gross domestic product have been prevalent. On the other hand, focus has been on the share of personnel and operating expenses to defence spending. This illustrates a twofold conceptual shift: peace is maintained by use of force and war conducted for prevention. Part A above investigates traditional defence procurement during peacetime apart from wartime. Part B now addresses logistics in the age of peace via deployment. Defence and administrative functions were separated, Chapter 5 argues, and the shift in conception of peace gave defence administration a purpose: sustaining the constant use of force.

So much is trivial: defence procurements are investments and logistic services expenses. This part also nuances the preceding one by identifying limits to outsourcing. An important

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<sup>179</sup> Ibid.

<sup>180</sup> Ibid.

<sup>181</sup> Ibid.

rupture occurred around 1817 where accounting developed for people and logistics became integral to military strategy. It was consolidated during the US Civil War (Hoskin et al., 2007) and diffused in the twentieth century where command became collective (King, 2019). Part B continues the theme of accounting-and-accountability by tackling combat and troop support (Reinhart, 1995: 389; HCECM, 2014: 18) and showing that defence and administration interact vigorously. The interactions are manifest in the tensions when delegating troop support to businesses and combat support to civilians. Troop support involves food, lodging, clothing and the maintenance of defence systems. Combat support ranges from training over transport to combat itself (including healthcare). Troop support duplications were addressed by 'defence base reforms' in Germany (2002) and France (2011). These were also addressed, with mixed records, by transferring responsibilities to businesses. Two events are considered in particular: the transformation of the German (2000-2010) and French armed forces (from 2006). In these cases specifically, the defence-administration division was maintained by various allegiances.

### 5. The Transformation (2002-2010) & complex services in Germany

One theme of this thesis is that the growth of defence administration has been orientated through new networks, new modes of knowing and arguing and new loyalties. In particular, the modern reasoning has been associated with cost-efficiency analyses, non-demonstrative arguments and asymmetrical relations of co-dependence. In the German defence community, attention concentrated particularly on article 87 of the 1956 constitution.

There is a defence core guaranteed by the constitution. The core cannot be privatised but no one knows what "it" is. In the last 15 years it evolved markedly.<sup>182</sup>

The 'evolution' has entailed the application of business principles and the mandating of business enterprises for military purposes. That is one way to understand *legal forum shopping* (Supiot 2017: 197): not choosing among the legislations but among readings that could be beneficial.

From 1956 until 2000 and for a good part of the Transformation the constitution has been read in a strict sense: the distinction between defence (article 87a) and its administration (article 87b) has been taken to mean that the defence ministry consisted of 'civilian' entities filled with civil servants and 'military' entities employing soldiers only.<sup>183</sup> Military deployments and the absence of conventional wars since 1992 have prompted debates about the core of defence. The defence base ('Streitkräftebasis') reform from 2002 is illustrative. It has come with a separation of troop support from military formations and their sharing by the services. At first sight, the separation has enlarged the definition of defence administration. There was a transfer from military to civilian responsibilities. From another side, the reform has brought a distinction within defence administration, between combat and troop or 'operational' and 'territorial' support. 'Military' support thereby became integral to defence administration and the military-civilian separation stopped to be a cardinal one. Two aspects have been important for the new reading: the application of constitutional categories to defence administration specifically' and the conceptual separation of military bases and formations. There remain deployable forces dedicated to logistics as much as logistic responsibilities in every formation. But in this way, armed forces could become part of defence administration. And, in parallel, the operation of forward operating bases on theatres could become more than an exclusive matter of military deployment.

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<sup>182</sup> German defence ministry; equipment, infrastructure & application division; subdivision II; personal interview 54

<sup>183</sup> See the evolution of the organisation charts in appendix D.

A further consequence was that the territorial part of defence administration could also be outsourced to business enterprises. This was tested with uniforms and fleet management, in 2002, with maintenance, in 2005, and with information technology services in 2006.

The original idea was one of public-private partnerships based on the joint ownership of spin-off entities between the defence ministry – holding minority shares – and business enterprises.<sup>184</sup>

Defence administration was clearly delineated with the reunification and then delineated into combat and troop support during Transformation as the notion of peace evolved. That made it possible for responsibilities in defence administration to be either military or private. The real unblocking came with reorientation when armed forces were separated from the defence ministry. That is when the defence ministry became actively civil-military.

The diversification and unification of defence administration may be further traced with modes of argumentation. Two ideals of reasoning about combat support are noticeable. There are missions one gets in one's mind 'all at once' and others laid out 'step by step'. They are related to different concerns that appear in the transition from training to deployment. The definition of security crises and corresponding engagement norms are detailed in defence white books. Armed forces have been characterised by how quickly, how far and for how long they can be deployed. Combat support can be derived demonstratively (deployments are such-and-such; this mission is one such deployment; therefore support is to be provided in such-and-such way).

One risk is that anyone could grasp an operation after a moment's thought all at once.<sup>185</sup>

The 'risk' is for a mission to be all too easily predictable by an enemy. That is one reason for laying out every step of a mission in detail and only be able to check it line by line. But the issue there is to 'be unable to respond to emergencies' or 'face support failures'.<sup>186</sup> That may in turn require to get an operation all in one's mind, indeed all at once, rather than in a sequence of statements. These are two ideal ways of reasoning about support. They are also ideal demonstrative proofs (Hacking, 2014: 38). The one involves to grasp something whole and with clear conviction while the other demands systematic step-by-step checking. One implication is that there is a clear limit to the extension of just-in-time reasoning for combat support. Another is that there are several ways to reason about combat support. Some are modern, some not, and business administration does not seem necessary to grasp them.

The 'limit' and the 'modern' reason may come out in combat support.

Subcontracting during combat is required to sustain combat efforts, when reserves become exhausted or when another theatre opens up elsewhere.<sup>187</sup>

It requires a distinct approach from operation to operation. Inferences are drawn on the basis of an assessments of safety risks:

when subcontracting is deemed necessary, unless a theatre of operation stabilises, there is no alternative to seeking support from other engaged armed forces.<sup>188</sup>

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<sup>184</sup> German defence ministry; equipment, infrastructure & application division; subdivision II; personal interview 54

<sup>185</sup> French armed forces; armies audit service; delivered by hand: '*Protocol de réunion: réforme du soutien et de la Supply Chain en Allemagne*' (2014)

<sup>186</sup> Ibid.

<sup>187</sup> Ibid.

<sup>188</sup> Ibid.

It means that under 'stable' conditions of safety, logistical services on theatres of operations can be entrusted with (civilian) business firms. On a case-by-case basis, such coordination may be beneficial. In most situations, the services are shared among allies through military-military exchanges. Yet, it suggests that the limit to administrative coordination is *not* the battlefield but rather degrees of violence. It also shows that cost-benefit analyses apply for command to support, in context, (transnational) military-military or military-business cooperation. This is how economic activities may be handed out during an operation:

Subcontracting with allies or firms on theatres entails either a single agreement for the whole operation – the commanders' choice – or different service contracts to increase the competition among suppliers – the controllers' choice.<sup>189</sup>

Grasping an operation 'all at once' with 'a single agreement' is useful to respond to emergency *and* plan for logistical support while the 'line by line' checking with 'different service contracts' is the more cost-conscious solution and that which is less 'surveyable' by the enemy.

To say that the spread of modern coordination is not limited by battlefields is not to say that it is unrestricted in regular places. The privatisation of large parts of troop administration between 2002 and 2014 came at the cost of dispersion. The initial decision had come from the assumption that business firms could best address situations of overcapacity and that civil servants would not simply have to be dismissed but could be employed differently.

Unlike other public services before – such as mail or telecommunication – there was no 'special mandate' or 'privatisation law' for defence.<sup>190</sup>

Two sources of problems appeared in 2013, one legal, the other managerial.

The European regulation had developed in such way that the public-private, joint-venture arrangements for defence services could violate anti-trust laws.<sup>191</sup>

Some entities were also on the brink of bankruptcy when conscription ended.

There had been attempts, as with uniforms, to develop third-party businesses with other public entities – police or firefighters, which, in fact, had been subsidised by the business of conscription.<sup>192</sup>

By 2016, the agreements that had come from the period of Transformation were ended and all activities reinstated. This was not a return to an old state but something new.

This is the Bundeswehr incorporated!<sup>193</sup>

The returned services have remained governed by private law but with an exclusive ownership of the defence ministry. This is new also because shares in defence companies had been held with the finance ministry from 1945 – at a point when there was no German defence. And while the new meaning of peace may have been important in that development, threat to life, antitrust laws and the counter effects of subsidies are limits that orientated European defence administration in a direction other than that which was originally intended.

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<sup>189</sup> Ibid.

<sup>190</sup> German defence ministry; equipment, infrastructure & application division; subdivision II; personal interview 54

<sup>191</sup> Ibid.

<sup>192</sup> Ibid.

<sup>193</sup> Ibid.

## 6. Support & logistics transformation (from 2006) in France

Since the nineties, there has been a somewhat less systematic recourse to outsourcing for defence support in France than in Germany partly because 'it has been unclear how to carry out its evaluation'.<sup>194</sup> §6.6 continues the theme that defence administration is recent and related to a new understanding of peace in the context of French defence support.

While modern German defence administration has seemingly appeared abruptly, with the 1956 constitution or its 2010 rereading, the picture of France seems more gradual. It certainly began with the 1961 creation of a unitary defence ministry entailing a general division for administration. This was followed by the successive concentration of various defence support services such as military healthcare in 1968, fuel in 1991, information technology in 2003, infrastructure in 2005 and army commissary in 2010. Despite the continuity there was a break in 1991. That is when the distinction between 'operational' and 'organic' command came out (HCECM, 2014: 127). It seems to have formalised the distinction between combat and troop support. In France, it became possible for support to stop being exclusively military. It also meant that new relations had to be developed between supporting and supported entities. The following discusses how these have come with new arguments and loyalties.

After the 1991 ramification of command and the 1996 suspension of conscription came the financial crisis of 2007. The understanding of defence in France appears to have been more influenced by the crisis than in Germany. Two defence white books were written, one in 2008 and another in 2013 (following the preceding, 1994 edition). They were also attempts to accommodate the 2007 revision and 2012 modernisation. They came with a layoff plan of 84,000 jobs, which was accommodated for by structural and procedural innovations.

Although privatisation was an objective [or perhaps because of that] it was at an all-time low. [Evaluations of its opportunity were contested].<sup>195</sup>

The main response was internal instead:

The innovation was to develop client-supplier relations within the ministry around notions of 'satisfaction' and 'quality'.<sup>196</sup>

This was made to fit pre-existing metaphors of core-and-noncore activities and front-and-backlines, the primary images providing the description of defence-administration relations. What distinguishes the ends of these spectrums is an appreciation of risks. The core is deemed to deal with 'violent', 'instable' or 'hot' situations. On the quiet side of things, two noticeable moments are the concentration of commissaries for central (2010) and territorial (2011) support. Food, clothing and lodging were among the first services to be grouped and treated apart from the forces. Then, in each military zone that the French territory is made of, defence base structures were created and endowed with the responsibility to support every military unit based around it. The commissary is a supplier of the client armed forces and a contractor relatively to subcontracting defence companies. The network holds via internal and external cooperation contracts. During peacetime and relative stability, clients and suppliers work in parallel towards specific objectives and, during wartime, they are merged again into one force that responds to an evolving environment. Peacetime supply relies on just-in-time inventories; wartime supply is duplicated across formations.

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<sup>194</sup> French armed forces; commissary service; personal interview 26

<sup>195</sup> French defence ministry; general secretary for administration division; personal interview 16

<sup>196</sup> French defence ministry; general secretary for administration division; personal interview 21

If the development of a new reasoning can be explained by exogenous factors as much as by conceptual shifts there is also certainly the emulation of others.

If the service level is unsatisfactory people will leave the defence ministry. People compare the work conditions with their private lives. The standard which exercises great fascination with defence support services at this point is Amazon.<sup>197</sup>

The immediate motivation for transformation is given by internal – the voluntary personnel – and external references – a commendable business. That may not illustrate the pressures to copy a fashion (Deephouse, 1996). Importantly, ‘the standard is Amazon’ does not mean: ‘it is like Amazon’. The former statement stresses that defence ministries work in specific ways, for unique purposes and that they would be inadequately substituted by business firms. But Amazon is an example that could be effective with someone who shares an early twenty-first century sensibility. This argument by example (see Hacking, 2016) may be effective to suggest a radical change. It is called for in this situation specifically because there seems to be no rule:

It is hard to tell what defence is a case of when nothing compares with the management of nuclear deterrence.<sup>198</sup>

That is where the distinction between the emergence and persistence of a kind of reasoning tends to blur: a particular conception can be radically changed by arguments – in which case that is possibly the beginning of a new reasoning. But what if the arguments in question just supported seeds that were already in germination.

Support services have been [merged-and-shared] among the services progressively, pilot projects after pilot projects, prototypes after prototypes.<sup>199</sup>

The first pilot projects may have been as compelling as the idea to adapt Amazon’s procedures to defence. It is hard to tell whether the idea of ‘success’ was already there or imported.

The trouble with emergence-and-persistence is reinforced when considering dispersion. Troop support responsibilities have been put in the hands of a civilian-military administration to support the armed forces of every service.

One problem has been that this has brought some distance between the forces and what they saw to be “their” arms. This also looks like a challenge to command authority that relies on an intimate knowledge of each member. Now the arms are maintained by people that they do not ‘know’.<sup>200</sup>

Is the problem due to an ineffective argument – people are not convinced that the delegation of responsibility was a good idea – or does it come from incompatible kinds of reasoning – the delegation poses a fundamental problem for the conduct of military operations? It may be both for the use of contracts is an effective part of command during operations (§6.5) but there are also two actually distinct modes of reasoning called management and command (Ch.7). One issue is then to grasp how and how far the two coincide and differ.

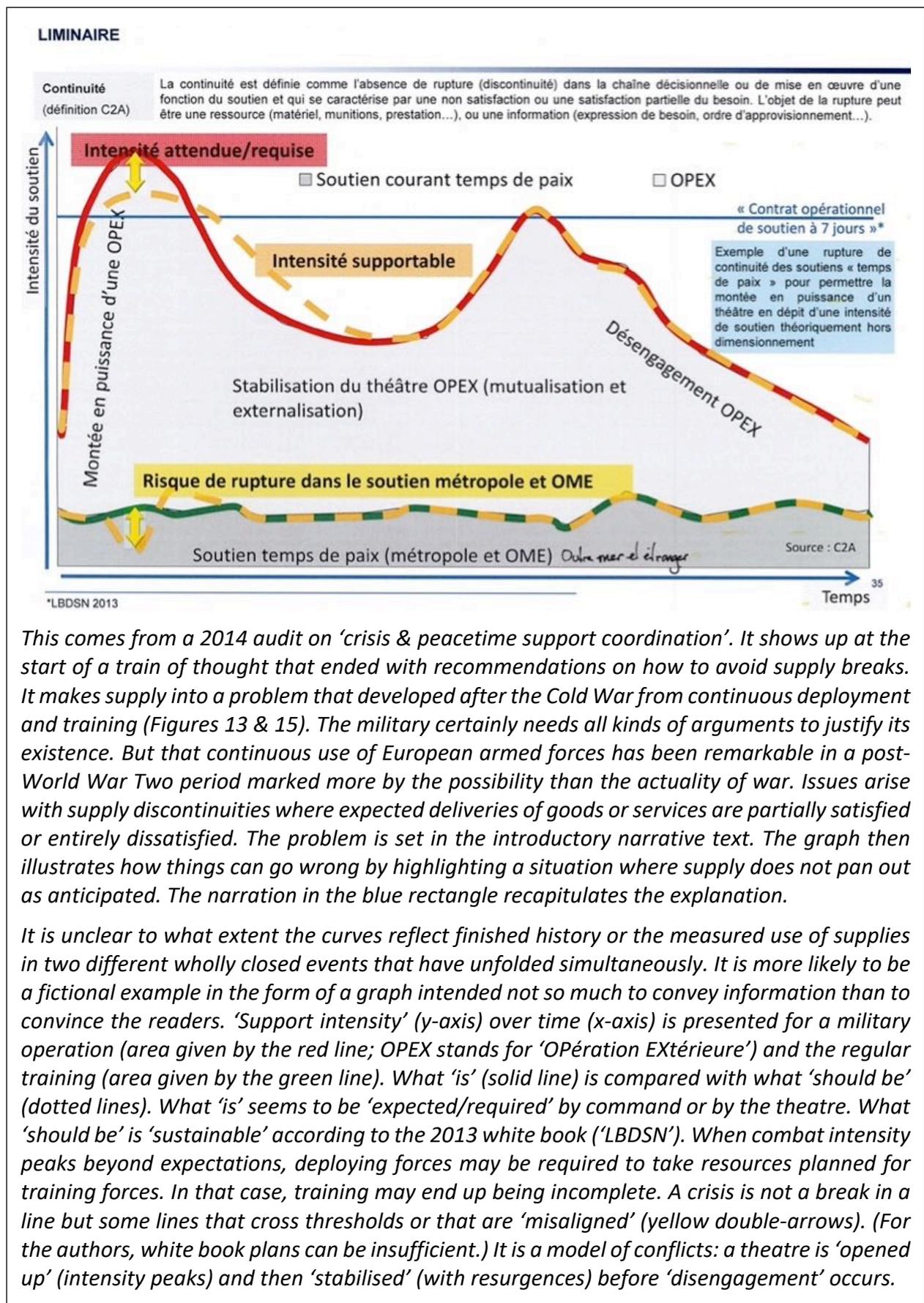
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<sup>197</sup> French defence ministry; defence staff division; personal interview 27

<sup>198</sup> Ibid.

<sup>199</sup> Ibid.

<sup>200</sup> French defence ministry; defence staff division; personal interview 30



This comes from a 2014 audit on 'crisis & peacetime support coordination'. It shows up at the start of a train of thought that ended with recommendations on how to avoid supply breaks. It makes supply into a problem that developed after the Cold War from continuous deployment and training (Figures 13 & 15). The military certainly needs all kinds of arguments to justify its existence. But that continuous use of European armed forces has been remarkable in a post-World War Two period marked more by the possibility than the actuality of war. Issues arise with supply discontinuities where expected deliveries of goods or services are partially satisfied or entirely dissatisfied. The problem is set in the introductory narrative text. The graph then illustrates how things can go wrong by highlighting a situation where supply does not pan out as anticipated. The narration in the blue rectangle recapitulates the explanation.

It is unclear to what extent the curves reflect finished history or the measured use of supplies in two different wholly closed events that have unfolded simultaneously. It is more likely to be a fictional example in the form of a graph intended not so much to convey information than to convince the readers. 'Support intensity' (y-axis) over time (x-axis) is presented for a military operation (area given by the red line; OPEX stands for 'OPération EXTérieure') and the regular training (area given by the green line). What 'is' (solid line) is compared with what 'should be' (dotted lines). What 'is' seems to be 'expected/required' by command or by the theatre. What 'should be' is 'sustainable' according to the 2013 white book ('LBDSN'). When combat intensity peaks beyond expectations, deploying forces may be required to take resources planned for training forces. In that case, training may end up being incomplete. A crisis is not a break in a line but some lines that cross thresholds or that are 'misaligned' (yellow double-arrows). (For the authors, white book plans can be insufficient.) It is a model of conflicts: a theatre is 'opened up' (intensity peaks) and then 'stabilised' (with resurgences) before 'disengagement' occurs.

### Exhibit 5: the old refrain that mirrors recent history

Army audit centre, 2014, a graph (mixed written statement)

To summarise what will be addressed in Chapter 7: although one should strive to keep from single visions, the two modes can be accommodated. They are analogous kinds of reasoning and ways of making things happen. For management, armed forces and supports are related by client-supplier service contracts. For command, armed and support forces are related by operational contracts in the way of a parent-subsidiary connection. The two situations are not identical but they can be treated together:

Current support can certainly be delegated, negotiated and streamlined. But for combat, support returns to being specific to each military service with necessary duplications. In those situations, there are only armed forces led by command staffs that are accountable to political authorities.<sup>201</sup>

The same entities are tied in different ways depending on the situation. Since the generation and deployment of armed forces occur almost in parallel, both management and command are important. And if supply is disrupted in one situation this has an influence on the other: operational requirements may crowd out resources and undermine training just as breaks in regular just-in-time arrangements can damage an operation.<sup>202</sup> that would not be an evidence of 'management's perversion of command'. Coordination issues are integral to defence and administration and there is probably no immediate remedy.

The constant use of force and the appearance of a distinction between current and specific support came with new coordination requirements. This use of force is either visible, abroad, 'for stability' or less so, at home and 'against terror'. It makes traditional distinctions rather artificial:

It has been uneasy to define frontlines that clearly delineate insecurity areas.<sup>203</sup>

It has come with a possibility for the delivery of current support to be extended to theatres for the operation of forward operating bases.

Some deployments are chiefly about logistics – in such cases support must be performed by soldiers; but the operation of forward operating bases may be subcontracted to local business enterprises – and therefore civilians.<sup>204</sup>

The contracts are subjected to cost-benefit and risk analyses.

It is key to keep strictly military support capabilities with each service. Soldiers have the right to use violence which correlates to the absence of another right, that of withdrawing from dangerous situations. Only soldiers can provide support to other soldiers in life-threatening situations.<sup>205</sup>

Conversely, civilians cannot use violence but have the right to opt out. They cannot be made to support soldiers during combat.

The involvement of civilians in operations depends on risk, but the civilians on foreign and home theatres are not the same – the former are working with business contractors and the latter civil servants of the ministries.<sup>206</sup>

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<sup>201</sup> French defence ministry; defence staff division; personal interview 39

<sup>202</sup> See Exhibit 5.

<sup>203</sup> French defence ministry; defence staff division; personal interview 30

<sup>204</sup> Ibid.

<sup>205</sup> Ibid.

<sup>206</sup> French defence ministry; defence staff division; personal interview 39

What matters in this European 'peace' are not core and noncore activities, areas of war and home bases or military and civilian statuses but how different people with their backgrounds can be made to respond to command or management.

The 'new' reasoning has come with a new strategic context, technological innovations and state reforms. It is not specific to defence but to the present historical era. How the reasoning manifest for defence is also a matter of mimicking and adapting what is happening elsewhere. As the distinction between current and specific support implies, some traditional distinctions have been displaced in the process. What matters is how the multiplicity of kinds of reasoning is accommodated. That is examined in more details in Chapter 7.

\* \* \*

### **A reversal in conception about peace**

Defence supplying has been a critical function of defence administration ever since it became integral to military strategy. Its analysis suggests another form of coordination beyond nation-states: it is not merely a coordination within the state or across various nation-states, such as discussed for planning in Chapter 5, but it is also coordination with business firms, defence or procurement companies. For logistics, the recent defence-administration separation has been closely related to privatisation. The ties forged between ministries and enterprises are diverse modes of vassalage that highlight concerns for just-in-time delivery or inventory duplications and depend on the risk assessment of the situation. Defence companies assume government business subjected to constant evaluation. The traditional bureaucratic regulation of defence markets has been complemented by client-supplier and parent-subsidiary relations involving objectives, evaluations and joint liabilities. This has developed to achieve technological and economic progress.

Allegiances have come with new issues and potentials for networks to stall. Subcontracting in cascade comes with the possibility to ignore technologies or suppliers that are critical for the procurement of sensitive systems. It also comes with the possibility for armed forces to be exposed to scandal as with the Louvois and EuroHawk projects. Another novelty is that ministries and enterprises are places of employment that are in competition for qualified workforces. All of this is relative to the difficulty of defining cost-effectiveness, by market or moral references, and of applying it, by contracts and audits. Yet, difficulties have been used to support the calls for more of the same coordination. One response was to unify and expand the use of non-glottographic statements. It meant more and not less risk reports in Germany after EuroHawk and the classification of procurement project risks by alphabetic codes (or in circles in France).

This sense of autonomous defence administration has been maintained, it is argued, by a reversed conception of peace. Peace has come to entail the constant use of force to maintain peace or to prevent the escalation of violence, at home and abroad, and endow defence administration with purposes: sustaining military deployment. It is particularly manifest with the distinction of combat, operational or specific support, on one hand, and troop, organic, territorial or current support, on the other, that established by 2002 in Germany and between 1991 and 2011 in France. These are distinctions along which support responsibilities have been shared with allied forces and business enterprises within and outside combat zones. To insist, operational theatres are not the limit of the new reasoning (in part because it is difficult to establish where the theatres stop). Defence missions and risks are contingent which may explain why mission-oriented contracts became the norm. These develop mission by mission and address every deployment bit by bit. The different ways to argue on the basis of these

contracts (grasping missions in their entirety or step by step – to facilitate their execution or to make them less predictable for others) or to use them (to serve parent-subsidary or client-supplier purposes) evinces two similar kinds of reasoning, management and command, which are examined in Chapter 7. They invite distinct but complementary cost-benefit analyses and signal further limits to European defence administration.

## Chapter 7. Controlling & shattering

While Chapter 5 focuses on the recent rise of European defence administration, Chapter 6 examines the reversal in conception about peace, the almost ubiquitous sense of deployment and the persistence of this administration, for which internal coherence appeared central. European defence coordination is coordination by laws and objectives. It is preserved by cost-benefit analyses and accounting statements. In many cases, it has become clearly undesirable to deploy and equip the national forces of Europe separately. It involves that (i) one kind of reasoning is possessed by many and that (ii) shares in administrative responsibilities are given across defence collectives. Chapter 7 examines external coherence and the use of accounting statements specifically. Attention is on centripetal and centrifugal forces of coordination, the regulatory and indeed *laissez-faire* dimensions of writing systems. Attention is particularly on the writing systems linked to management and command. What makes coordination specific, it is argued, is the combination of both. The new coordination appeared in the 1990s partly due to cultural reasons. It is based on a modern conception of learning how to learn (Hoskin, 1992: 429) studied hereafter through scorecards and briefs. Of interest is where accounting surfaces, how it is conceived and then used (Hoskin, 2017). By tracing how management and command are articulated one may then grasp the fortunes of the administration and defence of Europe.

Modern management and command are distinct discoveries about administration, which arose in the same historical and geographic frame: they entered administration via writing and grading from 1817 and the US Military Academy at West Point (Hoskin & Macve, 1988) before to extend business and military strategies through time and space (Hoskin et al., 2007). One related and remarkable phenomena is how it made people conceive of themselves in accounting terms (Hoskin, 1996). This nonfinancial accounting for people appeared 50 years before Taylor's 'scientific management', which seemed to call into question the *choosing self* (others are paid to choose, Taylor seemed to imply). It predates Drucker's 'management by objectives' (Supiot, 2017: 146), which, in turn, seemed to challenge the *feeling self*. Mission-oriented administration is another scheme of self-improvement and pitiless competition with oneself. That may be less alien than 'blind' rule-following but tends to make the 'soul' more distraught (Roberts, 2009). Accountability also anticipated von Schlichting's 1879 inauguration of *Auftragstaktik* (Delion, 2014: 68). Mission command's notions of 'commanders intents' and 'enemy forces' (King, 2019: 368) maintain a judging and competing Other. However, it engages the self with *initiative*, another notion popularised by von Schlichting that has become the hallmark of soldier's autonomy (Hughes, 1995: 261), or, for instance, *Innere Führung* ('inner direction' or 'leadership and civic education') that arose in 1950 with German remilitarisation and commands that illegal orders must be disobeyed (Schubert, 1995: 300). Management and command, it would seem, are complementary paths for the running sense that the highest aspiration is to take responsibility for what one makes of oneself.

Modern administration works through self-examining selves (Hoskin, 1996: 271). It evolved through line-and-staff allegiance networks that have become pervasive the early twenty-first century (Supiot, 2017; King, 2019). A point I shall emphasise is that until recently, apart from their origin, mission command and management by objectives were disjoint. This chapter discusses how they have been articulated both through statements and together to support the cohesion of the people who participate in the defence of Europe.

## A. Control

In military doctrine 'command and control' refers to orders and their application. The notion is used here to distinguish the two parts of this chapter about two genres of administration, management and command, standing for two ideals of control. Part A is about management's 'control' and Part B discusses command's 'inspection'. The terms are French-English-German cognates used with nuances in France and Germany (in Germany the Chiefs of Defence Staff are '*Generalinspektoren*'). The more distinctive aspect is a matter of evaluation: inspection is an authentication of regularity and control an argumentation about achievements. Both are in fact integral to management and command.

The more general notion of 'control' is also usually connected with 'organisation'. These were created in the twelfth century and became systematically linked in the late eighteenth century (Hoskin, 1992). As Hoskin explains, the creation was a linguistic event with Greco-Roman roots. Control derives from the 'counter-roll', a roll of paper used for corroboration. Organisation comes from *organon* which brought the metaphors of organism and orchestra. Both have a long pedigree for French defence (§5.1). Their conception evolved in 1991 with the development of 'organic command' and management training in the defence ministry. Internal control and audit developed for state administration in 2011 and through an 'audit centre for the armies'. The audit centre is dedicated to controlling occupational, financial and operational risks. Defence was at the fore of the evolution with the centre having been the first in French state administration to receive a professional certification (IFACI, 2012: 3). In Germany, there is a family of notion that are called 'Revision', 'Kontrolle' and 'Controlling'. Controlling was introduced last and for almost every function of the defence ministry in 1998. That was until the debate arose to know whether controlling is adapted for military formations that do not have investment responsibilities.

These changes are closely related in France and Germany to balanced scorecards, a system of writing also connected with Norton, Kaplan and the Harvard Business School (Cooper et al., 2017). How the system was picked up, transformed and how it interplays with European defence is the topic of the following sections.

### 1. French state modernisation, (balanced) scorecards & strategic maps

The administrative coordination examined in §5.1 can be further explored through writing and how people are made to learn from it. There are two sides to that: innate abilities, which may be universal but whose exercise does not come naturally, had to be discovered and societies developed within which the abilities could be fostered. On one hand, there are ways to learn and reason with statements. On the other, there are ways to evaluate statements. That is the space where European defence administration develops.

Constitutional bylaws on budget acts were introduced both in 1959 and 2001.

The 1959 legislation came with new classifications for investment programmes and costs. The 2001 classification addressed budget programmes and focused on missions.<sup>207</sup>

The former has expressed public service costs by titles and the latter arranged those services into 'missions', 'programmes' and 'activities' (§5.2). The notion of 'programmes' may usefully illustrate a shift: 'investment programmes' are the defence systems. 'Budget programmes' are appropriations for the mission of defence. Cost-effectiveness has mattered from 1959 but

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<sup>207</sup> French defence ministry; general secretary for administration division; personal interview 35

focus shifted from costs to benefits. The 1968 French 'rationalisation of budgetary choices' was partly modelled after the 1961 US 'planning, programming and budgeting system' while the 2001 'organic law on budget acts' adapted the 1993 US 'government performance review act' (Benzerafa-Alilat & Gibert, 2016). In the 1960s, the issue was public procurement and in 2001 'performance'. Another difference concerns how budgets are made and justified:

In 1959, emphasis was on providing documentary evidences for transactions and, from 2001, on justifying the opportunity of these transactions.<sup>208</sup>

To be accountable in 1959 is to be compliant. Confidence that appropriations were fully and appropriately used came from payment receipts. In 2001, being accountable also started to mean evidencing performance against objectives.

1959 and 2001 are more constitutive than circumstantial dates and bylaws not responses to particular problems but crystallisations of many influences. Noticeably, the bylaws came with new systems of writing. From 2006, each defence budget act has been preceded by an 'annual performance project' and followed by an 'annual performance report'. These brought a total accountability beyond controls of charges and discharges (Benzerafa-Alilat & Gibert, 2016). Annual performance documents combine narrative and accounting statements.<sup>209</sup> Each project details budgets and activities, objectives and costs. The reports are about the past and are used to produce the performance project for the year after. Both are made of six parts: 'strategic assessment', 'objectives and performance indicators', 'credits and debits', 'first-euro justifications', 'responsibilities' and 'cost analysis'. The government accounts to the parliament. Yet, 'public performance' suggests that the state – government and parliament – is accountable. Every 'mission' is subjected to that writing system to understand its impact for citizens, quality for users and cost-efficiency for taxpayers. Annual objectives are considered imperative and pluriannual ones indicative. 'Indicators' are heterogamous, indicating absolute and relative values in very different units. It is one way to evaluate accountability that was in the making. The texts are 'organised' in a particular way and used for 'control'.

Accountability has not been restricted to financial matters and may be further examined through more ordinary writing systems. One system that is used daily and became popular for French defence with professionalisation is 'balanced scorecard' (Cooper et al., 2017). It arose for US business administration initially (Kaplan & Norton, 1992, 1996). Despite claims about the existence of competing national systems with 'tableau de bord' being a French tradition (Bourguignon et al., 2004) it is 'balanced scorecard' that flourished for French defence. Both phrases were in used to denote one and the same thing: in 2008, the defence ministry entered the balanced scorecard's 'Hall of Fame'.<sup>210</sup> That does not make all scorecards identical but cautions against nationalising culture. Perhaps it is more helpful to discuss 'scorecards' rather than the branded 'balanced scorecard' or the popular automotive metaphor of 'dashboard'. Scorecards, that is, tables of scores are more descriptive. They allow for an original model with successive-or-parallel variants. They exclude the 'national' writing systems, which is not what is experienced.

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<sup>208</sup> Ibid.

<sup>209</sup> For examples see the 'performance forum' (accessed 09.2020): <https://www.performance-publique.budget.gouv.fr/documents-budgetaires/lois-projets-lois-documents-annexes-annexes-exercice-2015/projet-loi-reglement-rap-2015>.

<sup>210</sup> 'The Ministry is the first civilian and public organisation from France to be inducted into the BSC Hall of Fame.' <https://thepalladiumgroup.com/awards-program/past-winners-hall-of-fame/Ministry-of-Defense-France> (accessed 09.2020).

Scorecards came together with the professionalisation of French defence.

The suspension of conscription largely derived from cost-benefit considerations. Military entities were deemed to be costly training centres with uncertain benefits in the face of indirect threats. Simultaneously, the concern was that a suspension of conscription would entail giving up defence capabilities and social mixing.<sup>211</sup>

Shifting to volunteer armies meant, in effect, fewer people. Losing capabilities, in this context, means that each individual is unique or that coordination may not help ensuring a satisfactory defence. Conscription was suspended and with it came a series of regimental transformations. The novelties suggest that both coordination and individual recruitment have been issues. Management committees and writing systems developed.

Kaplan presented the balanced scorecard during a conference in Paris in 1991. In 1993, it was experimented for infrastructure and equipment. There was political change before the BSC was adopted in 1999.<sup>212</sup>

Another experimentation was conducted for recruitment to facilitate the end of conscription. The new statements have appealed to different facets of how to reason: in familiar terms, one can be emotional and moved by feelings or called rationalist and moved by thoughts.

One type of difficulties relates to the absence of goals and evaluations. Another connects with the continuity of business while the statement types change. Too long that persisted for the less one knows, the less likely one is to be held responsible and blamed.<sup>213</sup>

This has been the justification for introducing the scorecards: 'Too long' administration had not been mission-oriented but that 'had to change'. The other facet is essential to public service values found underneath the ideological differences of individual civil servants. They are characteristic of pluralistic societies with a commitment to respectful communication.

Another issue is unease about objectives – on the ground that these run counter the idea of equitable treatment – and about results – since these clash with equal treatment. But public service also supports something like modest open-mindedness towards novelty.<sup>214</sup>

Both the presence-and-absence of objectives can be explained by public service values. The absence relates to concerns for equity/equality and the presence to neutrality/responsibility. The result was: scorecard have developed for the defence ministry from 1999. It was also that system because it was trendy and served British and German defences (Benzerafa-Alilat, 2007: 180).

Further justifications for how statement types evolve are given by statements themselves. Scorecards for the whole defence ministry started to be developed in 2003. The ministry scorecards have been ministers' scorecards intended for the personal use of one individual. These resemble early, function specific scorecards and partly resulted from their aggregation or abstraction (Ibid.). Scorecards build upon maps with 'results', 'financial', 'procedural' and 'learning' axes addressing objectives, costs, risks and quality concerns. The axes are connected by directed lines meant to highlight causal relations. Causation may come from the narratively written white books: there are page references to the books under the boxes of verbal phrases that make up the axes. The axes are adapted from Kaplan's and Norton's publications, which

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<sup>211</sup> French defence ministry; general control of the armed forces; personal interview 19

<sup>212</sup> Ibid.

<sup>213</sup> Ibid.

<sup>214</sup> Ibid.

insisted on 'results', 'levers of action' and 'competences'. I suggest the narrative sentences that make up the maps denote the strategy and the nonverbal score statements make that explicit. The combination is a 'carte stratégique du tableau de bord', which gives a 'strategic map for the scorecard'. So another explanation for the emergence of the scorecards is that they make connections explicit.<sup>215</sup>

The exchange between narrative strategy and nonverbal activity appears to have driven the diffusion of a writing system. At this point one may ask: are scorecards to be explained by strategic maps or are they a commentary of maps? 'Despite all the efforts there are still no strategic maps and only scorecards.'<sup>216</sup> It does not mean that strategy is not stated but that statements are not articulated to everyone's satisfaction. What is well-known, in contrast, are score statements from annual performance documents. 'Should maps/scorecards help grasp progress or define goals?'<sup>217</sup> That reflects 'ought/is' interplays (Supiot, 2017: 6; Bassnett et al., 2018: 2096), where writing entails a specific worldview. But the quoted question asks whether everything has to be forced into the straitjacket of the stated categories. One may write in a certain way but why should it be? There appears to be a secondary usage of statements: 'deployments are decided when success seems within reach'.<sup>218</sup> Decisions are stated but statements do not indicate whether decisions are adequate. At the first level, writing is not for direction. At the second level, there may be more or less convincing statements that are relative to a previously agreed writing system. There is an agreement on writing by accounting but debates about 'how?'

With the organic law, there has been a constitutional imperative behind coordination. But performance documents and scorecards are sometimes at odds. Not everything is budget-related and scorecard specific elements may be ineffective.<sup>219</sup>

'Not everything is budget-related' so that keeping writing systems distinct is useful – perhaps for keeping an open mind. 'Ineffective' parts also suggest that it is unlikely that there will ever be a 'uniquely best' writing system. Some degree of equivocation seems useful. But it does not only come with different statement types or understandings. There are also differences in uses. On one side, scorecards were used to examine the transformation of recruitment:

Professionalisation meant learning how to recruit. Scorecards drew attention to the links between communication costs and recruitment benefits, to the relative significance of interviews, admissions and promotions. They also enabled to outsource fitness evaluation and make interviews conditional to prior health assessments.<sup>220</sup>

The statement was enlightening in showing possibilities of improvement along desired routes. On the other side, scorecards served to identify new problems and solutions.

Scorecards enabled a reading whose conclusion was the interrogation: why do volunteer cohorts decline and why are first contract renewals unsatisfactory? The question triggered

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<sup>215</sup> Appendix G shows maps/scorecards from 2008 and 2012. I say connections are made explicit. It revives the 'invisible becoming visible' (Hoskin, 1992: 426) or 'rendered visible' (Miller, 1992: 76). I mention these not because I agree (or not) with the governmentality wisdom, but to stress how close to the shoals one is by discussing the scorecards.

<sup>216</sup> French defence ministry; general secretary for administration division; personal interview 22

<sup>217</sup> Ibid.

<sup>218</sup> Ibid.

<sup>219</sup> Ibid.

<sup>220</sup> French defence ministry; general control of the armed forces; personal interview 19

a general control inquiry which led to the recommendation and later adoption of variable payment schemes.<sup>221</sup>

The distinction between enhancement and therapy may apply here. At any rate, audiences were moved. They saw what they saw and what they did not see before: medical tests *can* be outsourced; salary *can* be merit-based. This is not seen 'as' possibility or remedy but for itself and stuck with audiences.

There is another aspect to consider. Maps/scorecards for Defence Ministers and for Chiefs of Armies Staff differ greatly. That raises questions about the sheer *thereness* of what is thus stated. Caution about it may be summarised in two ways: statements may be *as* reality and *simulacra* (Bassnett et al., 2018: 2099). 'Seeing as' is offered partly because what is needed to understand administrative coordination is chiefly a different way of seeing it. 'Simulacrum' suggests that one does not need to share the understanding given by a particular statement but should care for what is held to be the case. The last paragraph ended by suggesting an alternative to the first caution. Now do maps/scorecards show that people inhabit different worlds depending on simulacrum? The statements for the ministers and chiefs of staff began to be conceived in 2003 and 2005 respectively (Benzerafa-Alilat, 2007: 200-203). One is private the other public. From 2010 to 2012 the ministers' strategic objectives were: (i) 'ensuring the French population's security in a European and international framework'; (ii) 'contributing to the modernisation of the French state'. In 2015, the chief of staff's strategic objectives were: (i) 'ensuring deployment performance', (ii) 'transforming the forces' and (iii) 'making deployment needs central to defence'.<sup>222</sup> The ministers' simulacra would certainly move any servant had it been disclosed. A defence minister does not support coordination by dissimulation; instead the statements made for this position evidence coordination. At the same time, the defence staff division's coordination is supported by its chiefs' simulacra. For that to be it must be reasonable to suppose that the simulacrum is what is the case. Perhaps talks should be of the coordination of *experience*. That is perhaps more faithful to Bassnett's et al.'s intention than 'simulacrum' and 'seeing as': it allows ministers their private scorecards; what anyone in that position experiences. It also allows premises that are agreed and do not need stating – they are not concealed but well camouflaged for those lacking the experience.

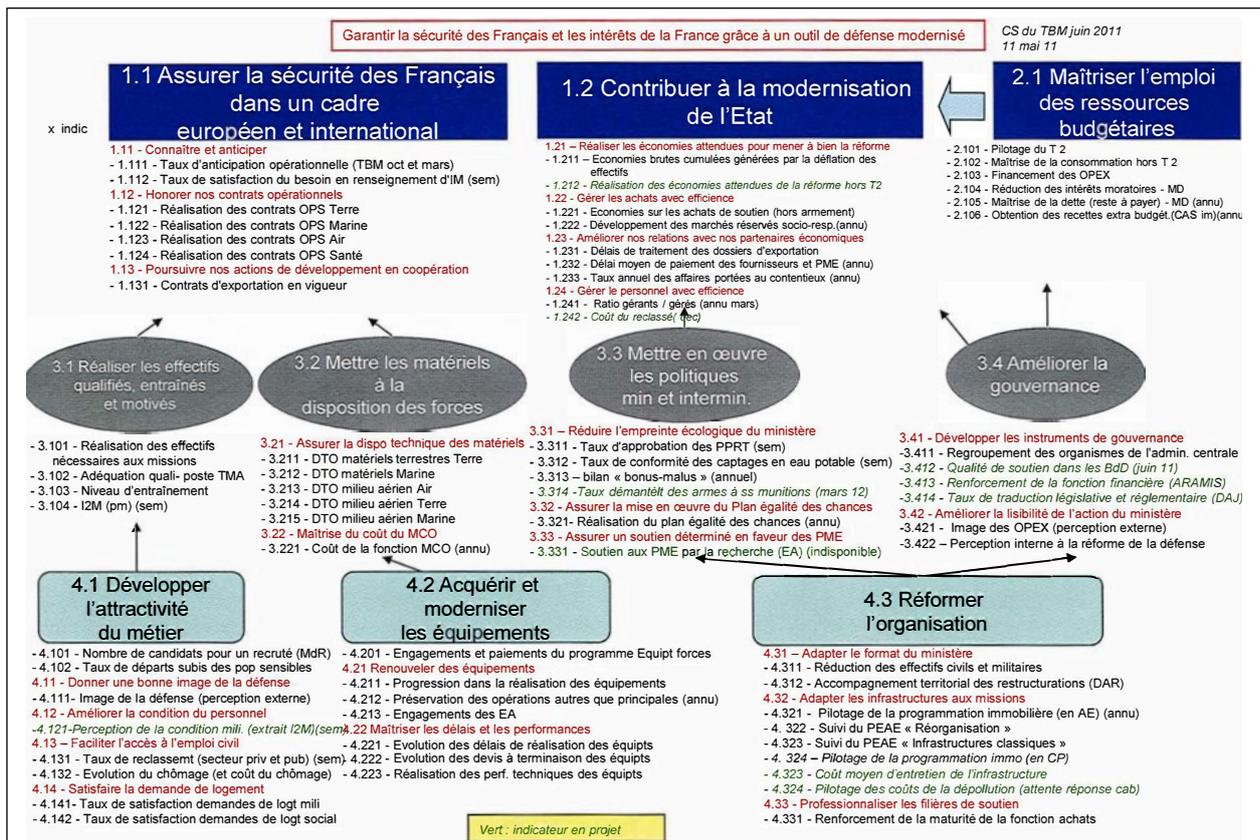
## 2. Management training in France

Modern command and management share a common ancestry (Hoskin et al., 2007) but they evolved separately until the early twenty-first century: command scholars seldom attended to management and management has been widely accessible quite unlike command, which is uncommon. Things are evolving (King, 2019: 69). A recent management-command connection appeared from accidents of pedagogy and was fertile for defence administration. The focus now turns to management training in the French defence ministry.

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<sup>221</sup> French defence ministry; general secretary for administration division; personal interview 9

<sup>222</sup> Appendices C & G.



This is a copy of the 'strategic map' ('Carte Stratégique' or 'CS' in French) for the 'scorecard' of the French defence minister ('TBM' is short for 'Tableau de Bord du Ministre') dated 2011. This is the apogee for a particular statement subtype that fell on hard times and stopped to be made shortly after. Although the variant fell into desuetude, balanced scorecards have become a widely accepted mode of accounting and a deep-seated component of 'good management' since the 1990s (Cooper et al., 2017). This statement was produced and updated on a regular basis from 2008 to 2012 within the same general outline that had been in the making since 2003. Variations across issues and aspects under revisions are signalled by green fonts. This is when the programme reached its administrative peak since, of all the versions in the series, it is the one with most 'scores' (in black font).

It can be said to consist of two elements that are represented in one way or the other in most of the instances that form the general family of statements: a map (the coloured geometrical figures extending to the sentences in red) and a scorecard (the lists placed below each figure). One distinctive feature between them is the presence and absence of verbs in the individual written statements filling each of them. The lists refer to names and their counts (numbers appeared in appendices). The lists illustrate how far one is from attaining some objectives and serve to sustain discussions about that. At the top are the most strategic objectives; at the lowest but perhaps also deepest level are the more concrete ones. Another distinction is between 'transnational security' and 'administrative modernisation', which is combined in the title: 'ensuring the security of the French population and France's interests with a modernised defence tool'. The 'tool' is used to refer to defence itself (and replaces earlier, not democratic-sounding comparisons with the sword). Just like with the 'instrument' the metaphor is debated. For some it makes the point that there is no one unified object for all aspects of statecraft. For others it does not fully signal how close politico-military relations are.

### Exhibit 6: a quite extraordinary success

General administration division, 2011, a scorecard (mixed written statement)

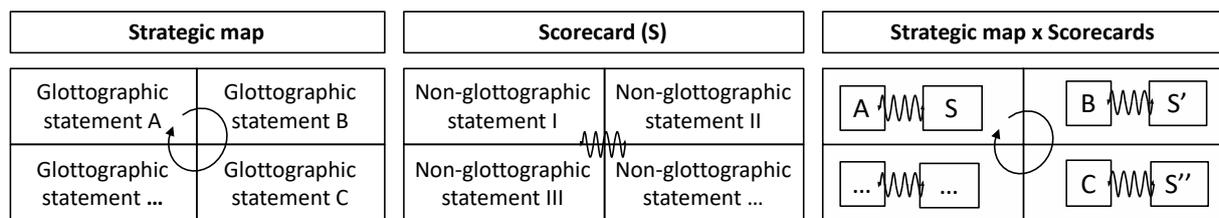
The decisive point was when management started to be used for what had been a preserve of command. Strategic maps were first experimented for a few functions before they began to be applied to other functions, positions or formations. Their evolution from 1991 parallels that of management training. Indeed, 1991, is also the point where a management training centre was created in the defence ministry.<sup>223</sup> Two aspects may be noted here. One is that the 1990s were marked by economic downturn and a new strategic context. As a corollary:

military administration, which had been characterized by military personnel, started to be subjected to ordinary laws.<sup>224</sup>

Civil-military mixing was brought into defence neither just by revolution or evolution but by emergence. The case considered here is contemporary but the general matter is perennial. It also suggests that strategic maps served to coordinate this destabilising experience. The other aspect concerns ‘languaging in general’ (Bassnett et al., 2018: 2087). The bloom of written reasoning came with great diversity.

Since the 1990s, many different writing systems have been developed, in parallel or in competition to the other. Older and newer versions have also been overlapping.<sup>225</sup>

Training served to ensure some unity behind this diversity. This is another complement to the focus on *trained cohesion* (King, 2015a): not only can accounting enable learning but what has mattered is also learning about this type of statements. Maps/scorecards have been on course syllabi since around 2000. The writing developed, assuming that innovations sharpen what had always been done. The key for the diffusion of this modern discipline was the general staff (Hoskin et al., 2007: 171). ‘Management committee’ is a name for a recent and more popular instantiation. Not only does strategy ‘begin from logistics’ (Ibid.: 180) but also from the wider administration – wherever a map/scorecard is in use. Morillon identified eight different types of these in French defence (2012: 9). Each type is special but some (brash) generalisations can also be made. Each map/scorecard relates to one strategic function and logically combines glottographic statements. The statements are then non-demonstratively linked to a set of non-glottographic statements.



**Figure 18: management-via-accounting in the context of balanced scorecards**

Reforms are costly. ‘There are the costs that are meant to be saved and those that come with coordination needs from these savings.’<sup>226</sup> A new organisation of defence administration came hand-in-hand with new ways of writing about it. What is remembered is the separation of specific, current and territorial support. For those involved it meant breaking old relations (because of organisational discontinuities) and forging new ones (by linking the different or new functions together). Management writing and training became central to these relations.

<sup>223</sup> Arrêté du 2 mai 1991 portant création du centre de formation à la gestion des ressources humaines et de son conseil d'orientation 1991 (France)

<sup>224</sup> French defence ministry; general secretary for administration division; personal interview 22

<sup>225</sup> Ibid.

<sup>226</sup> Ibid.

That is one way to trace the evolution of modern defence management: from a particular training centre for 'staff management' in 1991 to a general training centre for 'management' in 1999.<sup>227</sup>

The centre was created following a *renewal of public service* decided in 1989.<sup>228</sup> The reform concerned the whole state and defence was not the first ministry for which management training developed. The reform shifted the emphasis from quality to responsibility. '[It] is by developing legal and material conditions for effective responsibility (...) that public servants' aspiration and users' satisfaction will be met.'<sup>229</sup> The features of allegiance resurface here: autonomy and objectives came with evaluations of their achievement. 'There is no autonomy without responsibility, responsibility without evaluation or evaluation without implication.'<sup>230</sup> In defence, client-supplier relations are self-referential or internal rather than external in the sense that, despite all coordination beyond nation-states end-users are armed forces.

The centre is for continuing education. 'Advancement became contingent on personnel management and social dialogue training.'<sup>231</sup> On one hand, its focus on staff management has moved from workforce category/status to competence. It did not mean dropping status but finding new ways to articulate personal information with personnel requirement planning. To address needs then current, severance payments and conversion support were offered. The training served to learn to do the articulation and handle conflicts. On the other hand, the centre has been diffusing general information about defence and administration via modules and an internal magazine. The purpose was to show the common problems and solutions by coordination.

All students have been required to wear civilian attire to promote the cohesion of all public servants – civil-military and military-military.<sup>232</sup>

It was a decision obviously laden with value to allocate training responsibilities to the general secretary for administration. 'Another consideration has been to promote exchanges between the defence staff and the general administration divisions and to anticipate the development of a mixed defence administration.'<sup>233</sup>

The issues faced with the transfer of support into joint military and civil-military hands and with the end of conscription may provide further indications about command-management differences. Relative to combat, performance concerns for the administration of defence are recent. The contrast extends to cost-benefit perceptions. On the cost side, 'reserves' is the preferred term of command to support autonomous deployments. Management 'resources' point at just-in-time deliveries. When considering benefits, expeditionary deployments are about staying alive or, cheerfully, achieving 'major effects' – perhaps with minor changes. In the frame of management, benefits are continuously adapted. Now consider how defence coordination could have developed historically with many exceptions.

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<sup>227</sup> Arrêté du 15 novembre 1999 portant attributions et organisation du centre de formation au management du ministère de la défense 1999 (France)

<sup>228</sup> Circulaire du 23 février 1989 relative au renouveau du service public 1989 (France)

<sup>229</sup> Ibid. p.2526

<sup>230</sup> Ibid. p.2528

<sup>231</sup> French defence ministry, general secretary for administration division, subdivision personnel management; management training centre; personnel interview 15

<sup>232</sup> Ibid.

<sup>233</sup> Ibid.

It began with commanding officers being responsible for logistics and great leadership. Operational and organic command were then separated, which, in effect, has created two distinct positions. And last, management boards have complemented the existing general staffs.<sup>234</sup>

Two concerns have been expressed here: one is loss of trust in subordinate-superior relations due to an absence of mutual knowledge and the other dilution of responsibility. Responsibility is diluted when it is deferred to others among competing parties. Management also came with its own kind of problems. 'Job descriptions have been difficult to define in part because all civil servants ought to have multifaceted positions. The trouble with objectives or incentive pay is that there should be equal treatment within a workforce.'<sup>235</sup> Difficulties have a tendency to accumulate: without objectives there is no evaluation – and again, possibilities for evading responsibilities – and no result – no frame for dismissal or layoff. Leave aside that adaptable norms devised for one purpose were adapted for quite another in an inflexible way (yes, there are chances that this is in the nature of learning). The picture may then start to be less implicit: the contrast between command and management may concern different fields of experience, degrees about *dialogue* or *anticipation* or none of this.

With command, orders cannot be discussed. Most often they cannot be explained but must be executed in the blink of an eye.<sup>236</sup>

That contrasts with maps and scorecards used 'as a basis for discussion'. Hence, the suggestion that command's expression is more *denotational* – entailing a presumption about statements' meanings – while management's is more *referential* – used to refer (§2.7).

Returning back to learning very briefly: as cohorts may illustrate (from 983 students in 2005 to 1,446 in 2015) management prospered. It grew for military personnel especially. From 2005 to 2014, 66 percent of the 12,869 students were soldiers. Management also grew diverse.<sup>237</sup> The course offer has developed together with administrative innovations. In 2012, when the defence minister's map/scorecard faded, the training centre's employee magazine addressed the '*Discourses and Practices around Balanced Scorecards in the Armies, Directorates and Services*' (Balanced Scorecard is in the original). The extinction of one map has not implied the end of all. 'Strategy', first came into the centre's course catalogue in 2007 with a module on 'strategic steering' which was replaced in 2011 by one called 'strategy and organisation'. In 2009, it was complemented by another course on 'strategic foresight' renamed 'strategic foresight and innovation' in 2014. This suggests intense activities to develop a common civil-military understanding of strategy. 'Steering' and 'foresight' have connotations of dialogue and anticipation. They are so well in accord with the military spirit that for students command and management might have seemed inseparably bound.

### 3. The reorientation & strategic controlling in Germany

§7.3 about Germany, parallels §§7.1-2 in the French context. 'Controlling', in German, is the umbrella under which balanced scorecards were introduced. There are analogies between the maps/scorecards of defence minister and chiefs of defence staff in France on one hand and

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<sup>234</sup> French defence ministry, general secretary for administration division, subdivision personnel management; management training centre; personnel interview 10. For a discussion of leadership or 'mission motivation' – one command dimension in King's taxonomy (King, 2019: 69) – and coordination see §7.5.

<sup>235</sup> Ibid.

<sup>236</sup> French defence ministry, general secretary for administration division, subdivision personnel management; management training centre; personnel interview 12

<sup>237</sup> Appendix H graphically illustrates the full bloom.

'balanced scorecards' and 'controlling reports' in Germany on the other. While there is no central training centre with the German defence ministry, learning is integral to controlling and to the 'budget and controlling' division. It ties in with the astonishment that accounting-and-administration and command-and-management are about 'the same stuff'. That means, similar fields of experience, purposes and problems. The following starts with a new system of writing used for strategy.

Controlling reports for the defence ministry are by-products of the 2010 reorientation. It was one of many novelties. Controlling has been developed with Transformation. By 2002, there were controlling staffs and balanced scorecards. §5.5 stressed the conceptual division between controlling and budgeting. In 2011, they were structurally regrouped into a 'budget and controlling division. That may indicate the significance of controlling reports relative to balanced scorecards. Reports are for defence senior management while scorecards were for ministers only. That is reminiscent of France (§7.1). In Germany, the personal identifications of balanced scorecards is said to have caused their demise.

The balanced scorecard's fate depended on personal relations between the controlling staff and the ministers and acceptance fluctuated.<sup>238</sup>

Approval from one person, however prominent the position, did not seem sufficient for the writing system to endure. That is illustrative of a contested authority or progress. If it was progress, benefits could not be understood. That is what evidence below suggests. In any case, balanced scorecards petered out with reforms.

The transition of balanced scorecards into controlling reports was far from direct. On one side, the reports hang upon seven issues: 'armies and society', 'capabilities and deployments', 'finance', 'staff', 'equipment', 'infrastructure' and 'structure'.

Controlling reports are not called balanced scorecards but they are the same. The reports cover all the aspects of the scorecards. The ones have seven elements; the others have four. There are even four main goals about society, policy, budget and attractiveness or perhaps exactly the axes of balanced scorecards?<sup>239</sup>

Controlling developed with a system of objectives, whose achievement has been fostered by evaluations of regularities and recommended courses of conduct. It has characterised a form of administration by accounting. 'The strategy maps were seldom used for orientation.'<sup>240</sup> The new approach is similar except perhaps 'better' than the old one. Or perhaps – this is the other side – the present resulted from learning from the past. Reasoning with balanced scorecards came with (neglected) evaluation issues. Much is dependent on who evaluates. Ways of communication were modified and some details kept from larger publics. At the same time, the balanced scorecard projects seemed to have degenerated.

The sets of objectives and ancillary objectives were very comprehensive and at places there were around 500 indicators to explain them. It had become too much.<sup>241</sup>

Attempts to achieve transparency seem to have obscured vision. It was also a familiarity issue.

The 2011 methodology came from academic sources in German. SUCCESS had been the guiding acronym for expressing objectives. It was eventually dropped for BASIS. Similarly,

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<sup>238</sup> German defence ministry; budget & controlling division; subdivision II; personal interview 61

<sup>239</sup> Ibid.

<sup>240</sup> Ibid.

<sup>241</sup> Ibid.

balanced scorecards came with evidence from business enterprises: these were replaced with examples from the military.<sup>242</sup>

Concepts and examples were fitted to make the framework understandable in a community's system of beliefs and desires. The assumption was that agreed common knowledge is a good starting point and shared examples were preferred to ones associated with English-speaking, business worlds ('Basis' entered both German and English but 'success' has no line of filiation in German). Controlling reports were therefore recognised to be fundamentally different from balanced scorecard.

How may 'controlling report' statements be connected to strategy? The short answer is that it depends on writing and its uses. Reports are addressed to senior management: defence ministers, state secretaries, chiefs of defence staff and heads of divisions. They are audiences of what is called central controlling. Controlling is parasitic upon a strategic course of affairs. It is also deemed secondary to an agreed system of strategic objectives. That is why it is also called 'strategic controlling'. Controlling connects with administration in ways that accounting links with objectives' assessment. There are some criteria to satisfy for objective to be called strategic. Likewise, there are guidelines to observe when expressing evaluation. It was decided not to continue to be obsessed with 'SUCCESS' (Say. Unify. Condense. Check. Express. Simplify. Structure.) Now objectives should be supported by a firm 'BASIS', guaranteeing that messages are conveyed ('Botschaft vermitteln') in normalised format ('Aussagen vereinheitlichen') with explicit structures ('Strukturen verdeutlichen'), synthetically ('Information verdichten') and straightforwardly ('Schnickschnack vermeiden').

The relations among writing and its uses are subtle. Patterns illustrate how interrelated phenomena and concepts played out. First, reports persisted. 'Since the start six controlling reports were written and the system of strategic objectives was revised twice.'<sup>243</sup> Second, and relatedly, reports were adapted. 'Descriptions were on the left page and evaluations on the right page, examining objectives successively. It was before evaluations were concentrated in the frontend. Descriptions were put in the back, which effectively created two parts or two reports.'<sup>244</sup> Part one now integrates a strategic map and hence, if the first editions unfolded linearly, writing became unspeakable. But it is not that simple.

A diagram without a message: it doesn't work. Nor do nonverbal or nonevaluative titles.<sup>245</sup>

There is a hierarchy of objectives and a selection of evaluative statements. Third, the writing of controlling reports came with a new meeting format. The possibility of these meetings rests on an implicit agreement about the use of accounting. The different ways to grasp accounts is what creates the strategic dialogue. Different aspects of one statement may be experienced simultaneously and taken to be variously important.

The agenda of each meeting is communicated in advance and minutes are made publicly available at the end. No details are reported about decisions made on recommendations or about the meeting results.<sup>246</sup>

Yet, fourth, recommendations are approved before release and agreed conducts are followed-up from one report to the next. And fifth, when the initiative of 'management development'

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<sup>242</sup> Ibid.

<sup>243</sup> Ibid.

<sup>244</sup> Ibid.

<sup>245</sup> Ibid.

<sup>246</sup> Ibid.

was started sometime after the reorientation (§5.4), procedures were drawn around strategic objectives. Despite uncertainty it looks like reports have been repetitively used and rewritten.

The link between strategy and writing is also relevant to understand diffusion. Allegiances played a part in the dissemination of controlling reports and pursuit of strategic objectives. Controlling is one form of inquiry:

it is but one way; the way that is chosen by leadership. If it was assumed that things could happen with better results in a different way, the situation would probably be different. One could well imagine making things happen through direct discussions without texts but that is not happening.<sup>247</sup>

Controlling, it seems, teaches clear reasoning. That does not imply that it works for everyone all the time. It may be that arguments brought forward are unconvincing. Or it can be that the arguments are effective but the ideas are already known.

Controlling reports seem to be valued. They bring clear understanding as much as a sense of intricacies.<sup>248</sup>

Establishing cost-effectiveness itself does not suffice it must also be established convincingly. A good deal of the persuasion came via accounting: naming, counting, exposing variances with the foreseeable or adopting a suggestive outline. That is one dimension of allegiance to the extent that arguments are made from authority: this is one way to write reports but one 'chosen by leadership'. Reports are themselves elements of allegiance. (i) Objectives are fixed by ministers, secretaries or chiefs of defence staff; (ii) heads of division state the information used to assess the objectives' attainment in exchange of the autonomy for meeting them; (iii) the legal force of objectives is limited because employees' obligations consist in using certain means and not obtaining certain outcomes. That is the structure of allegiances (Supiot, 2017: 255). They manifest during executive committee meetings. Dialogue is between superior and subordinates and among subordinates since that may help addressing complexity.

Nothing radically new has been invented. Discussions today are not singularly different or much more intensive than yesterday. Perhaps the word we are looking for here is more structured.<sup>249</sup>

Chapters 5 and 6 suggested that novelty may have come in the form of reasoning with cost-price analyses and non-demonstrative arguments. That may come with additional precision. Someone wanting to evaluate cost-efficiencies wants the right evaluation, but evaluations are not usually said to be true-or-false. The reports may be correct, informative, memorable or explanatory. A good report is not a true proposition but the right statement:

the philosopher's fetish of truth should not force us to categorize everything as true or false, when much richer kinds of evaluation are available in ordinary language. (Hacking, 2015: 181)

There are two important related points. 'If a topic developed in writing is also discussed during a committee meeting that is already something.'<sup>250</sup> Writing and reasoning are modified while looking for coordination. The result is a kind of self-vindication rather than a vicious circularity, indeed it is difficult and often cannot be done. 'It could also be that the topics would have

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<sup>247</sup> Ibid.

<sup>248</sup> Ibid.

<sup>249</sup> Ibid.

<sup>250</sup> Ibid.

been discussed had the report not existed because they are important.<sup>251</sup> Administration, the quote suggests, could have developed without controlling.

To ask again: what is controlling? The answer may light up accounting. On one end, there is transformation. If there were 'external pressures' to which controlling was one particular response, there have also been continuous adjustments. 'Not even one reform of the last decades was brought to completion before the next one was decided.'<sup>252</sup> Difficulties have also come from the definition of crises. But controlling seems to be a fluke of history. On the other end is coordination. Does controlling provide a better understanding? 'Much is written but that does not necessarily describe what happened or will happen.'<sup>253</sup> In many instances, transformation and coordination would seem to look rather uncoordinated. Yet most often, administrative and controlling innovations arise together. Controlling passes impressions,

it conveys a fiction that a community tells to itself and it is misleading to suggest that it is the instrument that controls ministry life.<sup>254</sup>

What is wrongheaded, the quote suggests, is the metaphor of the 'instrument'. In academic literature one popular use of the metaphor came with a discussion of 'models as mediating instruments': instruments are instrumental and representational by helping to effect and learn things. However, these properties may not be shared by every kind of instrument. There are hammers from which one may 'not learn much' but which help connect 'the nail to the wall' and there are other tools 'perhaps just more sophisticated ones' which may be more instructive (Morrison & Morgan, 1999: 11).

If one fails to connect the nail to the wall with a cup one may imagine that the instrument was inadequate. Would one consider controlling reports to be ill-suited if something goes wrong? Controlling reports can also be the users' guides for more sophisticated tools. Do they cause any misconception about the ministry?<sup>255</sup>

In the world I inhabit, the answer is 'No' – not something that Latour would consider with favour (§3.2). To the first question, however, one may note that with EuroHawk (§6.3), the answer was 'Yes' and that new statement norms were brought with the project's termination. Either way, the metaphor was known and rejected because it may lead to wrong conclusions. It will seem that 'what makes accounting accounting' depends on the instruments. Debate is interminable. There are many important issues for administration and research. One may say: these are best addressed without asking what 'instruments' are; by hard work, not better instruments.<sup>256</sup>

## B. Command

I continue studies of accounting by non-glottographic writing (Bassnett, et al., 2018). These are continued partly by stressing that accounting statements are persuasive in their own way. That is a fitting platform for active reflection on genres of administration, management and command, and on how various combinations of statements may orientate European defence

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<sup>251</sup> Ibid.

<sup>252</sup> German defence ministry; budget & controlling division; subdivision II; personal interview 65

<sup>253</sup> Ibid.

<sup>254</sup> Ibid.

<sup>255</sup> Ibid.

<sup>256</sup> There are parallels between my 'articulating statements' and the concept of 'mediating instruments' (§2.7). The empirical point, here, is that the metaphor of 'instrument' – not that of 'mediation' – is known in defence administration and rejected. It is a singular instance of academic normativity that is perhaps not so aware of its own status but which has become an object of (heated) deliberation outside academic circles.

(§3.2). The modern, post-1817 experience of command is rule-following and mission-oriented (Delion, 2014). It is linked to the early twenty-first century development of a 'professionalized and collective system of command, in place of a relatively individualistic one' (King, 2019: 54). The following further investigates the management-command connection by examining it in the context of troop administration in particular.

Some examples may set the stage. Bureaucratic and mission-based administration pull in quite distinct but not incompatible directions. 'Traditionally, nothing would happen unless there is an incident. One would then ask what jurisdiction ['Zuständigkeit'] is it? Does disorder come from noncompliance?'<sup>257</sup> If there is no breach then the rule-of-law might be the issue. The approach has served administration well. 'Unusual problems appeared with the refugees. When did the municipality of Munich began its response? Precisely when the first trains of refugees arrived at the central station. Straws had been in the air and the result was chaos.'<sup>258</sup> Administration by objectives calls attention to a desirable outcome, bureaucracy to continuity. 'Accountability' may be said to be essential to the one and 'responsibility' to the other, while written evaluations are integral to both (Hoskin, 1996).

German gives some indications about management-command similarities and differences. Command is '*Führen mit Auftrag*'; management '*Führen mit Zielen*'. '*Führen*' means to lead, to conduct or to direct. '*Führen mit Auftrag*' or '*Auftragstaktik*' usually translates into *mission command* and '*Führen mit Zielen*' into *management by objectives*. The two genres are about anticipation. French contrasts '*dialogue de gestion*' with '*dialogue de commandement*'. The genres are also about dialogue. The connotations and uses of mission, objective and dialogue are exploited below. Interplays intensified with the defence base reforms of 2002 in Germany and 2011 in France. There are several dimensions to be reviewed including the semantical-and-syntactical, epistemological, argumentative and legal perspectives of my framework.

#### 4. Military personnel, troops' & operation's management in Germany

The 'disciplinary-power' or 'reform-programme-and-accounting-technology' perspectives on 'governmentality' may sometimes seem to be divorced from familiar experiences (Armstrong, 2015). Accounting is considered to provide the dominant 'narrative' of market rationality, making all social fields converge, being instructive but requiring firm correction (Supiot, 2017). Customary caution would require some caveat. This is what this section is seeking by offering three parables that show how accounting can be taken to point at quite different directions in management-command relations:<sup>259</sup> the first parable, 'attractiveness agenda' echoes the soundless and pernicious convergence message. The second one, 'decentralised controlling' is an instant antidote. It is conceived around the evidence that on considering controlling, armed forces and defence administration are quite different. Parable three, 'train, advise, assist in Afghanistan', likewise, is complementary and antithetical, showing some limits to the coordination beyond European nation-states. In each parable, the underlying theme concerns command-management relations. The first one is about management-dressed-as-command in written accounts. The second rehearses the management-and-command demarcation by semantical accounts. The last reviews management-for-deployment and how it has enabled new truthful accounts.

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<sup>257</sup> Ibid.

<sup>258</sup> Ibid.

<sup>259</sup> Until the job of grasping how interrelations of power and knowledge literally constitute soldiers can be done better it will have to remain deliberately open parables, over-generalisations or what-not.

*Parable I: attractiveness agenda.*

It started in 2014 before the 'procurement agenda' (§6.3). The 'attractiveness agenda' builds on the idea that personnel satisfaction fosters loyalty. It springs from a genuine concern for the feelings and needs of those who serve at the risk of their lives. It also responds to changes of demography and the suspension of conscription. It is about recruiting and retaining people, given that 'prestige of uniform is no longer sufficient'.<sup>260</sup> Conscription greatly contributed to German reunification (Scheven, 1995: 484). It took the whole Transformation to end it and make the armed forces into something like a semi-regular place of employment. Reorientation developed through legal and extra-legal initiatives to develop attractiveness.<sup>261</sup> The initiatives came packed in the classes of 'safety', 'career', 'housing', 'army and society', 'direction and organisation', 'work-life balance' and 'autonomy'. A concern was to understand attractiveness and another to use that knowledge. It has also meant finding out about the relevant rules and objects of attractiveness and use management to change them.

Studies were made to make sure that 'attractiveness principles are not perceived to come from random selection'<sup>262</sup> and have their applications made explicit. A concern was 'not to give too many personal rights'.<sup>263</sup> Yet, the destabilisation of impersonal laws came by focusing on personal contracts. Initiatives have worked on the very plane they displaced. 'For legal initiatives new legislation suffices; texts are binding. For extra-legal initiatives declarations of intent working like internal contracts were issued using new documentation types.'<sup>264</sup> These have included 'mission statements' and 'initiative statements' detailing 'cornerstones and risks'. Note statements of 'missions' and 'initiatives': typical command notions have been used to conduct a defence-wide, non-life-endangering reform. The mostly narrative statements came with the near accounting statements – showing nonverbal phrases in lined boxes – of 'workplans', 'initiatives-' and 'risk-sheets'. This is fully-fledged accounting in the conventional conception of financial reports but quasi-accounting in the sense of Bassnett et al. (2018) since it involves verbal explanations for achievements and variances. Importantly, 'the new formats differed from traditional ones because of the complexity of the changes envisioned'.<sup>265</sup>

There is a great play in the relations between writing and reasoning. The agenda required to learn how to write anew. 'Good writing' is not strictly a question of conveying information, however favourable. 'It is a matter of being precise and, importantly, read.'<sup>266</sup> Truth was not the cardinal virtue, it was said, for it would have been bashed: when information is collected by those setting the objectives disputes that arise around truth-and-falsehood usually miss the point. 'Talking about dependable facts deflects from talking about whether objectives are achieved or not.'<sup>267</sup> What is an agreeable statement then? It is one made by those who are evaluated and indicates what they stand for. Remarkably, truthfulness is not a virtue but the declared absence of vices: 'the point is not to achieve initial objectives at all costs. Objectives which became meaningless are problematic. Defining new objectives does not equal losing face.'<sup>268</sup> It was suggested that one part of the agenda involved learning about attractiveness

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<sup>260</sup> German defence ministry; attractiveness strategic steering staff; personal interview 64

<sup>261</sup> Appendix I details attractiveness studies.

<sup>262</sup> German defence ministry; attractiveness strategic steering staff; personal interview 64

<sup>263</sup> Ibid.

<sup>264</sup> Ibid.

<sup>265</sup> Ibid.

<sup>266</sup> Ibid.

<sup>267</sup> German defence ministry; budget & controlling division; subdivision II; personal interview 61

<sup>268</sup> German defence ministry; attractiveness strategic steering staff; personal interview 64

but it seems that learning was also remembering. One reminiscence concerned the matching of writing and reasoning and another that of command and bureaucratic administration that produced modern management:

Military work is about mission-based engagement and state work about systematic writing. These are the twin poles of this agenda.<sup>269</sup>

Reminiscence is also about modern writing and command-management likeness.

No military operation can be prepared without a workplan or a timeline. The classical study of enemy movements is risk management. Lessons learnt after a mission are integral to the formulation of orders. These regularities are part of any [modern] reporting.<sup>270</sup>

So there were a lot of novelties, which were not so new since management is almost *like* command? One may suggest that, rather than being a duck-rabbit issue, attractiveness has been part of a stepwise conversion to business-like management.

### *Parable 2: decentralised controlling*

The contrast between Transformation and reorientation may highlight some limits to that seemingly limitless progression of defence management. It is not that management is well adapted to some places and not in other. Reorientation distinguished central and decentral controlling, which suggests that either some objectives are more strategic than others or some modes of inquiry work well enough at places. Controlling was initially introduced for the entire defence ministry, which then still included armed forces. In regimental contexts it seemed 'a clear and near-rigid approach with just enough flexibility to withstand uncertainty'.<sup>271</sup> It is strikingly tied to an antihero in history. Oral tradition has it that something truly important has happened with 'Scharping', defence minister from 1998 to 2002. Balanced Scorecards, or the 'Scharping discovery', did not continue invariably nor did they completely disappear but they evolved into controlling reports. Unlike balanced scorecards, the controlling reports were not applied to troop administration. It is less because of command's 'superiority and priority' than because armed force became considered outside the ministry.

Reorientation came together with 'strategic objectives'. Objectives are strategic if they are around for 'two years' and concern the whole Bundeswehr or totalities that arrive at various chunks of interests and if they concern any one of those three: being politically or financially significant or relevant for deployments. Central controlling is for such objectives. Controlling staff was cut in half over the reform. There are controlling functions in the ministry, with every division, and at another level, with the military services and federal agencies. The 'subordinate level of administration' is officially where decentral controlling is developed, but, in effect, the basics of controlling are no longer forced on the armed forces. 'The result is that armed forces no longer seem to be linked to strategic objectives. Two worlds live side-by-side.'<sup>272</sup> There is not just one controlling but a pair. This goes further. It is not even a pair of differences but more like one, two, three infinity: a fruit salad. 'Every unit has a different approach. There are missions ['Aufträge'], orders ['Befehle'], objectives ['Ziele'], directives ['Weisungen']...'<sup>273</sup> Within armies, continuity and convergence of management is limited for 'it is not part of work

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<sup>269</sup> Ibid.

<sup>270</sup> Ibid.

<sup>271</sup> German armed forces; armed forces bases; personal interview 68

<sup>272</sup> Ibid.

<sup>273</sup> Ibid.

contracts, military formations have no investment responsibility and there is staff turnover'.<sup>274</sup> That is a lowbrow way to distinguish decentralised, that is, command controlling.

There is also an evolutionary story that entails both internal and external pressures in need to be accommodated. Any administration system faces resistance in design and deployment: despite learning, only few systems prosper. 'It is difficult to be clear about why unconventional ways of communication are useful or new skills required. Yet, when clarity comes about how things hang together it is usually pleasant.'<sup>275</sup> On the other hand, new reasoning brings new possibilities for 'control', in the everyday sense of the term. Here is then how the titanic management-command struggle manifests: 'which one brings the more often blame or the more fruitful discussions? That is partly how one chooses. Lines are drawn in the sand where there is a danger to life – that is where command must be.'<sup>276</sup> It means that, in context, differences may not matter. It also seems, in context, to exclude the possibility of command dialogue – 'where there is a danger to life commander orders are not debated'. So command made it because in some situations monologue is more effective? Of course it not like that. The more modest universalist perception is connected to writing. What tells command and management apart is not the presence or the absence of writings but their uses.

Writing is not a defining characteristic of either detailed-order or mission-based tactics but of both. There is a difference when one writes: 'go there without delay' or 'be there at this point'.<sup>277</sup>

Let me take this route and say that one difference is semantical: 'go there' *has* meaning and designates one particular attitude while 'be there' *serves* to refer to possible attitudes. This points to a notable difference between command and management, between decentralised and centralised controlling and between denotational and referential statements.

### *Parable 3: train, advise, assist in Afghanistan*

It is perhaps that administration needs accounting to trust; otherwise it would be reduced to shouting and shooting. Even under command, the trust of fellows is a trust in accounts. I shall pick one valise from the functionalist baggage in the attic. It explains activities by arguing that a society would collapse without them. (But members of that society would not give that argument in explanation.) Interestingly, administration-via-accounting was experienced quite differently among the armed forces in Afghanistan. 'A scorecard-like system was introduced to monitor training and advisory activities and to evaluate both people and procedures.'<sup>278</sup> On one hand, it was key for training programmes to be coordinated. That came with 'evaluation committees' and 'catalogues of problems'. On the other hand, a central aspect of the training was to acquire the skill of writing orders. 'Allied [tutoring] forces adopted similar approaches. Problems [with the tutors] were limited to individual qualifications. In contrast, despite orders being, at first sight, properly written by the Afghan [learning] forces they often could not be processed or went missing. It was as if something was absent from local cultures.'<sup>279</sup> These were, so to speak, quite ineffective written statements.

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<sup>274</sup> Ibid.

<sup>275</sup> Ibid.

<sup>276</sup> Ibid.

<sup>277</sup> Ibid.

<sup>278</sup> German defence ministry; organisation/ revision staff; personal interview 71

<sup>279</sup> Ibid.

The situation is one where teachers and students meet. That rephrases the issue in a way that directs the analysis elsewhere. 'In the face of persistent problems, different conceptions emerged: either students could not be disciplined, or learning would come eventually or they knew but were not good enough.'<sup>280</sup> Some write about the power-effects of knowledge as if that was always a bad thing. So one may as well emphasise the positive here:

Despite all the efforts, problems crystallized. First once people were trained they tended to leave the armed force because they now had an education. Second, those who stayed became assistant to local commanders instead of being employed for what training was for. Third, the shared understanding that was promoted by this approach was also partly resisted because it was perceived to erode the commanders' authority.<sup>281</sup>

People left because they felt enlivened, the knowledge was not useful for what it was known to serve and new knowledge did not involve new power but loss of power. Power had happy and unhappy effects that could not actually be tamed. It also dimly suggests how management can be used to inculcate command. It seems to have worked for one side but not the other. That may point to a limit – not a definitive one but a historical-cultural one, a limit nonetheless – to the expansion of European defence administration.

### 5. Management & command in the French land forces

A side theme of this chapter – that management could have very well developed without controlling – can be debated. There may be more general agreement that the distinction of administration into management and command needs not be. Indeed some decline to do so. King holds that management is an integral part of command together with mission definition and motivation (2019: 69). Van Creveld characterises command to be a decision about the *administration* and operation of armed forces (1985: 6). That suggests that command is for defence and management for defence administration. With different justifications, they place command historically and conceptually prior management. It could be labelled the King-van Creveld attitude to management for defence. Here I take a different tack from last section. Instead of contrasting management and command by focusing more on management, I follow the King-van Creveld attitude and focus on command. The management-command distinction will seem wobbly – not because the one is integral to the other but rather because they are coextensive: they are two genres of reasoning that vigorously interact. The distinction cannot be sharp also since the two are often functionally indistinguishable with many soldiers being simultaneously commanders and managers.

Another *caveat emptor*: one of King's merits is to accommodate van Creveld's functions of command with a traditional conception of leadership. Indeed, however normalised command reason may be, a good deal in decision comes from what King calls 'motivation'. 'Leadership', 'resolve' or 'intuition' often serve to describe unreasoned hunches about what could happen in extreme command situations (e.g. Cohen, 2013). These also serve to point at immediate inferences in which there is no conscious reasoning. This is not something fitting this study's methodological influences. The uneasy thing to do to understand the fog of war is to set out the description of combat at length. That is not something I witnessed. To decline the notions is not to despise them: what makes command worthwhile is also to explore ideas preceding deployments, grasping how courses of conduct in the end hang together. Commanders strive to create this motivation in their soldiers. I suggest, however, that this motivation is oriented

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<sup>280</sup> Ibid.

<sup>281</sup> Ibid.

by the way that missions are stated. Attention turns to writing within French land forces and particularly to how accounting serves command.

Writing is a critical part of command that is well-known to King and to which he dedicates one chapter (2019: Ch.12). When investigating ‘decision points’ and the statements used by command staffs around them, he observes: ‘In this way, the staff have ensured that their commander’s attention is employed appropriately, however much pressure the general might be under’; which evinces the phenomena ‘unifying the staff and the commander into a single executive community’ (Ibid.: 390). To simplify his complex narrative immensely, command is military reasoning during combat; as battlefield expanded command became *collective*. The transformation of combat – the accumulation of problems and new modes of engaging and supporting fire power on theatres – involved that, while commanders have remained central, decisions became systematically delegated. The point of command decision moved. The movement has also been driven by an interplay of the feeling of understanding and conviction that accompanies missions and orders. It comes with allegiance relations between superiors and subordinates in risky situations, where orders flourish in a web of interferences between ‘intent’, ‘initiatives’ and ‘inspections’ whose evolution they help determine.

For historical reasons, administrative and operational command were separated and, after that, kept separate (§2.4). ‘Roughly, the sovereign concentrated authority on the armed forces until a separation arose between administrative monarchs and warlords.’<sup>282</sup> The ramifications of command prolonged into the governmental state. On one end, there is the notion of a defence of society: ‘that is an aspect of state policies and administration.’<sup>283</sup> On the other end, there is use of violence. ‘There are extreme conditions together with uncertainty about the other or oneself, courage and fear, and the ordinary of army-society relations, the territorial presence and the relative cost-benefit.’<sup>284</sup> Security is a matter of disposition, that of defence within state policies and that of armed forces vis-à-vis the population on a specific territory. A last historical moment is contemporary. Conceptually, it concerns the distinction between deployment and reform: ‘during the Cold War training and deployment unfolded sequentially. Now they happen simultaneously.’<sup>285</sup> Military deployments and training have occurred almost simultaneously when administrative reforms of defence have been continuous (see figures 13 & 15).

Defence administration is a miscellany, a mixture of all sorts of various kinds of things, of statements, conceptualised in several ways by different traditions. In France, one vision crystalized in 1991 with the distinction of ‘operational’ and ‘organic’ command (HCECM, 2014: 127). The branches became distinguished by their ‘methods of reasoning’.

There are methods of reasoning and planning that are quite sophisticated, widely shared and used to lead armed forces during operations. Plans of attack are not scribbled on the back of an envelope. On the other hand there are no formal methods but detailed analyses of how to arrange military life that depend on the coordination of many interests.<sup>286</sup>

One method, that fits current NATO’s directives, developed partly ‘because there is commonly one staff per armed force planning the operation. It evolved to converge with the methods of

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<sup>282</sup> French armed forces; military academy; personal interview 34

<sup>283</sup> French armed forces; military academy; personal interview 58

<sup>284</sup> Ibid.

<sup>285</sup> Ibid.

<sup>286</sup> Ibid.

allied forces'.<sup>287</sup> The method carries one understanding of war but it is manifests in various ways that depend on its translation and application. 'The method does not serve to find the best solution but one that is common. It helps avoiding gross errors and remaining mindful about risks.'<sup>288</sup> So despite command's methodological unity there is multiplicity due to the autonomy and uncertainty attached to its uses.

The expression 'operational command', for many, is a tautology, for all command is about operations, and organic command is just administration. But it is not that simple. There are experiences. That can be illustrated by the interrelation of military functions and control. 'Take one regiment. Training is a matter of operation and budget uses one of administration. If one company of that regiment is assigned to be deployed and another is not, then the deployment of the one is a command issue and the training of the other an administrative one.'<sup>289</sup> One function (training) is cause for two different controls (command and administrative). That is one identical premise enabling two different arguments. Now consider the almost reversed example: 'a new defence system comes with a new doctrine for its use. That usually produces new tactical units. At the same time, one method of administration may lead to new structures when informal meetings to talk about the method firm up into committees.'<sup>290</sup> Two different disciplines (studying doctrine/being methodical) have one structural consequence (new entities). These are also two premises upholding the same conclusion. What makes command, it appears, depends on the uses.<sup>291</sup>

Different perspectives offer what is almost a consensus picture of organic command. Here is how it is drawn: a commander would like to train a military formation for its deployment. A doctrine of engagement is selected and then represented by making diagrams. An action plan is deducted to understand the mission in concrete terms. The commander's intents are then translated back into the practical training situation. Such representational-deductive picture of command makes sense locally but misses the play of command and the problem faced.

Command doctrines do not appear neatly. Their concepts have to yield consequences and be clarified. It is about deducting consequences just as much as to remould doctrines so that consequences can be deducted. Here are two examples about the evolving doctrine on the levels and functions of command. 'After the Franco-Prussian War, support responsibility was assumed at the lowest echelon. Almost a century later it was to be exercised at the divisional level, the highest echelon.'<sup>292</sup> The conditions of engagement had changed and along with that support responsibilities. Support was made integral to platoons and separated again. Support remains under command authority today but under quite specific conditions (§6.6). The same applies to command functions: 'divisions combined everything until operational-organic and organic-territorial command separated in 1991 and 2011.'<sup>293</sup> The point is that the operation-administration divide is far from being unequivocal.

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<sup>287</sup> Ibid.

<sup>288</sup> Ibid.

<sup>289</sup> Ibid.

<sup>290</sup> Ibid.

<sup>291</sup> I am not to assert or deny that command has an essence but examining statements. I like Hacking's description: 'we can tax wagons; we can talk about taxing wagons; we do not need wagonhood to do so' (2014: 256).

<sup>292</sup> Ibid.

<sup>293</sup> Ibid.

## 2 - Mission :

### But à atteindre :

TOUT EN FIXANT LES RELIQUATS ENNEMIS DE SAUMUR, LA DIVISION ATTAQUE VERS LA FRONTIERE ET DANS LA ZONE TAMPON EN VUE D'ARRETER TOUTE TENTATIVE OFFENSIVE POURPRE PUIS D'INTERDIRE LA FRONTIERE DE MAGENTA.

### Mission du BRI.FR :

ATTAQUER ET S'EMPARER DE L2 DE J H A J H+ 12  
PUIS CONTROLER LE QUADRILATERE INCLUS AMBILLOU-CHATEAU YT0037 -  
INCLUS YZERNAY XT7510 - INCLUS ARGENTON-CHATEAU XT9306 - EXCLU  
MONTREUIL-BELLAY YT1623 POUR J+1 0800 Z  
EMD ETRE RELEVE SUR POSITION PAR LA 7AB.UK DES J+1 1400 Z

## 3 - Exécution :

### 3.a.1.1 - Intention :

JE VEUX DETRUIRE 2 COMPAGNIES DE CHAR ENTRE L1 ET L2 POUR J 1800

### 3.a.1.2 - Idée de manoeuvre :

A CET EFFET  
COUVERT PAR 2BLB.FR A L'OUEST

*The excerpt is from an (operation) order directed at the (tactical) staff of a French land force brigade. It was collected in 2015 from a military field training for future commanders (during the very event sketched in Exhibit 1. This is the narrative order represented on the map in the middle of the scene). This kind of text is produced by commanders after they consulted the decision briefs (statements from their staff similar to that shown in Exhibit 6), which they can use to justify their orders. In those instances, accounting can be said to direct how 'words of command' are uttered. This excerpt is from the middle of a longer text – 11 pages. Sections 2 ('Mission') and section 3 ('Execution') follow '1 – Situation' and precede '4 – Administration & Logistics' and '5 – Command & signals'.*

*It all starts by assessing the situation, friends and enemies, to identify a few possible courses of action. Commanders have multiple choices but it is often difficult to come up with something entirely new after the staff analysed the decision points and devised various possible solutions (Appendix K). Orders are written for direction (both to assert authority and give orientation). At this point in the text the 'mission' is to achieve a 'major effect' following a particular course. The force of the statement comes from its author and their assertiveness: 'I WANT TO DESTROY 2 COMPANIES OF TANKS BETWEEN L1 AND L2 [a place] BY D1800 [a time]'. Desired effects are infinitive verbs from a lexicon (to 'attack', 'stop', 'forbid', 'seize', 'control', 'replace'...). But the force of the order also comes from the typography of TYPING IN ALL CAPS, which is close to shouting. It developed with 19th century technologies – it stopped being mandatory in the US Navy in 2013 (Barnes, 2013).*

### Exhibit 7: this is the 'must' of mission command

Land force service, 2015, *an order* (written glottographic statement)

Contingency may also be grasped in different *systems of systems* of statements: there are action plans, diagrams and formal orders.<sup>294</sup> Most regiment commanders use most of these statement meta-systems. Action plans have become closely attached to ‘organic command’ while briefs and orders characterise ‘command’. I hope that the examples already given will have shown that this is not, definitely, how it is. A closer look at action plans on one side and briefs/orders on the other may reinforce the point.

Action plans matter to ‘command dialogue’. In French doctrine the expression designates ‘personal directives given by a superior’, ‘specific and secret instructions’ and ‘personal experience and/or intuition’ (Delion, 2014: 16). Beyond ‘missions’, an intimate knowledge of every soldier is demanded by command. Action plans accommodate the two requisites. Plans are reports that combine names and numbers both in glottographic and non-glottographic written form and serve in the way of dialogue and anticipation. ‘Missions stated in the plans come from orders and directives not the author’s imagination or sense of innovation. Checks are random or systematic mainly to prevent disorder to arise from habit or urgency.’<sup>295</sup> What may happen is not merely about control discipline.

Missions and evaluations are fairly standardized. One expectation of my general was to find space for “something else” and complete related evaluation forms with that “which is not there”.<sup>296</sup>

There is the scheme of an instruction and its spirit as much as the knowledge of the other and the relationship. Getting to the spirit and the relationship means grasping something beyond statements. Action plans serve to communicate objectives and negotiate them. They are also the statements by which each commander is eventually evaluated. One criteria of success is compliance with military doctrine. Another is that ‘budget appropriations ought to be fully spent with a tolerance of three percent variation’.<sup>297</sup> The two criteria are administrative, in an ordinary sense. They strongly influence the commander’s reputation.<sup>298</sup>

Commanding also means using specific documents for military operations. Scholars appear to write about *the* command method while acknowledging that there are variations among the armed forces and across history: ‘the differences between them are nuances rather than fundamental’ (King, 2019: 369). King observes that similar concepts are used very differently. That may be the prelude to explaining differences between knowing and arguing, between forming an opinion and maintaining it in the face of others. The ‘method of development of operational decisions’ (MEDO in French, COPD in general) is for finding out solutions as much as for holding them among command staff and armed forces. That helps distinguishing two writing systems: sets of diagrams (‘operation design charts’, ‘course of conduct maps’, ‘cost-effectiveness-risk tables’) and types of orders (‘warning’, ‘fragmentary’ or ‘operation’ orders). The former are not strictly accounting statements and the latter use accounting. The former

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<sup>294</sup> Appendices M and N and Exhibit 7 show instances of these writing systems.

<sup>295</sup> French land forces; logistics regiment command; personal interview 59

<sup>296</sup> Ibid.

<sup>297</sup> Ibid. The percentage is stated in a matter-of-fact way. It does not add much to the store of facts about modern administration but recalls the fiscal rule whereby budget deficits of European countries must not exceed three percent and hints at numerology.

<sup>298</sup> Aside on ‘co-writing’: this chapter is mostly about the uses of statements. What about the production of statements? Reasoning means working hard on a problem and grasping at possible solutions. What makes administration is reasoning-via-statement more than making statements. Administrators strive to get people to make things happen. Making statements is a way of checking that the reasoning was on the right track. Continuity-and-breaks or indeed coordination-and-dispersion in reasoning and types of statements are the more important delineation, much more than, for instance, making-and-using.

enable an indirect and perspicuous reasoning and the latter a familiar and proverbial one.<sup>299</sup> The two kinds of systems involve, in inverse proportions, accounting and narrating, which explains or should be explained.

First consider diagrams.<sup>300</sup> Their exposition follows an established routine: to understand ‘decisive points’, devise ‘major effects’ and then decide on a ‘course of conduct’. Decisively, that course of conduct denotes the ‘commander’s intent’. ‘Whenever there is combat it is because participants believe they can win. The binary logic of friends and enemies is important when considering moves. There have commonly been two attitudes: studying possibilities or intents, the most dangerous or the most probable course of enemy conduct.’<sup>301</sup> The ‘attitudes’ denote two arguments, by likeness or by likelihood, example or probability (Hacking, 2013). Which one is more effective depends on the audience, the command collectives. Then follow orders.<sup>302</sup> Oppositions between ‘intents’ and ‘initiatives’ (or maybe disobedience?) are more elusive than meets the eye. ‘Initiatives are a matter of not impeding command’s possibilities. There is autonomy in reading orders provided it does not constraint missions.’<sup>303</sup> Reading orders involves finding out the true intent it contains and being persuaded about it. It is also a matter of grasping all or parts of it, of panoptic or synoptic reading – sentence by sentence or all at once (Hacking, 2014: 21).<sup>304</sup> The knowledge-persuasion interplay is also historical. ‘Since 1870 there have been almost 90 different versions of the method. Almost every Class was unsatisfied by the version it was given to study.’<sup>305</sup> One method seems necessary to develop knowledge but insufficient to convince everyone. Such is the personality of command.

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### **The connection of management and command**

Chapter 7 explains the recent conceptual connection of management and command and gives examples from France and Germany that point at very similar experiences. Hoskin et al. (2007) distinguished the common roots and King (2019) suggested the recent blend. They combine into one branch of modern administration by systematic writing and constant evaluation of the writing’s organisation and control purpose. That creates something of an administration-via-accounting and by objectives. Accounting statements play different roles for command and management summed up below.

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<sup>299</sup> This points to different, more or less engaging ways of grasping things. The extent to which a mode of expression is vivid or enlightening very much depends on the audience’s sensibilities and backgrounds. Perhaps ordinary story-telling is more effective for most people. But that may not be true for all – some prefer to be told right off in crude and abstract ways.

<sup>300</sup> Appendix K exposes various representations of these diagrams types.

<sup>301</sup> French armed forces; military academy; personal interview 63

<sup>302</sup> See Exhibit 7.

<sup>303</sup> French armed forces; military academy; personal interview 63

<sup>304</sup> The meticulous reading of long narrative orders line by line is perhaps beyond the patience of most soldiers. Narration may also be more likely to be inconsistent. But it may also be at once more inspiring for it invites a reasoning closer to ordinary intuition. On the other hand, one must be able to see non-glottographic statements whole before to be able to properly grasp them. It means not running through them too quickly and, to fix understanding, running through the exercise many times. This ideal of reasoning is rare. Today’s the reality of defence administration remains largely narrative.

<sup>305</sup> Ibid.

	Mission command	Management by objectives
<b>Semantics</b> (standard of commitment)	Denotational	Referential
<b>Knowledge</b> (criteria of truthfulness)	Cost-benefit	Cost-price
<b>Argument</b> (type of non-deduction)	Enthymeme	Paradigm
<b>Allegiance</b> (mode of vassalage)	Mother-daughter (duplication)	Supplier-client (simplification)

**Figure 19: a logical comparison of command and management**

The statements of command denote intents while management statements stand for, refer or point to agreement upon objectives. Intents are known, at least to the commanders who should have them. Referential semantics is more suited to management since it is more difficult to know whether objectives are agreed. One may ask what commanders mean but one would rather ask how useful the objectives of management are. That is why I say that the words of command denote intentions and the expressions of management are used to refer. Another point concerns the beliefs thus denoted or referred to by statements. One condition of truthfulness is the cost-effectiveness of command and management decisions. While both have similar notions of costs, inventories or stocks, command involves cost-benefit analyses while management concerns regularities in cost-price relations. That is partly due to the fact that management is often called for in investment or purchasing situations. Now consider arguments: command expression is much more staged than that connected to management which is in turn a more exemplary than definitive base of discussion than that of command. Series of diagrams and orders are sequentially related unlike maps/scorecards and directives. The latter's 'strategic objectives' are not felt to be as forceful as 'commanders intents' in the context in which they arise. Hence the suggestion that the default preference in the stocks of ritualised claims are enthymemes for command and paradigms/examples for management. To say then that command is more directive than management does not mean more effective. It emphasises the significance of the Other, commanders or enemies, for command. Others do not arise in that way for the more self-authenticating management.

The parallel fortunes of balanced scorecards, introduced in 1999 in France and Germany, suggest that statements transformed to start being effective. In France it manifested with the development of alternatives scorecard models in other points in time and space. In Germany, the balanced scorecards were transformed into controlling reports by translating anglophone concepts and business-like examples in more vernacular statements. The long list of variations in the system used for mission-based tactics in France (see Delion, 2014) shows that command continues to be an equally living, evolving genre of administration. Their combination within and outside of combat zones also suggests that there are organisational and cultural limits to European defence administration. Organisational limits between management and command arose between control and inspection in France and between central and decentral controlling in Germany. Cultural limits appeared during multinational deployments outside Europe (§7.4). Where it arises the management-command connection get things moving!

## Chapter 8. What 'governmentality' did to the military

European peace is a significant singularity. There may be no European armed force but there is a European defence coming with this historical experience and administrative coordination. This thesis conducted a historical-conceptual analysis to light up the dynamics of stability-and-evolution and unification-and-diversification of the present European defence administration, which includes how management, which is articulated with business administration, became associated with command in France and Germany.

Chapter 8 now answers the three research questions that open Chapter 1. By using these answers the Chapter also conveys understanding, showing how the analyses developed in the chapters 5 to 7 interact and help resolving the problem of what 'governmentality' did to the military. This is for achieving the aim of the thesis, for getting one's way around matters relating to the emergence, persistence and influence of European defence administration and seeing clearly why it became integral to the contemporary defence of Europe.

The analysis has focused on the transformation of coordination and the related dispersion in governmental reason, administrative functions and statement norms. This perspective was developed, in particular, by combining insights from Foucault (2007) and Hacking (2014) about reason-and-reasoning in relation to power-and-possibility. This meant focusing on how cost-benefit analyses have come to orientate the conception of defence and how their outcomes have been conveyed using different arguments intended to persuade certain audiences. The analysis was complemented by Chandler's study of administrative coordination (1977) whose consequences were also developed by Hoskin (for instance, 1992). Together, these influences centred the analysis on the linkages between administrative structures-and-procedures and accounting placing particular emphasis on how they shape reasoning and experience. Further, Bassnett and colleagues (2018) also focused attention on different statement types and how these embody regularities and, in their own ways, enable a comparison between what is and what ought to be. These influences are tied together in the notion of genres of administration, to discuss bureaucratic administration, management by objectives and mission command by reference to Supiot (2017) and King (2019). Genres of administration may there be considered to characterise how governmental reason developed into defence enabling the emergence of European defence administration and altering possibilities for the defence of Europe.

The empirical materials have been selected, arranged and analysed within this framework. Studying administration-via-accounting involved my *taking a look* at lots of little facts – an attitude promoted by Hacking (1990b) inviting to understand beliefs and arguments through an account of origins (§3.1). I thus took a look at the use of spoken, written glottographic and non-glottographic statements in some contested areas of French and German defences. Chapters 5 to 7 demonstrated how rule-following and mission-oriented administration have been made effective and remoulded through the combinations of statements that came to underpin the documentation-and-evaluation of defence planning, supplying and controlling. Chapter 8 seeks to synthesise the results about European defence administration in relation to the defence of Europe.

In this way, the research seeks to make explicit what is new in the contemporary European defence administration and its engagement with aspects of modern business management-via-accounting. In particular, the research evidences differences in historical trajectories but similarities of outcome in the present Franco-German context. It also acknowledges that this management of administration extends earlier elements of Foucault's governmental reason. That reason originated with a modern conception of learning by writing and grading and

evolved most distinctively from the late nineteenth century in the American armed forces and business enterprises where the general staff and logistics became a minimum requirement for preparedness beyond diplomatic and market coordination (Hoskin et al., 2007). Through various exchanges it also became prevalent in European nation-states and defences. It has developed so that administration can be coordinated ever more closely. Of particular interest in this thesis has been how it evolved and transformed defence into an autonomous network, being neither merely part of state nor business administration, but of both, adding military elements, fostering their combination and thereby shaping how European peace has been maintained.

Chapter 8 continues previous discussions about how ‘governmental analysis’ became the way to understand the military and began to change it. Locating this in a wider field of research (McKinlay & Pezet, 2017), the thesis argues that European peace has, it would appear, been constituted by the joint and constant deployment of Europe’s armed forces, which originates from how a small number of typical administrative genres made coordination beyond nation-states both desirable and always insufficient.

### **A. How administration can alter possibilities for European defence**

Administration has been an essential part of defence since the nineteenth century. And for Foucault the military was one of three roots for the modern power of government (2007: 110) partly because it was the first ensemble where this new art of government was applied. While for Foucault this defence administration was wholly national serving the search for a European balance (Ibid.: 299) the thesis suggests that European peace made transnational coordination possible for defence. On the other hand, Foucault highlighted the centrality of accounting in conducting conducts (Hoskin, 2017). The point is that defence has been conceived not only by speaking and writing but also by unspeakable forms of expression.

If I am thinking mathematically I may [produce] a diagram to take you through a series of thoughts, and in this way pass thoughts in my mind over to yours. (Hacking, 2014: xiv)

Diagrams visibly served to clarify the perception of ‘cost’, ‘benefits’ and ‘accountability’ across the particular cases examined in France and Germany. They were used in vigorous dynamics of indirection, that is, truth games of chance involving plays on arguments and loyalties, which are grounded in modern pedagogy of learning mathematical regularities all at once. These were examined in typical clusters of concerns that have come together with new problems characterised by the use of defence missions, the deployment of meta-governmental security and the preservation of European peace. The following returns to the way that European defence administration has emerged, is coordinated and how it facilitates European defence coordination.

#### **1. Mission-oriented defence and the emergence of its administration**

Much of what happens today for defence is deliberately executed for a relatively practical purpose in anticipation of what could happen. There was plenty of what makes contemporary European defence administration in early nineteenth century America. The abrupt emergence of learning by writing and grading at the military academy in West Point that fuelled modern knowledge and training disciplines and the idea of accountability was only a beginning (Hoskin & Macve, 1986, 1988; Hoskin, 1996). The growth of general staff structures, the connection of logistical and strategic procedures and the diffusion of mission command or management by objectives provided the conditions in which this conception of learning was put to use. These have had many upshots that continue to be debated (Hoskin et al., 2007; Supiot, 2017;

King, 2019). But most of the important new transitions in reasoning about European defence – indeed most of the shift from a national to a transnational coordination – occurred after the Cold War era and were caused by events in which administration was not explicitly mentioned.

There is nothing inevitable about the shifts relating to the emergence of a new kind of administrative coordination. That it is not pre-determined does not mean that regularities are absent. One shift has been to bring together two criteria of truthfulness that were discovered in the same context but remained conceptually unrelated until recently. One is conformity; the other efficiency. The coming together has been manifest in clear terms in the evolution of 'general control' for French defence: in 1964, this meant ensuring compliance with official decisions. By 1978, it also entailed an evaluation of the decisions' relevance and of results against objectives and appropriations. Defence administration has been subjected to the rule-of-laws – and to new rules that have accompanied its expansion – and contributed to the selective pressures on these rules (rule-of-rules). How many rules have been selected rather than observed, written anew or read in a radically new way? §5.2 and §5.3 discussed rules and their regulation in France and Germany. Defence administration has undergone a continuous and symmetrical series of reforms in both countries between 1989 and 2015 that evinces the interplay between government and governance, that is, between rule-following and mission-oriented coordination. Administrative reforms have not been mere applications of ideas to defence administration: they caused some ideas to become lodged in consciousness in some way. In France, a 2001 constitutional bylaw deeply modified how to write government budgets and thus military programming acts. In Germany, a 2010 reorientation of the armed forces was informed by a new reading of the constitutional articles on defence. In both cases, emphasis has been put on missions, reversing the question to which planning is a response. Not, what can be done given some appropriation (i.e. how to achieve the most with a sparse cast of resources)? But: at what costs can some strategic objectives be achieved?

The shifts came with innovation when confronting new environments and with emulation, no First Man, but more collectives that became intoxicated with a new power of coordination. §5.1 evinced that indirect threats and recruitment after the Cold War and after conscription made defence and personnel costs explicit or that the European market and joint military deployments brought out what was implicit in supply and maintenance costs. §5.4 discussed the consequences of new technologies and military ideals beyond autarky and duplication on reform imperatives and of national debt and demographical change on defence requirements. The movement (§6.3) that brought 'risks' to German defence resembled a revolution in the structure described by Kuhn (1962) of normal discipline with paradigms, anomalies, crises, resolutions and new paradigms. Recurring issues had been debated in 2010 before the early end of the EuroHawk project in 2014 and the development of a focus on procurement risk management. Budget programmes (§§5.2,5-6) and controlling statements (§§7.1,3) had also arisen for US federal and business administration before to flourish in Europe. These are fragments of ecological history (Hacking, 2012: 607). They are ways of reasoning that proved useful somewhere and grew elsewhere. It is not just that 'planning programming budgeting systems' or 'balanced scorecards' transformed alien habitats into New America. Indeed the systems and the scorecards were also transformed in the process. This occurred, for instance, by removing Anglicisms and business examples from statements. Management or command systems by objectives are clear enough to do any coordination work when they harden into the rock of local systems of desires and beliefs. One may say: there are 'family resemblances' across these systems-and-scorecards but that would still not fully indicate how miscellaneous they are.

## 2. Meta-governmental security and the stability of defence administration

One notable feature of this defence administration that connects it to the modern tradition of government is the use of accounting. Accounting is an archaic statement system distinct from speaking and glottographic writing. The conception of discourse by speaking and writing has become too clouded to reason clearly particularly after recent studies of Mesopotamian clay tablets and of statements beyond sentences, propositions or speech acts (Bassnett et al., 2018).<sup>306</sup> This accounting, it is argued, has contributed to another dynamic of truthfulness, where truth-and-error are secondary to other criteria of evaluation of statement themselves. On one hand, accounting carries understanding and conviction in its own way. It exposes mathematical regularities in naming that are understandable as a whole and which explains a share of the stability of the governmental reason. On the other, reasoning is infectious and one catches aspects of the knowledge of one's fellows or follows the argumentation patterns that are ritualised in one's community. Relationships between business enterprises and armed forces were analysed in Chapter 6. One reason that business management-via-accounting is used for defence is that some functions are conceived by business firms. Different statements discussed in chapters 5-7 exemplify this use.

Logistics became integral of military strategy from the early twentieth century America and defence supplies in Europe a responsibility of business enterprises mainly after World War II. It was among the first defence functions that developed detailed cost accounting. In France, procurement has been contracted out from 1970, weapons by weapons and functions by functions (see §§6.1-2). In Germany, it returned to being a part of defence from 1971. In both cases, cost-efficiency concerns were strong from 1989. Contractual relations developed for the research and development, production (Ch.6, Part A), maintenance or delivery (Part B) of defence systems. All share a similar structure of 'tenure-service' whereby a profitable activity is allocated to a tenant in exchange for a pledge to regular evaluation. Accounting developed within these networks partly for the purpose of these evaluations via plans, maps, scorecards or briefs. It developed beyond nation-states, among allies (§5.7), with business firms (Ch.6) and within government, between supportive state and state-supporting interests (§§5.4-5, 6.2-3 & 7.1-4).

Accounting is, among other things, for articulating together speaking and speech-following writing. In Germany, it 'focuses' the writing of budget acts (§5.5) or 'liberates' talks about risks reports (§6.3) and strategic objectives (§7.3). In France, it has been used to control for linearly written instructions (§5.6), stimulate 'creativity' and coordination about procurement (§6.1) or evaluate and devise command orders (§7.5). A central difference between narrating and accounting is between grasping things line by line or all at once. Systematic writing by long narratives allows to go over a thought again and again. But audiences have limited attention span. Accounting, in contrast, is brief and completely purified, completely stripped even of steps. Narrating is more likely to be inconsistent but closer to ordinary reasoning. Accounting can awake Gardner's (1978) 'Aha!' experience but brisk statements are rare. On one hand, accounting is exemplary of what is puzzling about administration, that is, that which enables the statement of facts of experience relatively more clearly, with more certainty of their truth

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<sup>306</sup> There are two strands in the revival of accounting for modern meta-governmental reasoning that may be called scholastic and classical. One originates from the silent, synoptic reading of statements. It is related by a strong historical tradition to financial accounting by double-entry book-keeping (Hoskin & Macve, 1986). The other lies in systematic writing and connects to the nonfinancial accounting of people's accountability by grading (Hoskin & Macve, 1988). They have roots in the twelfth and nineteenth centuries. These routes, one was initially European and the other American, split before joining for government.

and which moves people. On the other hand, narrating remains integral to this European defence administration.

Foucault wrote that ‘through political economy [one particular kind of knowledge] there is the simultaneous entry into the art of government of the possibility of self-limitation and the question of truth’ (2008: 17). There is no disagreement here but one may change the emphasis and broaden the panorama. Glottographic and non-glottographic ‘writing enabled us to tap cognitive skills in ways impossible without it’ (Hacking, 2014: 123). There is also writing not solely intended for truth. Inspection is for evaluating whether decisions are truly executed. But someone who evaluates the decisions themselves usually wants *right* decisions rather than *true* ones. Good decision, as part of political economy, are cost-effective but also, with the focus on writing, for instance, imaginative or memorable. Once there is a decision there can also be truth about it. ‘Objectives’ are not, ordinarily, true-or-false but the statements relative to them are. Partly because of evolutions in administration, writing has, to put it crudely, become more dense. It may have shifted the burden of truthfulness-persuasiveness from narrating to accounting. It brings with it the question of what compels, something that has not been much discussed in accounting.

Accounting serves to find out and argue, to ‘learn’, give ‘answers’, ‘ammunitions’ as much as ‘reasons’ (Burchell et al., 1980: 14). But that should not force one to regiment everything only in those terms when richer evaluation is available. The use of accounting for management and command has matured with various types of argument examined in chapters 5-7 and which are not invariably intended for truth-preservation. They explain coordination and its development. Defence strategic (§5.5) and tactical (§7.5) planning have become developed by stages based on many premises that are not always explicit and often probable rather than necessary. Priority lists (§5.6) and cost-effectiveness-risk tables (§7.5) are repositories of such premises. Next to such enthymemes, that is, arguments by stage, examples also serve to set conducts in particular directions. Historical examples (§§6.2-3) and allegories (§6.6) served to advance outsourcing in France and risk reports in Germany or to explain why these novelties had been called for. Arguments by authority – of experts and common wisdom – were also offered (§§7.3-4) to encourage the adoption of one controlling report system. Arguments by example are non-demonstrative while enthymemes arguably offer a more accessible standard of demonstration. That explains why they could serve to argue very diverse subject matters and thereby coordination.

### **3. European peace and the evolution of European defence**

European defence administration is both rule-following and mission-oriented administration. It came with the concern to prevent another world war in Europe. It came to solve a problem. The notion of ‘problem’ may be characteristic of that mode of coordination. There are failures to abide by the laws and to achieve objectives. There are problems I called slumbering, stalling and scattering. These are new problems specific to the new reasoning that arose after Mahan and the invention of modern strategy (Hoskin et al., 2007: 180). It involves pre-emptive control by dominance and constant preparation. That position extends across regions of space-time and implies constant outward and inward vigilance of the ‘strategic subject’. Clausewitz’s and Jomini’s works were anticipations visible in retrospect. It has grown in the context of supreme military mass-destruction weapons after 1945 and supreme countermilitary suicide weapons mainly after 1991. It affected the conception of the defence of Europe.

One of the most remarkable phenomena connected with modern administration is the way that accounting caused people to engage in self-improvement (e.g. Hoskin, 1996). It happened

partly with efforts to control the abuses of bureaucratic rule-following. *Innere Führung* and *Auftragstaktik* are products of German military history supporting initiatives to accommodate democratic and military contingencies. The post-1991 professionalisation has remoulded military formations and recruitment and commanders and managers alike began to use accounting, a scorecard or a strategic map, to achieve objectives. This was subsequently used for all sorts of issues (§§6.2-3 & 7.1,3). Despite command-management likeness, management has been deemed problematic for it seems to have a lower standard of trust and responsibility (§7.2). This issue presupposes a particular conception of the world for its formulation. It has numerous sources but mainly comes from work, whose world is abstracted into goals: without job descriptions, there are no objectives and without them, no advance. Further problems arose in this world which have been addressed in writing. Controlling reports developed for German defence to correct balanced scorecards, doing the same as before, except 'better' (§7.3). It happened by evading expressions with more uses for business in English. From 2011, the reports have been discussed and transformed. Management could have evolved without controlling but it now seems almost inevitable. I suggest that it is something of a fluke. New modes of coordination came by transformation in a largely uncoordinated way. The advance of controlling is also one of limitation: there was one controlling of everything in Germany before scorecards were reconstructed and central (management) and decentral (command) controlling distinguished (§7.4). In France, in contrast, command seems to be the more formal genre of administration (§7.5). It provides a seemingly necessary method but, as multiple variants since 1870 indicate, one that is not sufficient.

European defence coordination was developed to solve particular problems and has been maintained by diffusing the tensions that came with it. Hence, another suggestion: controlling is not a virtue but rather the proclaimed absence of this or that vice. The compulsion that comes with some statements comes from persuasion and dependence. Controlling may well offer a comparatively clearer understanding of intricacies but it is also simultaneously an agreed mode of reasoning to be conformed (§7.3). At the level of countries, that dependence has taken forms that derive from a 'coalition of the willing'. The burden of security could be shared in exchange of a compliance to certain rules of engagements (§5.7). That is not so much a positive quality as the absence of a negative one (wars of aggression or conquests etc.). Within the state, armed forces find themselves in relations of dependence-in-autonomy with parliament, required to assess the cost-effectiveness of defence spending, and of autonomy-in-subordination with the government, choosing their path to reform (§5.2). These have been ways to ascertain whether all was in place to avoid financial mismanagement. Government-enterprise ties are discussed in some detail in §§6.1,3,5. The outsourcing of defence supply generated similar allegiances with objectives and evaluations. Here, it matters to establish that contracts are free of unreasonable risks (for instance losing critical security, technological or economic capabilities). Coordination came to mean: no holding back of information. That is again perhaps most evident in work relations. Risk and controlling reports in Germany (§§6.3 and 7.3) share one structure: fixing goals has become a prerogative of ministry leadership. Reports are regularly written by the autonomous project leaders and division heads. Decisions are then made on the basis of these reports and ministry leadership shares responsibility for the outcome. What this demonstrates is how accounting statements have been continuously clarified to the point where European security networks are demonstrably or even manifestly coordinated to address various forces of discord.

This is how administration altered possibilities for European defence: a new, more intense and closer kind of meta-administration had developed in particular after the second World

War. It focuses on the things and people that influence the conduct and the transformation of defences in Europe. Such meta-administration, or administration of administration, is a transnational kind of 'governmentality'. It is grounded in modern pedagogy by accounting and formed by reasoned-collectives in a specific context and by innovation and emulation. One aspect of the innovation was to bring together the bureaucratic rule-following and mission-oriented administration. The rules are a moving frame because objectives interact with the frame. The rules can be changed and sometimes administration creates a kind of defence that did not exist before. It stabilised by more or less persuasive accounting statements and has had a negative force, for it is not to allow ways of failing to be coordinated. Yet, one should not shy away from the naïve question of why so many diverse problems are recognised to be administrative. And what have increasingly esoteric issues to do with common administrative tasks? That is the issue to which Part B turns.

### **B. What makes this European defence administration**

One version of my answer to this is that defence has recently become distinct from defence administration in France and Germany and that, upon considering both cases, one may note some astonishing resemblances. The next answer is then that accounting has become integral to it. It is accounting for cost-effectiveness and for individual responsibilities, hence the notion that it is administration-via-accounting by laws and by objectives. Accounting links speech and glottographic writing by articulating both. It embodies one ideal sense of proof in writing that contrast that of glottographic writing and facilitates non-demonstrative, spoken arguments (enthymemes, examples or inductions) and contributed to make the game of coordination both accessible and dynamic. This administration also came with specific problems (avoiding disrespect for human dignity, financial scandals or feelings of insecurity) whose occasional reappearances prompted novelties, new arguments and loyalties. This can now be developed from an administrative, governmental and meta-governmental perspective.

### **4. An administrative answer**

Reinhart (1995) draws focus to a Luddite protest in the history of relations between defence and its administration. In the early twentieth century, that fragment of contemporary defence administration that was then conducted fell under war or military departments. In Germany, there has been a *Bundeswehrverwaltung* since 1956. In France, the present *administration militaire* is of more ancient coinage (1882). These administrations strongly overlapped in what is now called modern defence administration. Defence administration's 'control over troops is one of the misconceptions which have made disputes poisonous since the sixties' (Reinhart 1995: 387). As administration became the way to get people to make defence happen it also began to change command. One dispute that Reinhart quotes is about 'administered armies'. It is ordinary (albeit for Reinhart it is embedded within German remilitarisation). It is one of the ways that people talk. Reinhart suggest that control is one function of administration. Here is an almost linguistic answer to my question of 'what makes': what makes administration is that functions are called that. Names are sometimes changed to make it less off-putting: there are 'special projects' or 'agendas' that come with 'workshops' or 'committees'. These are signs of mission-oriented administration. But, as Reinhart notes, there is *something* that generates emotions like dislike. It was noted in §6.6 that a new coordination has brought some distance between the forces and what has long been considered 'their' arms. The same has been said of the soldier-commander relations. One side of settled human nature often resists novelty but people also feared what administration does to defence. Why then, I continue, are some functions called administration and not others?

The question may be rephrased here: what makes it possible for this administration to be recognised *as* administrative? One important administrative answer is institutional. It is the ensemble of norms defined in democratic institutions by parliaments, governments or ministries. These established collectives can be characterised by rituals which influence how people interact together and define new norms. The traditional understanding of article 87 of the German constitution has been that the parliament controls defence and that society controls the military (§5.3). In agreement with these rules armed forces were made distinct from the defence ministry (§6.5). In exchange for that, soldiers have become able to take planning responsibilities that were once inaccessible to them. In France, this administration had traditionally been integrated to military formations and increasingly became subjected to common laws after the 2001 rewriting of the government budget code. As a consequence, the role of the general administration division was reinforced. In both countries, defence staff management responsibilities became open to non-military personnel for the first time after the suspension of conscription. The result has been new civil-military rules and regularities: on one hand, defence and defence administrative functions split (§§5.2-3 and 6.5-6). On the other hand, defence administration became a matter of cooperation between civilians and soldiers. And there are joint concerns between the national defence business compromised by the military – immediate security pressures requiring import from foreign systems – and civil/public interests – they both have traditional and legal rights to the defence systems in question (§6.2). Amalgamation is also between bureaucratic, systematic writing and military mission-based tactics (§7.4). The defence administrative functions are then executed by individuals who comply with their rules and expand them and whose peculiarities then fix the organisation of the institutions.

One could also hear the question completely differently again and want for administration itself to answer the question. There have been administrative programmes which address the issue. ‘Neoliberalism’ (Supiot, 2017: 114) and ‘managerialism’ (Hyndman & Lapsley, 2016: 390) are programmes that direct attention to what administration was, is and could be. The one has been concerned with the cost-benefit analysis of administrative laws – which stop being the invariant framework of defence – and the other on evidence-based administration – not just rule-following but also risk-avoiding administration. In France, the 1959 and 2001 constitutional bylaws on budget acts that came with a ‘rationalisation of budget choices’ and a revision/modernisation visibly influenced defence norms (§5.1-2). In Germany, the principle of parsimony from the federal budget code was invoked in relation to the difficulty to apply national price laws on defence procurement (§6.4). Once benchmarking had become the norm in contract negotiation, the systematic audit of manufacturing costs seemed relatively cost-ineffective and became devalued almost to the point of dismissal. This is a kind of legal forum shopping or a system of rule by laws, where there is no law without some parties agreeing to apply it. In that context, risk management was deemed a secure basis upon which to execute complex procurement contracts (§6.3). To some extent, that has also been the case in France (§6.2). So it appears that ‘risk management’ could be one answer to the question of ‘what makes’ this administration. It is an administration extending to wherever there are strategic objectives supported by scorecards (§7.1-3). It has come with new employment contracts stipulating that part of the pay depends on achieving these objectives.

So this administration is a civil-military collective that interacts with political-military norms as much as a particular approach to defence, which is rule-following, mission-oriented and, which, more recently, became risk-avoiding. But in these various answers, administration is a given. One may move up a story.

## 5. A 'governmentality' answer

The responses just given – the experience, the institution, the advance – are three of the innumerable things that make European defence administration. They point to the political, managerial and legal approaches of this thesis. An aspect of what makes this administration is determined by the activities and decisions of those who take responsibility for it. Most of the time, administrative activity seems to be conducted in ways that are as determinate as stone. But the self-revealing patterns (§§5.1 and 7.3) have not always been there. These have firmed up as administration developed and sometimes as it was decided what to make of it. That is not to say that administration is unconstrained. There are endless blind things that shut down and open up possibilities. The rigid trunk that makes writing – semantics, syntax, coding of information (§7.3) – grows along the vines of chances. This is then the political dimension of my answer: this administration is an indirect voice for getting to make things happen, under the circumstances. It is the active judge – the Other and the Self (Hoskin, 1996) – who takes responsibility for that being that administration becomes.

The managerial axe of administration asks precisely who judges. To some extent reasoning is infectious and one self-identifies with and is acknowledged aspects of the patterns defining a particular community. European and American armed forces have long kept each other company (§1.2). There has also been socialisation across state, business or military collectives (the focus of chapters 5 to 7). This has been manifest with joint operations, supply contracts and management training. The legal axe concerns the evolving canons of judgment. That is not just a matter of advancing reasoning but of remoulding what is to be reasoned about. It entails more beliefs, more arguments but also new concepts, new ways to argue and new connections between defence and administration and – since advance is often ragged – dropping infertile norms. In that respect, German reorientation was a sharp turn. Integrated plans (§5.5), risk (§6.3) and controlling reports (§7.3) came with a great many novelties: objects (priorities, risks or objectives), evidences, candidates for being a statement, norms, possibilities or explanations. §7.3 suggested that management could have developed without controlling. To suggest that European defence administration resulted from accidents of history does not mean that one shall disregard what it incorporates.

This administration is one particular kind of governmental power in Foucault's sense (2007: 108) that is defined by its target, its underlying knowledge and its driving engine. Within the cultural transformations and historical understanding of learning defining European peace, novel paradigms of coordination developed across allegiance networks, that is, *administrative collectives*. Administration finds its end in the collectives it moves. It was argued that priorities, risks and objectives are some of the objects that became taken into account. Cost-benefit and also sometimes cost-price analyses are the typical modes of knowing for such administration. Since these analyses apply to administrative collectives and to the rules that govern them (§5.1), the knowledge may be said to derive from law and economics doctrines (Supiot, 2017: 123). Since bureaucratic administration, management and command are the references, it is a body of *legal and administrative doctrines*. The primary relay of administrative coordination is continuous accounting. It provides a foundation that supports an ideal of written proof that can then become a premise in a non-demonstrative argumentation. There are two distinct mechanisms of *arguments* and *allegiances*. They uphold both networks of relations that foster co-dependent and argumentative groups. They are necessary conditions to define European defence administration and are nonspecific. What makes it specific is to be the administration of *the* armed forces of Europe: there are no other than these. The promotion of administrative coordination of the late nineteenth century reflects the development of a commitment, by

circumstances, to the specialisation of discipline and resolution of problems. It advanced to a point where coordination became transnational. The genres of administration constituting this meta-governmental reason may now be distinguished.

## 6. A meta-governmental answer

Hoskin and colleagues investigate how accounting became critical for governing things in the twelfth century (Hoskin & Macve, 1986) and people in the nineteenth century (Hoskin & Macve, 1988; Ezzamel et al., 1990). It did not play a major part in academic awareness until the 1970s (Bassnett et al., 2018: 2102). But surely people have been aware of accounting forever? If not since the invention of writing (Ibid.) then perhaps since that of double-entry bookkeeping. There is another dissonance since accounting and the military were identified to be two important sources for the emergence of the governmental reason (Foucault, 2007; Hoskin, 2017). One would expect these to be addressed together in no ambiguous terms. Yet, in their review of military accounting, Cobbin and Burrows (2018) do not seem to list any study of governmental reason (and indicate only one study focusing on contemporary events). And in his comparative review of organisation and military studies Grey noted that security studies had been citing Foucault but that he was also an author that had written 'completely outside [their] subject area' (2009: 310). Examples provided in the case studies may suggest that the lack of accounting statements in the present defence administration in Europe is insufficient to explain these disjunctions.

A taxonomy of three genres of administration was identified. They constitute the extension of governmental reason that is European defence administration. My listing of bureaucratic administration, management and command is not definitive and recycles notions that have been around for some time. Each genre is distinguished by its mode of reasoning. In short, if bureaucratic administration is truth-preserving, rule-following and narrating, management by objectives and mission command are non-deductive, mission-oriented and accounting. These genres are ways for getting to make things happen also recognisable by their combination of statements (figures 17 & 19). The criteria by which statements of the genres are judged is cost-efficiency. Truthfulness plays various role in them: bureaucratic rules are cost-effective or not but management and command are not judged to be true-or-false but compelling or confusing relative to agreed objectives. Another key difference concerns glottographic/non-glottographic writing. Rule-following administration is more narrating-based and mission-oriented administration accounting-based. So another answer to the question 'what makes' is that European defence administration is a combination of these genres of administration. Importantly, it is *administration* – not just business management but also military command – via accounting, by laws and objectives. Several combinations of statement types have been studied specifically: rules, books, guidelines, plans, lists, maps, scorecards, reports, diagrams, briefs or orders. The genres came with governmental reason. What enabled the evolution of that reason into European defence administration, this thesis argues, was the coming together of what used to be separated: bureaucracy with management by objectives, detailed-order with mission command, management with command.

Before developing that, I wish to insist that the impersonal and abstract rule-of-law has not been replaced but forms a space within which ties of allegiance developed. The rule-following administration has not been dismissed for a more mission-oriented approach. Accounting is used to understand both the (mostly narrative) normative space and the facts that accumulate within it (by stimulating debate). That bureaucratic space of possibilities for coordination was remoulded by rewriting and rereading norms in France and Germany. Chapter 6 exposes some interactions between laws and contracts and how in many procurement projects in Europe,

there is no law without contract (§6.4) or how anti-trust laws came with the rearrangement of networks from public-private partnerships to state administration governed by private laws (§6.5). These would be rules modified by missions and missions modified by rules. §7.3 further evidenced interplays between objectives and controlling reports – and how mission-based approaches are self-judging. Certainly, the meshing of genres came with a sense that rules are never fully abided by (forum shopping) or that, since new objectives keep on being defined, reform seems permanent.

Another core aspect is that administration by objectives – management and command – is hooked up with the world in a piecemeal way. In French defence command seems to be more formalised than management (§7.5). However that may be, scholars write about the *methods* of management by objectives (Supiot, 2017: 145) and the *methods* of command (King, 2019: 70). The conversion to these genres and methods has been little by little, project by project, function by function. The contracting out of French defence procurement activities decided to achieve efficiency objectives has been deployed from manufacturing over quality controls to maintenance (§§6.1,5). Formal risk management was likewise introduced in Germany for a few projects before being generalised to the entire procurement function (§6.3). Balanced scorecards were adapted in France for a few functions before their adoption for the entire ministry (§7.1). And the planned expansion of performance-related bonuses for civil servants in France concerned categories of workforces starting from the top to the bottom (Ibid.). The list of methods of command may appear more uniform in comparison. Its expansion is gradual but in a historical sense. Indeed, Delion in his *History of military reasoning* identified some 90 variants in France since 1871 (2014: 400). Both management and command have relied on the definition of goals and the assessment of their attainment in exchange for autonomy. This is how they could be made to expand.

European defence administration is an administration that makes use of all genres. Genres help emphasising an administrative transformation whereby systematic writing came to be complemented by constant evaluation, financial and nonfinancial accounting came together and the rule of laws conjoined with the rule by laws. It is worth reiterating that there are individuals who represent these mutations and with them absolutely anonymous individuals who tell what is going on in their time. This is a methodological point that means ‘remember that these things have dates’ and that, while there are statuses, roles and grades, there is probably no such thing as ‘the European defence administrators’. That remark in no ways diminishes the value of understanding such administration. Many contribute to it but few use the term in their titles. Rudolph Sharping, former German defence minister, has often been presented to be one epitome of balanced scorecards (§7.4). In contrast, many quotes there seem to be authorless. This administration is also at once *European* being astonishingly similar for major national defences in Europe and *autonomous* being grounded in, or the product of, state, military and business administration. Indeed, strategic plans (§§5.5-6), risk maps (§§6.2-3) and control scorecards (§§7.1-3) are intimately and profoundly intertwined for French and German defences. Part of that character has come through mutual influences and emulation of the business administration of a private defence industrial base. A new reasoning appeared, contingent on a long series of historical accidents, whose results, expressed by knowledge or argumentative statements, have been, in an ordinary sense, the opposite of contingent.

### **C. Why there is defence of Europe**

One must return to simple instances to see what is surprising, to discover, in fact, why there is defence of Europe. Part of the justification has to do with the appearance, persistence and influence of the new coordination called European defence administration. The two significant

nouns that I have used are *arguments* and *allegiances*. There is the experience of being moved in a particular direction by effective and often non-glottographic written statements. That is the satisfaction behind powerful or convincing statements that one receives, debates with or directs at others. There is also one's dependence on networks of relations. They serve to avoid certain vices, for defence to be a burden. European defence may not denote positive qualities but the rejection of what is negative, annihilation, scandals or losses. Another version of my answer to the query of 'why there is European defence' is *transformation* and *coordination*. Transformation is the conceptual-historical tendency whereby one mode of coordination outgrows others. Coordination then denotes the ways that collectives form by producing common beliefs and ritualised arguments and solving tensions but also by developing new ways to reason and unearthing new questions. European defence appeared by transformation and, being coordination, created a new problematic.

## 7. Conceptual and historical transformation

Why is there defence of Europe? I do not mean to ask why Europe may need defence or why European defence is a thriving enterprise right now. This has been a Classic topic since at least the Roman Republic. But its conception has been historically singular in the early twenty-first century. I am talking about the concept of European defence. Three conceptual shifts have been identified. They have been linked with some historical examples of France and Germany. Remarkably similar conceptions were articulated in both countries starting from different commitments, as if European roads lead in the same direction.

I argue that European defence appeared from the initial distinction between defence and defence administration. These had been inseparable until recently. The situation in Germany evolved from a legal background where the Bundeswehr administration was a strict civilian matter. This was the common constitutional reading from 1956 until the 2010 reorientation (§§5.3 and 6.5). In France, defence administration was military, being progressively integrated to almost every command echelon from 1882 to 1975, until a 2001 constitutional rewriting (in particular see §7.5). In both cases, the break was linked with the suspension of conscription. Administration is mixed in several ways: at a certain point civil servants – soldiers and civilians – become political officials. From that point, issues are political (see specifically Ch.5). In other situations, support services to the armed forces are sub-contracted to business enterprises (for examples see Ch.6). In 1991, operational and organic (or administrative) command were discerned in France. In 2002 and 2011, similar defence bases reforms in Germany and France further singled out territorial command (§§6.5-6) and fostered the sharing of previously exclusive support services among military services. From there, administrative coordination could also extend to battlefields through operating bases. That is, a coalition of civil-military interests unites on defence administration issues. Before that, the issues had been governed mainly by civilian interests in Germany and military ones in France.

Second, the justification of the defence of Europe and its manifold administration has been conveyed not as much by a new conception of war as of peace. War moved from being the annihilation of the enemy to being constant preparedness to avoid war in the late nineteenth century. The early twenty-first century witnessed the appearance of 'hybrid' (King, 2019: 291) and 'asymmetric' (King, 2011: 119) wars that combine regular and irregular armed struggles between well-defined and diffuse entities. It came with the sense that peace is not absence of war but ongoing use of armed force to inhibit conflict. Defence administration, in that context, is for making continuous military deployment happen. This governance era adds a new poignancy to the expression 'pre-emptive control'. Control is pre-emptive to the extent that it enables to work lastingly different fronts simultaneously. Force is operated in global

deployments and by transnational security networks (§5.7). This European defence is signalled by 'comprehensive approaches', 'burden-sharing', 'pooling and sharing' and their ilk.

Germany is constitutionally a federal state whose territory was also partitioned for a large part of the late twentieth century and France is a central state with a tradition of expeditionary military deployment since the end of the Second World War (§4.1). The German government's authority on defence has been shared with federated states, business enterprises and allied forces (§§6.4-5) and, in France, it has also been shared with parliament and among military services (§5.6). The members of these various networks need each other. French people make a sort of virtue of security and Germans of parsimony and the ones put great faith on reason while the others strive for consensus. These differences are more of ethos than of intent. Arguably, anyone who becomes involved in these transnational networks of security will come to share something like a modest Euro-conservative position.

Lastly, what makes European defence administration effective is the modern management-command connection. Modern management and command were discovered in the same temporal, geographical and cultural frame (Hoskin et al., 2007). However, management by objectives and mission command had almost nothing to do with each other until around 1999, when management was introduced for defence administration in France and Germany (§§7.1-3). The conjunction of already-existing unsystematically-conjoined disciplines came with the expansion of administration for European defence two centuries after its invention (Hoskin & Macve, 1988). This was made to happen conceptually and practically (§§7.4-5). Talks about command or management 'dialogues' in French and direction by 'missions' or 'objectives' in German are informative. Both genres are also closely related in military units to the conscious use of service or operational contracts. They are modern modes of reasoning relying on accounting to shake things. They are related but can be told apart by semantical, knowledge, argumentative and allegiance relations. They also distinguish self-actualising from inquisitive evaluations in France (§7.2) and central from decentral controlling in Germany (§7.4).

Mission command is an invention of the late nineteenth century Germany adopted across Western armed forces by 1914 (Echevarria, 2015: 126). In contrast, management by objectives was adapted in French and German defence ministries by emulation of business enterprises. That is most explicit in the adoption, from 1999, of balanced scorecards from US business principles (Cooper et al., 2017: 995). Command has greater force in the sense of requiring an intimate knowledge of its audiences. That is because it is called for in situations, which are extreme and, by definition, cannot be conceived but remain in the realm of the hinted-at possible. Management drives along, being used for ordinary situations it cannot reach as far but gives a solemn rendering of cost-price comparisons. Command and management together form a powerful rhetorical alliance that uses accounting to persuade and to foster loyalties.

This is then why there is defence of Europe: a recent distinction of defence administration came with new possibilities for coordination, the reversal of the meaning of peace and war gave administration purpose and the conjunction of management and command conferred to it power to make coordination happen.

## **8. Administrative coordination and dispersion**

There is defence of Europe also because major European powers *share* a common reasoning and because *shares* in their activities are exchanged with civil society across nation-states. The patterns came with the conceptual shifts exposed in the previous section. Coordination also developed, I elaborate below, to avoid dispersion. Defence of Europe is more than an alliance of European armed forces. It also involves continuous politico-business-military traffics. The

‘supported’ and ‘supporting’ forces range in various dimensions: nations, services or arms and subsidiaries, subcontractors or suppliers. The kind of support that has been considered here is defence planning, supplying and controlling.

Chapter 5 argues that European defence planning occurred politically through international deployment mandates and, militarily, by multinational operations. Between 1991 and 2015 or so, these operations followed a recognisable pattern: battlefields were opened up by a few nations, stabilised by wide military alliances and rebuilt through international aid. Chapter 6 addresses European defence supply. Depending on their complexity and sensitivity, defence systems are negotiated in networks of government, military and business interests. Military operations then progressed with supply across allied forces and by firms. Relationships have developed variously and depending on safety concerns. Chapter 7 is then focused on control which is to grading what organisation is to writing, that is, a form of knowledge-power fuelled by discipline (Hoskin, 1992). There are many types of control about risk, cost, quality or safety outsourced to other (defence) ministries, certification bodies or experts. In each defence case – planning, supplying and controlling – there has also been common reasoning across France and Germany in the sense that similar systems of statements – strategic plans, risk maps or controlling scorecards – have been used in similar ways.

European, public-private, security networks are part of civil societies. They are splitting rather than uniting democracies marked by differences and inequalities. But among the many, changing faces there is no ruler, argument rules. The trouble with arguments about how to exercise defence and its administration is that none is actually decisive. Or they are effective because of the skills of orators or the cupidity of audiences. The military, wary of democratic disorder, capitalises on allegiance networks (King, 2019). Supiot offers a supplement to the usual tales of soldiery where generalised legal insecurity is characteristic of the governance era (2017). These are two accounts for why there was an uptake of feudal ties of allegiance, where mutually dependent parties support and assist each other: to avoid deception by others or to avoid self-deception. Hence the suggestion that rituals of argumentation and ties of allegiance are causes of both cohesion and dispersion.

Three main sources of dispersion have been identified – slumbering, stalling and scattering. These denote different kinds of deception: where (i) reasoning is not shared, because a point cannot be made (arguments are ineffective and responsibilities evaded), (ii) uncertainty cannot be controlled by certainties offered by common knowledge (arguments are good but responsibilities shunned) and (iii) what used to be trusted ways of reasoning have become sterile (responsibilities are taken but arguments exhausted). These were examined in chapters 5-7. They have been addressed in the context of a steady interplay of genres of administration. The following briefly returns to each kind of dispersion.

First, visions were not fully absorbed. Remember that despite the constitutional rewiring in France many exceptions remained (§5.2). Budgets remained largely defined by ministries rather than by missions, personnel costs have become a mission – illustrating the recurring confusion between measures and targets – and military operations have been accounted with exceptional items despite being ongoing. Reforms do not always do well by their own measure of success. Statements were said to be used to travesty unfavourable information and to be suspiciously overused. Statements were said to be unmoving or followed imprudently. That happens when reform plans fail to acknowledge recalcitrant routines or because accounts are not clear enough to preserve the reform. I added that effectiveness depends on statement quality and audience sensibility (§8.2ff.).

Second, the defences had to get along with stalling and muddling through. The powerful focus on knowledge in administration – however robust and well-known – hangs on uncertain walls. There is greyness in allegiance networks. That comes with serial subcontracting and indirect control where responsibility is diluted along supply chains. It also comes with new problems: members lose skills to other members who support them and become competitors. The members may also be affected by political scandals. This happened with the EuroHawk project and logistics services in Germany (§§6.3,5) or the Louvois project in France. Both projects were terminated prematurely, in 2013, and the services, which had been privatised, were reinstated in 2015 to avoid bankruptcy. Critical network elements had been overlooked.

Last, established genres of reasoning may also wither, fail or become instinct. In which case one is disinclined to call them administrative any more. The fundamental development in the birth of modern management in French and German defence was the creation of a new setting in which to argue about objectives and responsibilities (§§7.1-3). Once balanced scorecards were there, what followed may have seemed pretty determinate. But the emergence of the setting was not pre-determined. At some point balanced scorecards no longer seemed right – too complex, too abstract, rarely used – and further variants emerged metamorphosing into a new paradigm of controlling reports. What had been appropriate passed from certainty to curiosity. That is contingent to management but fundamentally new genres could also evolve. Balanced scorecard developed from almost nothing over a mature state and to a final end. Management may not be like that, barring intervention or failure to thrive.

European defence and its administration thus link closely for better or worse. On one hand, there are a handful of genres of administration which accommodate various interests. On the other hand, these are linked with writing systems that may not fixate, be uninformative and decline. A few shifts in conceptions explain the rise of defence of Europe – the separation, reversal and connection of section §8.7 above. The success of writing systems that determine what counts as success – strategic plans, risk maps and scorecards –, whether these are used and the visions they entail lived by, then explains its perseverance. One could rewrite them entirely and orientate European peace in another direction.

\* \* \*

### **The synthetic-analytic answers to the questions guiding the research**

How has European defence administration emerged? How is it maintained and destabilised? How does it help maintain and destabilise European defence? The short answers are ‘early 1800s education’, ‘accounting’ and ‘giving an image’.

European defence administration is a particular disciplinary reason and conduct discipline that developed and became pre-eminent over others. The starting point of this process is a historical a priori within which all administrative discourse makes sense, a new understanding of learning to learn by writing and grading that appeared around 1800 in the West, whereby a few students became deeply impressed by accounting to evaluate people. That conception became adopted and adapted almost globally and for European defence through historical accidents (alongside demographic, economic, technological and cultural changes and Euro-American, public-private, civil-military exchanges).

The idea that European defence administration forms a unity is a precondition for there being such a thing as transnational security. But it is also many-coloured by what I call genres of administration – bureaucratic administration, management and command – that have been brought together by accounting. Accounting is used in any way for getting people to make

things happen and is prior any administration. Is it constitutive? Or is it devising ever closer links between administrative knowledge and experience? The very notion of constitution is a one-way concept: one considers how A constitutes B. 'Analogy' and 'correspondence' are symmetrical: if A is analogous or corresponding to B then the reverse is true. The trouble is that analogy suggests independence while correspondence would imply identity. To counter this I have considered how accounting *denotes* mathematical relations in naming and *refers* to them perspicuously. To emphasise: if accounting moves anything it is indirectly. As with balanced scorecard, some crises may be localised to individual systems of writing accounting. But that may only move a small proportion of the lived administration, because problems in one area are seldom contagious and do not leave everything in ruin.

The particular genres that make up European defence administration can be distinguished by their combinations of statement types. These statements express the concept of European defence (and what is expressed is an idealisation but not completely unrelated to that which is experienced). A transnational and meta-governmental European defence thus came into being in the course of the dialectic of statement-development. This sense was fixed with the simultaneous occurrence of three conceptual shifts: a separation between defence and its administration (clearly supported by organisation charts), a reversal of the meanings of war and peace (supported by operating models) and a connection of management with command (supported by decision briefs and balanced scorecards). The shifts became effective at various points and the overlap is recent. Defence might have got on just fine without that. And for those who do not take the leap past nation-states the image of Europe will remain inchoate.

## Chapter 9. Advancing the understanding of military accounting

This observational-conceptual analysis of European defence administration was conducted by caring about several types of statement in hotly contested problem areas. This has led to many expected and also unexpected results that are developed in a way that hopefully challenges pre-conceptions about accounting and defence including that accounting statements are lying 'outside the reflexive medium of language' (Supiot, 2017: 92). On the other hand, the thesis is unlikely to undo personal opinion including Hacking's, an avowed 'old time ban-the-bomber and youthful participant in numerous marches and occasional jailings' (2008b: 12).

Chapter 9 shall now try to explain the thesis' various contributions to the research field of military accounting. There are two points to notice that help to build up understanding: the first concerns the interconnections between security and accounting (and between command and management or command and accounting). The second relates to Hacking's work (and how it enriches both Foucault's 'governmental analyses' and certain accounting conceptions). By stressing these, the chapter points at possible investigations in the future. It returns at the end to the debate about a European army.

The chapter progresses through a series of statements from (a) to (f) to crystallise what the contributions are. One contribution is historical since the thesis provides analyses of how accounting and defence have been brought together in contemporary Europe. It is (a) an immediate remedy to the decades-long tension that arises between the 'resonating historical significance' of warfare and the absence of 'a proportionate response in the study of military accounting' (Funnell & Chwastiak, 2010: 147; Funnell & Walker, 2020: 673). The thesis further gives (b) evidence for how accounting can be used for modern 'command' thereby 'drawing on management literature' to illuminate this 'elusive and difficult' concept (King, 2019: 69). A related contribution comes in response to Norheim-Martinsen's observation that, in defence studies, 'NPM reforms are inevitably an essential element within [a] neglected management domain' (2016: 315). By examining management reforms for French and German defences the thesis offers (c) new ways for conceiving of the relation between management and command. As it happens, the management of 'risks' was one object of such reforms notably in Germany from 2014. With some conceptual additions to the analytical framework of 'governmentality', the thesis then opens up (d) new explanations for how the government of risk helps collectives to 'adjudicate interests, build confidence in and associate with' procurement projects (Jordan et al., 2013: 156). These additions come partly from the fact that the thesis develops upon nascent analyses of accounting statements (Bassnett et al., 2018). From that commitment, the thesis may also invite (e) a revision of Miley's and Read's (gripping) suggestion that 'cartoons can be considered as a form of accounting themselves' (2014: 161). Finally, while the approach remains emergent in accounting research the thesis exhibits that (f), together with a careful reading of Hacking's work, it may provide a productive alternative to the 'London School of governmentality' in addressing how administration-via-accounting 'represents and produces social effects' (McKinlay & Pezet, 2010: 494).

**(a) *The modern conception of learning comes with 'governmentality' but making writing and grading the way to generate state support also began to change the military support of the state (nevertheless it remains important and neglected in accounting scholarship).***

One contribution of this thesis is to start filling a void in governmental accounting studies on defence illustrated by the quasi-absence of present-day military accounting study (Cobbin & Burrows, 2018). That is made by describing defence administration in France and Germany

between 1989 and 2015. This focus enabled the thesis to draw out earlier sites and different mechanisms for explaining the origin and evolution of governmentality: it begins with military education in early nineteenth century America, rather than with a twentieth century scientific management (Ezzamel et al., 1990) and develops not just by coordination but by coordination of coordination – not merely assessments of cost-efficiency but of that of networks (Supiot, 2017).

Conducting a governmental analysis of contemporary European defences seems to evince both inertia and novelty such as when a familiar problem – for instance, ‘Public Management’ – is posed in a setting different from that of its appearance – for instance, ‘Defence in Sweden and Denmark’ (Catusus & Grönlund, 2005; Skærbæk & Thorbjørnsen, 2007). That is advance by accumulation of knowledge about how the problem manifests in various sites. Yet, Foucault (2007: 110) identifies the military to be one spring of ‘governmentality’ – along with the police and the pastoral; being in fact the first site where the new governmental reason developed – in exactly the same terms as Hoskin’s and Macve’s ‘genesis of accountability’ (1988). Studying present-day defence is therefore more about ‘governmentality, two centuries on’ than about the application of this problem in an unusual field of activity. Why then has the military model seldom been addressed by accounting studies continuing Foucault’s work? Perhaps, because of the common perception of the military’s ‘uniqueness’ (Boëne, 1990).

Just as defence is essential to the governmental state – by supporting it – and, it seems, to Foucault’s ‘governmental’ framework for its analysis so is accounting (Hoskin, 2017). It is one further justification for studying the two-way exchanges that connect accounting and defence. Accounting, it was illustrated, fixes, modifies, makes more determinate how people conceive of themselves and make things happen. That is partly due, it was argued, to a particular criteria for telling the truth whereby decisions are not merely to be applied but also revised depending on their utility – the mission-oriented administration. The effects are also due to what makes accounting, the presentation of facts in a mathematically regularised way that only indirectly indicates what ought to be made. That is, to repeat what has been the *bête noir* of new-critical accounting researches for some time, accounting is not conceptually inferior or descriptively secondary to defence or its administration: in various cases it was shown that strategic plans, risk maps and balanced scorecards are used not for rolling out European defence but rather to work out what it is.

The thesis shows that state and defence reform are closely tied together. This makes plain, among other aspects, that the military has become an integral part of the supportive state. The reforms were also conscious attempts at coordinating coordination by introducing new type of statements and evaluation procedures. Remarkably, the defence ministry was the first ministry in France that was added to the ‘Balanced Scorecard Hall of Fame’ in 2008 and that has developed a professionally certified audit service from 2012. That was part of a wider shift whereby French and German defences started to be governed by supplier-client relations following constitutional reforms of budget acts in 2001 and 2009 respectively. Not only did the reasoning become common but then the responsibilities could also be exchanged among like-minded allies. This is a case in which a (national) coordination became (transnationally) coordinated. Another sense appears when one returns to governmental reason. What was decisive about the new reason relative to the previous ‘raison d’état’ was the extension in the uses of accounting to nonfinancial and accountability purposes (Hoskin & Macve, 1988). By the early twenty-first century, the thesis illustrated, the range of nonfinancial purposes had been further extended with entire legal systems – indeed price legislation – being accounted

for. In that sense there has been an ‘accounting-based’ coordination of the legal coordination of defence.

The thesis is also concerned with how evolution was made to happen. There was an uptake of scorecards to avoid self-deception, confusion or error, and of strategic plans to avoid deception by others in negotiation about public resource allocation (among military and other governmental services). In an ideal governmental state decisions should be cost-effective – an ideal quite clearly expressed in the status of French general control. Government officials have to resort to facts to argue for state policies. Facts are sifted through accounting procedures that help determine what facts are. From the start, the governmental reason developed by arguments among general staffs and evaluations of logistics functions (Hoskin et al., 2007). What explains the uptake of the European defence administrative reason in the early twenty-first century, the thesis demonstrated, are new connections, new arguments, new evaluations among armed forces, parliaments, governments and business enterprises around all kinds of administrative functions. In many situations, accounting did not just serve to assess the cost-effectiveness of decisions about the functions but also of the kinds of network through which the functions are conducted.

***(b) By enabling dialogue and exposing mathematical naming regularities all at once, accounting became a solution (not a final one) to the issue of training and combat cohesion that diffused from bases to battlefields; it does quite a lot for command in dealing with novelty (even if defence studies paid little heed to it).***

Another way that the thesis brings accounting and defence studies together is by providing evidence about the ways that accounting is and can be deployed for command. This addresses a dissonance beyond the relative disinterest of accounting students for defence (Funnell & Walker, 2020) and relative disjunction between organisation and security studies (Grey, 2009). Accounting and administrative coordination are seen to be symmetric with the one defining the other and vice versa (for example Hoskin et al., 2007). King’s examination of the present transformation of military coordination (2011, 2013, 2019) has connected command to a kind of administrative coordination: ‘while commanders have retained sole responsibility for any operations, the staff have assumed an increasingly important role in decision-making’ and ‘actively engaged in the executive function of management’ (Ibid.: 396). King does not stress the accounting dimension of coordination examining instead how ‘artefacts’ allow staffs to ‘appropriate decision-making authority’ (Ibid.: 371). To grossly simplify, cohesion is primarily explained by drills, training and learning although it has been noted that ‘artefacts structure and facilitate collective cognition’ and can ‘improve decision-making’ (Ibid.: 405). Command-statement connections are examined during combat but learning-statement relations are not developed.

The thesis exploits correspondences between writing and reasoning, between accounting and command to explain how the types of statement and the genres of administration are articulated together. That partly explains that people do not run off in all directions and that ‘command collectives’ (King’s choice of words) exist. Accounting serves to make various claims to facts from a criteria of utility and to conduct non-demonstrative arguments in contrast with the less practical similarity and truth-preserving principles (Ch.5). Accounting also maintains relations among collectives whenever narrative writing or speaking seem to be blocked by the uneasiness of documenting an uncertain risk evaluation or the inability to talk about it (Ch.6). Accounting does not only operate by transcribing speech but also by ordering, classifying and ranking information (Ch.7). King (2019: Ch.12) dedicated a chapter to matrixes and other ‘artefacts’ without addressing writing and thus overlooking how ‘reading’ occurs. By seeing

accounting to be a repository for more than numbers and visualisations serving decisions, I show that it carries reasoning and can transform the understanding of command by which one is possessed.

Accounting is a response to novelty in information-rich societies. It has become a significant way for sharing knowledge. It is not definitive since it raises further questions: whose accounts can be depended on? A lot of work in command involves sorting out individual responsibilities, gaining an intimate knowledge of others and making things happen. Studying the use of accounting may help to combine the traditional ways of grasping command, the psychological and the rational moved, respectively, by gut feelings and by reason (Hasselbladh, 2005). Importantly, the two understandings may appear more clearly in combination during combat, when considering that command involves using both written glottographic orders and written non-glottographic cost-benefit-risk tables. The former statement type is more literary and the latter more mathematical. One is familiar but very long; the other is more consistent but also more abstract. Accounting also delineates command for combat and training, battlefield and base situations: missions briefs differ from action plans and highlight different argument types and techniques of allegiance. Extending the view of military cohesion that is 'concerned with the details of battlefield performance and the practices, procedures and drills which soldiers are training to perform' (King, 2015b: 12), this accounting perspective further explains how intentions pass from commanders to staff and among soldiers. It shows that accounting is necessary to generate cohesion around narrative orders. The more striking implications of this will perhaps be for military education itself considering that 'if they do not recognize what collective military practices these [accounting] symbols imply, the soldiers will lack social cohesion; they will be militarily ineffective' (King, 2006a: 510).

***(c) The trajectory of European defence administration, being one kind of coordination, is not the triumph of management (Supiot, 2017) or command (King, 2019): it is a combination of both and of rule-following with mission-oriented administration, together conceptually and in the same fields of experience.***

One conceptual contribution of the thesis is to offer a way for conceiving anew of the relations between management and command, two genres of administration integral to modern meta-governmental activities. This comes in response to the observation that management has been (unfairly) disregarded by security studies (Norheim-Martinsen, 2016; King, 2019: 69). To this I added that military command being part of the roots of 'governmental management' (Foucault, 2007: 110), understanding the former may serve to understand the latter. Consider two approaches: first is Supiot who opposes government and governance or command and management: 'whereas government implies a *commanding* position above those governed... governance starts from individual freedom' (2017: 116, italics added). Second is King who confuses them by identifying management with a function of command and by asserting that the latter is conceptually 'superior and prior' to the former (2019: 67). The issue, the thesis argues, is that opposing or confusing command and management is unhelpful to understand what unites and differentiates them at once. Whereas by translating them into a problem of logic the thesis starts reflecting about this.

What this thesis shows is that management and command may be considered to be in the same category by evidencing that particular communities use them both and explaining that their concepts manifestly link. On one hand, business and military strategies share a common ancestry in military education (Hoskin et al., 2007). They encompass identical presuppositions about learning and anticipating facts. On the other hand, management by objectives and mission command evolved separately, developing formally compatible notions of cost,

benefits and accountabilities that were disjoint in France and Germany until 1999. In the short run their development seems quite inescapable but in the long run what happened was not at all inevitable. Their association with inspection and audit in France and central and decentral controlling in Germany is mere happenstance.

King proposes that 'by drawing on management literature, it is possible to begin to define that often elusive and difficult concept – command' (2019: 69). The thesis agrees but develops another perspective on accounting and management than Supiot and King. King focused on decision and the work of Drucker. For Supiot 'logico-mathematical language [and accounting] is univocal and non-reflexive' (2017: 167). The authors have differently bypassed a historically significant and common attribute of management and command.

Accounting to persuade and perpetuate allegiances is at once what brings command and management together and discerns them. Glottographic and non-glottographic writing show up in both, in seemingly reverse proportions. Narrative orders are necessary to command partly because on contact with the enemy command orders can only be spoken (King, 2006a). Management appears dominated by graphs more than by decrees since non-glottographic writing developed for the pronouncement of statistics and cost-price analyses. Distinguishing these by linguistic, epistemological and argumentative characteristics and by experiences of dependency enables to reconsider the concept of their relation. In that perspective, command and management statements are to be analysed according to denotational and referential semantical accounts. They are by-products of cost-benefit and cost-price analyses, which ritualise arguments by enthymemes and by examples in order to maintain mother-daughter and client-supplier relations. Or to put this in another way, command tends to duplicate and management to simplify.

The thesis thereby clarifies the notion of 'collective command' by examining it in war-and-peace situations and showing that the use of different combinations of statements types can orientate conducts in very different directions. Modern command is not just one approach to decisions but also a particular mode of knowing and arguing that affects how people think of themselves and of what should be made to happen. Significantly, it is constitutive of and constituted by accounting. Indeed, what the thesis has sought to demonstrate is that it is the proliferation of accounting statements such as mission and decision briefs or action plans that has shaped possibilities of modern command and European defence.

In this light, the rhetorical alliance between the extreme but not so frequent visions of command and the more normal yet uncertain visions of management was the second innovation to enter the highway of defence coordination after the first innovation of rule-following by writing and numerical grading as exposed by King's observation that 'a series of bureaucratic practices – and associated artefacts – (...) emerged alongside the standing headquarters to facilitate administration' (2019: 98).

***(d) It is difficult to find out the truth in real-life situations, by trial, error, luck or some insight, but it is not uniquely relevant for coordination: it is not directly or primarily the business of management-and-command and in any case effective arguments and loyalties are what matters.***

The thesis complemented the study of the governmental reason by adapting Hacking's frame of styles of reasoning (2012). That allowed for an analysis of reason-and-reasoning relations within three statement types. It also enabled to illustrate how miscellaneous that reason is in terms of objects addressed and games played. Following from that it clarified some conceptual relations between management and command. In that sense, the thesis advances some

generalisations from studying particular genres. These concern the way that governmental reasoning shifts and are expressed by enriching the analytical framework of 'governmentality'. It consists of three aspects to understand power effects (Foucault, 2007: 108). There are (i) *targets* of power, the defence systems, formations or rules. There is then the (ii) *knowledge* of their characteristics, accountable or cost-effective. And there are (iii) the *apparatuses of security*, the ways of learning about the targets partly through statistics, which also have some normalisation effects. Foucault insisted on the importance of knowledge by stressing that 'governmentality' is one 'regime of truth' (2008: 19). While he also noted the importance of 'truth games' by which certain discourses are capable of being deemed true or false (Florence, 1994: 315), this thesis has developed two different ways of making some aspects of these games explicit. One is given by Hacking's work (2013, 2014, 2016) suggesting that reasoning is not just about finding the truth or the best conduct but also for arguing about these things. Another way of complementing King's study of command (2019) is given by Supiot's analyses of subordination (2017) suggesting that networks are held through asymmetrical exchanges between supported and supporting parties: it involves examining how subordinates are evaluated-and-supported and where joint responsibilities apply.

The analysis has been conducted in particular in the context of the risk management of defence procurement projects that developed from 1996 in France and from 1998 and again in 2014 in Germany. Following on Jordan and colleagues (2013) the thesis has shown who the targets are, which subordination ties are important and how, what is deemed true knowledge and how arguments about it are conducted: various interests have been articulated together and commitment to the projects developed through an obligation for project leaders to write risk reports that came with supporting guidelines on how to write reports and joint decisions with ministry leaders about how to move the projects forward. The diagrams were indirect 'platforms to adjudicate interests' (Ibid.: 168) being condensed statements about the longer, narratively written, reports that were to be discussed. Following up also on the suggestion to focus more on these 'in networks of organisations rather than discrete organisational entities' (Ibid.: 172) it was established that although in some cases common 'risk databases' were used between clients and suppliers in most cases they remained separate. They also became a minimum requirement for the participation in bidding procedures. And in negotiation about what technological route to follow 'risk' provided the more practical criteria for cost-benefit evaluations. In any case the outcome of these negotiations is context sensitive and a function of the clients' power market and their suppliers' market power.

The study of genres of administration throughout contemporary defence reforms in Europe suggested in particular that bureaucratic and mission-oriented administration have different criteria and roles for truthfulness. While for Jordan and colleagues confidence within networks is 'not based on a belief in true and precise representation' (2013: 164), the thesis highlights that an important motive behind bureaucratic administration and command is to find out the truth. What rule is this or that a case of? Is disorder caused by a break with the rule-of-law governing the case? It also matters that the soldier's conduct correspond to the commander's intent. At the same time, large parts of management and some of command seek to compel people indirectly, by non-demonstrative arguments, into making things happen.

Decisively, 'an argument is not good or bad according to the extent to which it determines the best course of action, or the truth' (Hacking, 2013: 423). Being persuasive and telling the truth are neither independent nor identical things. But arguments are also effective, the thesis added, if they are memorable, suggestive or enlightening. It depends on the backgrounds and sensibilities of the audiences, the structure of statement types (sequential or simultaneous)

and the coding of information (phonetic, pictographic or else). Hence, the thesis also suggests that coming to grips with how argumentation is conducted and with what type of statements adds explanatory force to the examination of the governmental reason.

***(e) The point of administration-via-accounting is not just to convey information but to try and convince that it is solid stuff, not to be challenged, not challengeable or only challengeable along the lines that are drawn in the statements. The 'progressive' way is to modify the concepts without limiting their consequences but by expanding their domains and creating richer accounting. So let's take the sideways look.***

The thesis builds upon and extends emergent analyses of accounting by naming and counting in a non-glottographic written way (Ezzamel & Hoskin, 2002; Bassnett et al., 2018). While accounting is considered to be the breakthrough in the transition from orality to literacy (Ibid.) this thesis also shows how accounting enables to connect narrative writing back with speech, by condensing and fixing ideas and laying down tracks in reasoning to which experiences are brought to respond. That partly explains why it serves for meta-governmental coordination. Examining statement types not usually considered accounting allows a richer understanding of the reality accounted for and an appreciation of the links with other kinds of delineations. 'That accountants may not recognise these [statement types] as accounting does not stop their being accounting' (Miley & Read, 2014: 162). This thesis shares Miley's and Read's sentiment but adopts an attitude that would tend to refute their suggestion to consider that cartoons are part of the set defining accounting statements. The thesis suggests that cartoons omit a lot of the things usually used in the name of accounting.

Accounting is, among other things, a mathematical activity making regularities in naming. Bassnett and colleagues suggest that one may usefully see writing 'as' accounting's foundation and invoke 'simulacrum' (2018: 2100). On one side, either a lot is already known and what is needed are new perceptions or much is still unknown but that may, in time, confirm the authors' visions (hence 'seeing as'). On the other, accounting studies may not need to share the visions of accounting users but should explain what is held to be happening (that is 'simulacrum').

The relations between seeing anew, seeing aspects and new information are subtle. For example, the thesis recounted how, upon being exposed to war victims – seeing them, hearing about them or forming a clear image of them in their mind – people in Germany revised their conception of the parsimony of a particular defence procurement project. People saw what they saw and what they did not see before: expansive vehicles, unprotective – the defective shields of soldiers who were once alive. They did not see the military vehicles 'as' shields but for what they are, shields. That was foreseeable but it stuck. There is no new information here but some people's eyes are opened. Such vivid experiences are connected with 'simulacrum' because accounting, without verbs, cannot make claims about what is stated. Vehicles may be recognised to be more or less costly or more or less useful only by reference to something else. How one accounts for these vehicles shuts down and opens up possibilities. 'Simulacrum' expresses various world-statement relations by making use of the repertoire of 'similitude, simultaneity, simulation, and dissimulation' (Ibid.): accounting is 'merely' similar to reality, a representation, that shows simultaneously what is and what ought to be. It also simulates, by applying statistical laws to predict what could be. And since accounting is choosing, what is not accounted for is 'dissimulated'. That is (using different prediction laws) how Miley's and Read's cartoons work: they 'convey information not easily captured in prose' (similitude), 'holding the establishment up to ridicule' (simultaneity-and-simulation) and present 'only one side of the truth' (dissimulation) (2014: 167). However, Bassnett and colleagues would exclude

cartoons for drawing and limited counting. Therefore, while being wonderfully suggestive for understanding many statement types, the thesis suggests, ‘simulacrum’ may not serve their intentions to characterise what makes accounting what it is.

Beside these few words of caution, the thesis has been actively comparing accounting with narrating to explain compulsion. The effectiveness of accounting lies in what it enables to learn and with what clarity the learning occurs. It serves to make narrating coherent. So while being *archaic* and age-old accounting is also *primordial*, making super-statements. Accounting exposes what sentences are at pain to express and hardens intents. It is thus also *denotational* (having meaning) and *referential* (used to refer).

The contrast of accounting with narrating is between two ideals of reasoning. There are statements that, after some reflection one totally understand and gets all at once, seeing them whole with clear conviction. That is accounting. There are statements laid out in a finite series of sentences that one checks line-by-line. That is narrating. Accounting links with immediacy, making facts obvious, after running through the statements many times, although one did not notice them before. Narrating is closer to the ordinary being checkable almost mechanically provided one is patient enough. Most administrative systems of statements, strategic plans, risk maps or scorecards, combine the two types or verbal and nonverbal statements together. Narrating is more likely to be inconsistent and, while encountering a story, one often wonders who checked what. The paradox of accounting is that it is often offered in example for what exercises administration but not all accounting is brisk and most administration is narrative. These are two *ideal* statement types, with many more ways to conceptualise them and many more types of statements to be exposed in contrast. Another contribution of this thesis is thus to have, over the course of clarifying its own research problems, clarified these aspects of the non-glottographic expression programme (Bassnett et al., 2018).

	Ordinary (familiar)	Extraordinary (vivid)
<b>Glottographic expression</b>	<b>Speaking</b>	<b>Writing</b>
Knowledge	Common (most is assumed, not stated)	Specific (points can be recalled)
Argumentation	Brief	Back-and-forth
<b>Written expression</b>	<b>Narrating</b>	<b>Accounting</b>
Knowledge	Verbally meaningful	Mathematically regularised naming
Argumentation	Sentence by sentence	All at once

**Figure 20: a relational exposition of accounting beyond money**

**(f) *Expressing things anew, making the past the history of the present, comparing and contrasting and taking a look at the uses rather than the meanings of concepts may help jolting some preconceptions: this ‘accounting for Hacking’ is a complement to the ‘London governmentals’ own ways of ‘accounting for Foucault’ (McKinlay & Pezet, 2010).***

Unlike many contemporary authors I avoid discussions of “methodology” to the point that many find it difficult to figure out what I am doing. (Hacking, 2015: 25)

Hacking clearly saw that there are different methods of discovery and agreed that there are significant practical differences between their procedures but, in his opinion, these are of little conceptual importance (1984: 114). That motivated him to express pragmatist-sounding ideas although he has never felt any sense of commonality with self-identified pragmatists (2008a: 33). ‘I help myself to whatever I can, from everywhere’ (Hacking, 2002: 17). As for pedagogy, some analyses may be more certainly free of error but others may better explain to audiences

the intuitive connection of ideas. A last contribution of the thesis is thus to have, perhaps beyond the glitter of exotic features, provided an account of the relations of Hacking’s projects together and in connection with Foucault’s work. It developed one conception of accounting, being mathematical writing, in Hacking-like ways. His projects help highlighting two branches of the subdiscipline of governmental accounting. One branch has connected Foucault’s arch-genealogy with interpersonal sociology (Hacking, 2004) and another links it with language philosophy (Hacking, 2014, 2015a). One branch is closer to the project Hacking called the ‘Making Up People’ and the other tied with ‘The Styles Project’. The former has been the path most frequently taken by so-called ‘London governmentals’<sup>307</sup> and the latter fits the non-glottographic expression programme. These are complementary accounts for how people are moved to make things: by socialisation or means of logic (knowing and arguing). The thesis followed suit mainly on the later path although Supiot’s influence is reminiscent of the first one. The thesis examined various types of statements used in the name of ‘administration’, ‘accounting’, ‘costs’, ‘benefits’ and ‘accountability’ in different sites. In particular, this style of analysis helped evidencing how accounting moulds possibilities for European defence through the meta-coordination of civil-military networks. What enables this is the combination of three genres of administrative reason, distinguishable by their own statement combination, that entails accounting: bureaucratic administration, management by objectives along with mission command.

The thesis links two fields of research which began with different motivations, accounting and defence, and recasts the theme of meta-governmental coordination in a problem of logic. This has enabled a more specific grasp of the origins and evolution of both ‘governmentality’ and military cohesion. It offers new ways for further clarifying the notions of management and command specifically and the analytical framework of ‘governmentality’ generally. This has been achieved in part by attending to arguments and allegiances. It also enables to contrast narrating – spoken and written – with accounting and other non-glottographic forms of expressions by drawing attention on the experiences of immediacy and obviousness. Figure 21 summarises.

<i>Concepts Phenomena</i>	<b>Defence</b>	<b>Accounting</b>	<b>Command</b>	<b>Management</b>
<b>Defence</b>	<i>France &amp; Germany</i>	Emergence & evolution/stability	State support	Supportive state
<b>Accounting</b>	Writing & evaluation	<i>Denotations &amp; references</i>	Mission-based	By objectives
<b>Command</b>	Inspection, decentral control	Action plans, mission briefings	<i>Bases &amp; battlefields</i>	Meta-governmentality
<b>Management</b>	Audit, central control	Plans, maps, scorecards	Reasoning & coordination	<i>Rules &amp; contracts</i>

**Figure 21: high-minded mapping of contributions**

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<sup>307</sup> The label ‘London governmentals’ is from McKinlay and Pezet. It seems quite convenient although what it means is not exactly clear. Perhaps many contributors to accounting scholarship who cited Hacking’s or Foucault’s works would be content to be called that but not everyone explicitly self-enrolled. It is clear that the power of some contributions made many people take for granted that Hacking was for sociology (§2.7). Now it seems to be a feature of great philosophers that they can be read in many ways. I do not want to take issue with anyone’s use of certain texts but only to redirect attention to the *analyticity* of Hacking’s work he himself stressed.

## Now does Europe need an army?

I am not sure it matters. This thesis emphasises unity beyond diversity. There could be more uniformity as a result of a complicated tangle of many local events converging on an emerging consensus. Anyone intending to bring all or parts of the French and German defences closer together may start by reading this thesis. However, there are reasons to believe that some duplication will always remain. One concerns probability: every military deployment requires duplication in inventory for supply disruption on the battlefield is expected. Another concerns possibility: duplication may be needed for it is a good hunch that sooner or later things will go badly wrong again but in ways unimaginable. Precautionary principles urge caution precisely where calculations of expectation have no foundation. Wars and pandemics are not known well enough but they are imaginable, which explains support to nationalistic positions. One should also mind that which one cannot imagine.

Even before the end of the Cold War, European defence was conceived to operate ideally at a supranational level (Howorth, 2000). Europeans and Americans have deplored that the former depend on the latter. One possibility would be that the EU becomes a military force comparable to NATO without undermining its supremacy. But if the EU gains some strategic autonomy what is NATO for? If not what is the European Common Security and Defence Policy for? Not only did NATO involve the relative subordination of most national defences to US policies but it has also not been a security guarantee. Yet, in fact, NATO outlived the adversary against which it was created. Still, the US 2012 'tilt' to Asia has also been accompanied by calls for a progressive US disengagement from NATO (Posen, 2014; Bacevich, 2016). A recurring idea has been to integrate the EU into NATO and to 'Europeanise NATO'.

The UK is a major military power of Europe (whose case would demand serious reflection in the future). The British government played an important role in the launch of a EU defence policy in 1999 just before to prioritise the UK-US relationship with the 2003 invasion of Iraq – being wary that a European engagement would lead to an American disengagement. It could be that the British exist of the EU will enable closer European defence cooperation (Howorth, 2017b). It is likely, for instance, that cooperation between the EU27 and the UK will continue on counterterrorism with a sharing of information under the jurisdiction of the European Court of Justice (Mortera-Martinez, 2017). In 2015, in the EU, 28 national land forces, 24 national air forces and 21 national naval forces were funded and 70% of the combined defence funds were concentrated in France, the UK, Germany and Italy (Howorth, 2019: 66). At this juncture, one may want to know what it is the other nations buy with their money and suggest that it is unlikely that any closer defence cooperation would exclude the UK.

Between 2003 and 2019, 36 overseas missions were conducted in the name of a European defence policy of which 25 involved various forms of training and advisory. And in most of the 11 remaining combat missions, the command structures were provided by NATO or individual states (Ibid.: 65). There are significant obstacles for Europe's 'strategic autonomy' including nationalist reflexes, strategic cultures, defence budgets or security challenges. To overcome them would necessitate an agreement that this is a priority, an assessment of various defence arrangements – Germany, the UK and France have launched different initiatives – a European simplification of defence administration and a central authority other than the US with a clear mandate. The current course is very open. It could lead to a further fragmented Europe with weakened NATO relations, a more unified Europe that is still existentially dependent on the US or a strongly united Europe with balanced transatlantic relations.

## Disclosures

My choices of topics, concepts and facts, which I have sought to articulate together, are often influenced by some personal acquaintances or professional connections. I hope that does not matter to the arguments but here are some purely personal comments about that.

I learned about accounting for defence in the very first research project I conducted with the French defence ministry in 2012. I had worked my way through the business school on an internship. *Véronique Peaucelle-Delelis*, who then chaired the management training centre of the ministry, took an interest in what I wrote and helped me gain access including to leading defence officials in France and Germany. I have one cousin in the French land forces, who eventually participated in my research, but I did not feel particularly strongly about defence. At the core of the thesis is an attempt to understand Europe and the ways that it is made to happen.

Although German was my mother's tongue I received school education in French. That led me to ESCP, a French *Grande Ecole*. I then got three different Master's Degrees in business: a Master Grande Ecole from France, a MSc in Management from the UK and a Diplom-Kaufman from Germany. That is partly how I learnt to use French, English and German. I identify myself with being European knowing full well that I experience it in my own idiosyncratic ways.

In 2013 *Peter Miller* gave a conference in Paris which I transcribed and translated and which eventually became published (Miller, 2014). One sentence had quite the effect: 'To borrow from *Ian Hacking*, I have long and continue to admire, economising changes the space and the possibilities for personhood as he puts it rather nicely.' I began to read the man starting with 'Kinds of People: Moving Targets' (2007a) and never looked back. Hacking is the philosopher who has influenced the most how I reason. Happily, I was able to meet with him in Toronto in 2017 where we talked about the publication of his lectures at the Collège de France (2000-2006).

*Alain Supiot* taught at the Collège de France, Chair of The Social State and Globalization: a Legal Analysis of Forms of Solidarity (2012-2019), almost during the same period when I did my PhD. I went to one of his seminars but my interest in his work was mainly reactivated by *Keith Hoskin* who is also Fellow of the Institut d'Etudes Avancées that Supiot created in 2008. He led one of the sessions of the Critical Accounting Reading Group of the Department of Accounting at the University of Birmingham on Supiot's and Foucault's works in November 2018.

I have known Keith Hoskin since 2017 and my visit of the Department of Accounting at the London School of Economics and Political Science – or 'the other leading critical accounting department in the UK and possibly in Europe' he once drily pontificated. He was invited by his long-time co-author Richard Macve. I remember our first encounter and talks for several hours during lunchtime. After that and because of the connection of accounting to administration I could see a purpose for continuing and concluding the PhD at the University of Birmingham. The sensational part that he and his colleagues have been able to contribute is to approach accounting not just for practices, inscriptions or visualisations but for writing.

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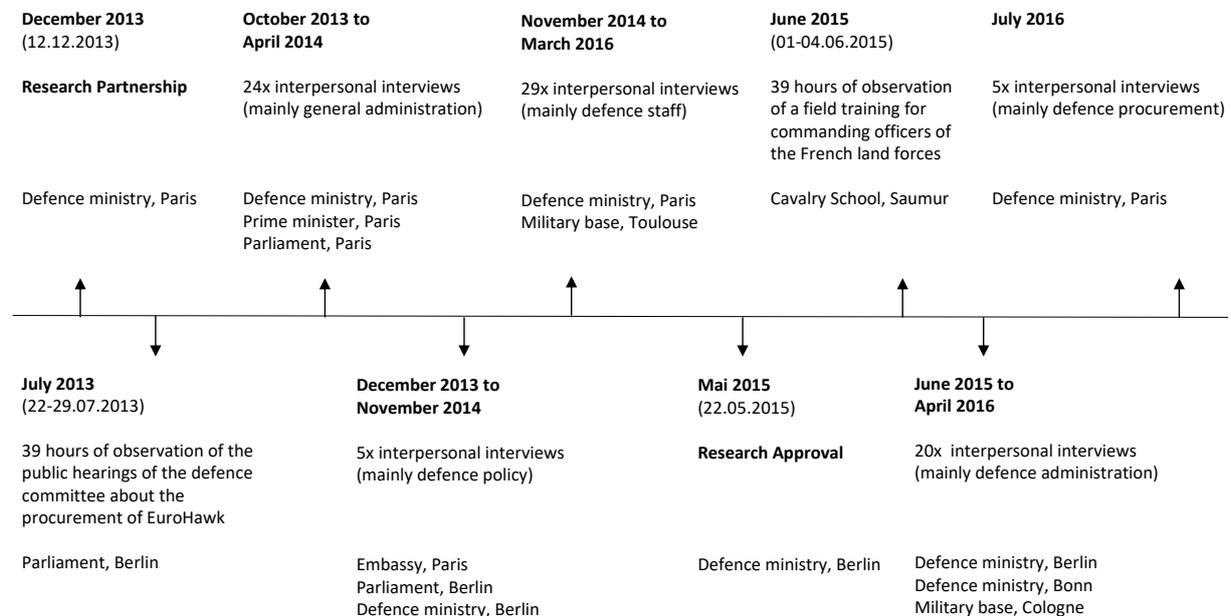
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## Appendices

### Appendix A: timelines of fieldwork

Below is a timeline of events and procedures between July 2013 and July 2016 where the stock of statements supporting the thesis was constituted. The figure is divided into two parts (the upper & lower parts) to distinguish two main fields of research (the French & German fields).



### Appendix B: stocks of statements constituted

**Interview transcripts.** Below is an account of interviews by countries and organisations

Personal interviews: from October 2013 to April 2016 (sole authored)			Personal interviews: July 2016 (conducted with Sophie Lefeez)		
	Count	Comments		Count	Comments
<b># Interviews</b>	<b>80</b>	Encounters	<b># Interviews</b>	<b>5</b>	Encounters
# Face-to-face encounters	76	95%	# Face-to-face encounte	3	60%
# Phone calls	4	5%	# Phone calls	2	40%
<b># Participants</b>	<b>72</b>	6 persons met 2x; 1 person met 3x	<b># Participants</b>	<b>5</b>	Each person was met once
<b># Meetings</b>	<b>73</b>	2 group interviews of 3; 3 group of 2	<b># Meetings</b>	<b>5</b>	Each person was met individually
<b># Transcripts</b>	<b>71</b>	1 record lost; 1 untranscribed record	<b># Transcripts</b>	<b>5</b>	Each meeting was transcribed
Interviews			Interviews		
<b>France</b>	<b>53</b>	66%	<b>France</b>	<b>5</b>	100%
Ministère de la Défence	49		Ministère de la Défence	4	
Services du Premier Ministre	2		Ministère de l'Economie	1	
Assemblée Nationale	1				
Ministère de la Décentralisation	1				
<b>Germany</b>	<b>25</b>	31%			
BMinisterium der Verteidigung	22				
Deutsche Botschaft	2				
Bundestag	1				
<b>United-Kingdom</b>	<b>2</b>	3%			
Ministry of Defense	1				
British Embassy	1				

**Interview plan.** Here is another anonymized exposition of interviews from October 2013 to July 2016. Asterisks serve to designate group interviews: \*\* are for groups of two and \*\*\* for groups of three.

#	Nation	Ministry	Service	Interview	Date	Duration	Topic
1	France	Prime minister	Reform secretariat	Face-to-face	31.10.13	02:00	Reform organisation
2	France	Defence	Defence staff	Face-to-face**	27.11.13	01:30	Procurement budget
3	France	Defence	Procurement division	Face-to-face**	27.11.13	01:30	Procurement budget
4	France	Defence	General control	Face-to-face	04.12.13	01:15	Defence budget
5	UK	Defence	Defence staff	Face-to-face	16.12.13	01:15	MoD organisation
6	Germany	Defence	Defence staff	Face-to-face	17.12.13	01:35	BMVg organisation
7	France	Defence	General control	Face-to-face	18.12.13	02:00	Quality management
8	France	Defence	Reform office	Face-to-face	09.12.13	01:00	Ministry scorecard
9	France	Defence	Management training	Call	13.01.14	01:05	Management training
10	France	Defence	General administration	Face-to-face	13.01.14	02:30	Ministry scorecard
11	France	Defence	Management training	Call	15.01.14	02:00	State administration
12	France	Defence	Management training	Face-to-face	15.01.14	01:30	Management training
13	France	Defence	Management training	Face-to-face	15.01.14	01:00	Management training
14	France	Defence	Management training	Face-to-face	16.01.14	02:15	Management training
15	France	Defence	General control	Face-to-face	16.01.14	02:00	State administration
16	France	Defence	Management training	Call	17.01.14	01:50	Management training
17	France	Defence	General administration	Face-to-face	23.01.14	02:00	Public purchasing
18	France	Defence	General control	Face-to-face	23.01.14	02:45	Professional cohesion
19	France	Parliament	Defence commission	Face-to-face	24.01.14	01:45	Defence budget
20	France	Defence	General control	Call	27.01.14	01:15	Professional cohesion
21	Germany	Foreign affairs	Embassy	Face-to-face	30.01.14	02:00	Ministry administration
22	France	Defence	Reform office	Face-to-face	05.02.14	01:30	Ministry administration
23	France	Defence	Reform office	Face-to-face	12.02.14	02:00	Ministry administration
24	Germany	Defence	Ministry staff	Face-to-face	24.02.14	01:35	Ministry administration
25	France	Defence	Procurement division	Face-to-face**	05.03.14	01:05	Programme responsibility
26	France	Defence	Procurement division	Face-to-face**	05.03.14	01:05	Programme responsibility
27	UK	Foreign affairs	Transformation secretariat	Face-to-face	11.03.13	01:00	MoD transformation
28	France	Defence	Armed forces commissary	Face-to-face	20.03.13	00:50	Combat service support
29	France	Defence	Land army staff	Face-to-face	10.04.14	01:30	Combat service support
30	Germany	Foreign affairs	Embassy	Face-to-face	26.09.14	02:00	Combat service support
31	Germany	Parliament	Defence commission	Face-to-face	16.10.14	01:45	Political authority
32	France	Defence	Defence staff	Face-to-face	07.11.14	01:35	Professional cohesion
33	France	Defence	Defence staff	Face-to-face***	01.12.14	00:15	Defence staff control
34	France	Defence	Defence staff	Face-to-face***	01.12.14	00:50	Defence staff control
35	France	Defence	Defence staff	Face-to-face***	01.12.14	00:50	Defence staff control
36	France	Defence	Defence staff	Face-to-face	01.12.14	00:50	Defence staff control
37	France	Devolution	Secretary staff	Face-to-face	09.12.14	00:50	State administration
38	France	Defence	Military academy	Face-to-face	11.12.14	02:20	Military administration
39	France	Defence	Reform office	Face-to-face	11.12.14	01:35	Ministry administration
40	France	Prime minister	Reform secretariat	Face-to-face	16.12.14	02:15	Reform management
41	France	Defence	Audit service	Face-to-face	17.12.14	01:50	Military audit
42	France	Defence	General control	Face-to-face	19.01.15	04:05	Professional cohesion
43	France	Defence	Defence staff	Face-to-face	20.01.15	02:15	Combat service support
44	France	Defence	Land army staff	Face-to-face	20.01.15	02:00	General staff organisation
45	France	Defence	Land army staff	Face-to-face	20.01.15	01:45	Military decision
46	France	Defence	Defence staff	Face-to-face	21.01.15	02:20	Operational network
47	France	Defence	Military academy	Face-to-face	21.01.15	02:40	Political authority
48	France	Defence	Audit service	Face-to-face	29.01.15	05:30	Defence staff administration
49	France	Defence	Land army staff	Face-to-face	16.02.15	01:10	General staff organisation
50	France	Defence	Defence staff	Face-to-face	25.02.15	01:15	Defence staff decision
51	France	Defence	Defence staff	Face-to-face	25.02.15	02:00	Operational network
52	France	Defence	Audit service	Face-to-face	27.03.15	02:45	Combat service support
53	France	Defence	Defence staff	Face-to-face	14.04.15	01:05	Operational decision
54	France	Defence	General control	Face-to-face	15.04.15	02:30	Procurement administration
55	France	Defence	Land army staff	Face-to-face	03.06.15	01:40	Military control
56	France	Defence	Land army staff	Face-to-face	03.06.15	01:40	Regiment administration
57	Germany	Defence	Audit service	Face-to-face	08.06.15	02:30	Ministry administration
58	Germany	Defence	Procurement division	Face-to-face	15.06.15	01:50	Combat service support
59	Germany	Defence	Planning division	Face-to-face	25.06.15	02:45	Defence capability
60	Germany	Defence	Reform office	Face-to-face	10.07.15	00:45	Procurement administration
61	Germany	Defence	Reform office	Face-to-face	31.07.15	02:00	Defence administration
62	France	Defence	Military academy	Face-to-face	09.09.15	01:45	Command decision
63	France	Defence	Larmy army staff	Face-to-face	10.09.15	02:00	Regiment administration
64	Germany	Defence	Planning division	Face-to-face***	30.09.15	02:00	Defence equipment
65	Germany	Defence	Planning division	Face-to-face***	30.09.15	02:00	Defence equipment
66	Germany	Defence	Planning division	Face-to-face***	30.09.15	02:00	Defence equipment
67	Germany	Defence	Budget division	Face-to-face**	01.10.15	02:00	Ministry controlling
68	Germany	Defence	Budget division	Face-to-face**	01.10.15	02:00	Ministry controlling
69	Germany	Armed forces	Defence base services	Face-to-face	01.10.15	02:00	Armed forces reorientation
70	France	Defence	Land army staff	Face-to-face	21.12.15	00:55	Command decision
71	Germany	Defence	Reform office	Face-to-face	22.01.16	02:00	Military recruitment
72	Germany	Defence	Budget division	Face-to-face	03.02.16	03:00	Ministry controlling
73	Germany	Defence	Reform office	Face-to-face	08.02.16	01:30	Digital government
74	Germany	Defence	Procurement division	Face-to-face	17.02.16	04:00	Procurement evaluation
75	Germany	Armed forces	Aird force staff	Face-to-face	18.02.16	01:00	Air forces administration
76	Germany	Defence	Planning division	Face-to-face	19.02.16	02:00	Defence development
77	Germany	Defence	Budget division	Face-to-face	19.02.16	02:00	Cost-benefit analysis
78	Germany	Defence	Audit service	Face-to-face	29.02.16	02:00	Ministry management
79	France	Defence	Land army staff	Face-to-face	23.03.16	04:00	Army staff control
80	Germany	Defence	Audit service	Face-to-face	22.04.16	01:00	Political authority
81	France	Defence	Procurement division	Call (with SL)	07.07.16	02:10	Procurement coordination
82	France	Defence	Procurement division	Face-to-face (with SL)	14.07.16	00:30	Procurement quality
83	France	Economy	Public shareholding agency	Face-to-face (with SL)	13.07.16	01:10	State control
84	France	Defence	Procurement division	Face-to-face (with SL)	25.07.16	01:00	Weapon research
85	France	Defence	Procurement division	Call (with SL)	29.07.16	00:50	Procurement coordination

**Documentary database.** The tables below lists a few written statements (glottographic and non-glottographic) that have come from mediated sources of data. These are statements that that were passed on to me in the context of interview or observation events. I also had access to the archives of the management training centre of the French defence ministry from 1993 to 2015. Statements were either delivered by hand, send by e-mail or directly uploaded on a secured external hard drive.

**Documentation provided by participants (selected)**

#	Document title (date of edition)	Source	Type	Language	Date	# Pages
1	<i>Modernisation et Réforme de l'Etat en France: RGPP</i> (2012)	Reform service	Reform presentation (anotated slides)	Fr	31.10.13	12
4	German BMVg & Bw organisation charts (2013)	Embassy	Organisation charts (drawn with pencil)	Ger	30.01.14	3
5	French defence ministry organisation charts (2013)	Reform office	Organisation chart	Fr	05.02.14	3
6	<i>Histoire du contrôle de gestion</i> (2005?)	Reform office	Management control report (exerpt) (c)	Fr	12.02.14	2
7	<i>Plan de développement du contrôle de gestion</i> (2011)	Reform office	Management control development plan	Fr	12.02.14	10
8	<i>Carte stratégique du ministère de la défense</i> (2008-2012)	Reform office	Ministry scorecards (c)	Fr	12.02.14	5
10	French defence base new organisation (2014)	Defence staff	Organisation chart (drawn with pencil)	Fr	07.11.14	1
11	<i>L'interarmées, au fait, c'est quoi?</i> (2011)	Defence staff	Professional association article	Fr	07.11.14	6
12	<i>Les deux interarmées et l'"administratif"</i> (2013)	Defence staff	Professional association article	Fr	07.11.14	8
16	<i>Mesurer l'effort de défense</i> (2015)	General control	Professional association article	Fr	19.01.15	7
21	<i>Cartographie des risques</i> (2015)	Defence staff	Risk management development decree	Fr	25.02.15	4
22	<i>Ordre aux armées, directions et services</i> (2014)	Defence staff	Ministry command presentation (slides)	Fr	25.02.15	6
23	<i>Pilotage stratégique et pilotage des activités</i> (2014)	Defence staff	Ministry management presentation (slides)	Fr	25.02.15	22
24	<i>Cohérence du soutien en temps de paix et de crise</i> (2014)	Audit service	Audit presentation (slides) (exerpt) (c)	Fr	27.03.15	5
25	<i>Réforme du soutien de la supply chain en Allemagne</i> (2014)	Audit service	Franco-German meeting minutes (c)	Fr	27.03.15	3
26	<i>Le contrôle dans les armées</i> (1982)	General control	Professional association journal issue	Fr	15.04.15	84
27	<i>Attribution, organisation, fonctionnement du CGA</i> (1962, 2012)	General control	General control responsibility decrees	Fr	15.04.15	6
28	<i>Politique et gouvernance RH des armées étrangères</i> (2013)	Management training	Other defence personnel management (c)	Fr	27.05.15	156
29	<i>La Prise de décision au niveau du GTIA: MEDOT</i> (2015)	Land force staff	Land forces doctrine presentation (slides)	Fr	01.06.15	54
31	Land forces training cartoon (2015)	Land force staff	Cartoon (drawn with pencil)	Fr	04.06.15	1
33	<i>Le contrôle de gestion de l'AT</i> (2015)	Land force staff	Management control development plan	Fr	31.08.15	11
34	<i>Grundlagen Fähigkeitsmanagement BW</i> (2015)	Planning division	Defence planning presentation (slides)	Fr	31.08.15	15
35	<i>Finanzbedarfsanalyse, Ressourcenplanung</i> (2015)	Planning division	Defence planning presentation (slides)	Ger	30.09.15	25
36	BMVg organisation charts (2011-2015)	Planning division	Organisation charts (partly drawn)	Ger	30.09.15	5
37	<i>Masterplan Controlling</i> (2012)	Budget division	Controlling guidelines	Ger	01.10.15	54
38	<i>Regelwerk für die Gestaltung von Controllingberichte</i> (2013)	Budget division	Controlling writing guidelines	Ger	01.10.15	84
39	<i>Avenant Plan d'Action 516RT</i> (2014)	Land force staff	Commanding officer action plan	Fr	05.01.16	32
40	<i>Attraktivitätsoffensive</i> (2015?)	Reform office	Personnel management presentation (slides)	Ger	03.02.16	35
43	<i>Projet contrôle de gestion v1</i> (2016)	Land force staff	Management control presentation (slides)	Fr	19.04.16	12
44	<i>Projet contrôle de gestion v2</i> (2016)	Land force staff	Management control presentation (slides)	Fr	19.04.16	18
45	<i>Histoire de la délégation ministérielle pour l'armement</i> (2015)	Procurement division	Professional association publication	Fr	07.07.16	15
48	<i>Discours du Général Lagarde</i> (1975)	Land force staff	Chief of land army staff address	Fr	20.02.17	2
49	<i>Le commandement dans la vie quotidienne</i> (2014)	Land force staff	Command textbook chapter	Fr	20.02.17	80
<b>Total</b>						<b>786</b>

**CFRH/CFMD archives (management training center - name change in 1999)**

#	Folder Name	Source	Type	Language	Date	# Files
1	'CFRH Info' vol. 1 to 13 (1993-1999)	CFRH	word, excel, pdf	Fr	09.10.14	13
2	'CFMD Info' vol. 14 to 24 (1999-2007)	CFMD	word, excel, pdf	Fr	09.10.14	12
3	'Revue du Management' vol. 25 to 34 (2007-2014)	CFMD	word, excel, pdf	Fr	09.10.14	10
4	Training modules - List & objectives (2000-2015)	CFMD	excel, pdf	Fr	09.10.14	16
5	Training modules - List & participants (1992-2015)	CFMD	excel	Fr	09.10.14	3
<b>Total</b>						<b>54</b>

**Statements account.** The following is an overview of my entire empirical base. The material is offered in evidence and gives substance to the analysis. This repository separates sources that provide either a proximate or a mediate access to information, with a view to explicate the varying influence that I had on the selection of concepts and categories and hence on facts about them (see Scott, 1990).

### Interview & Observation

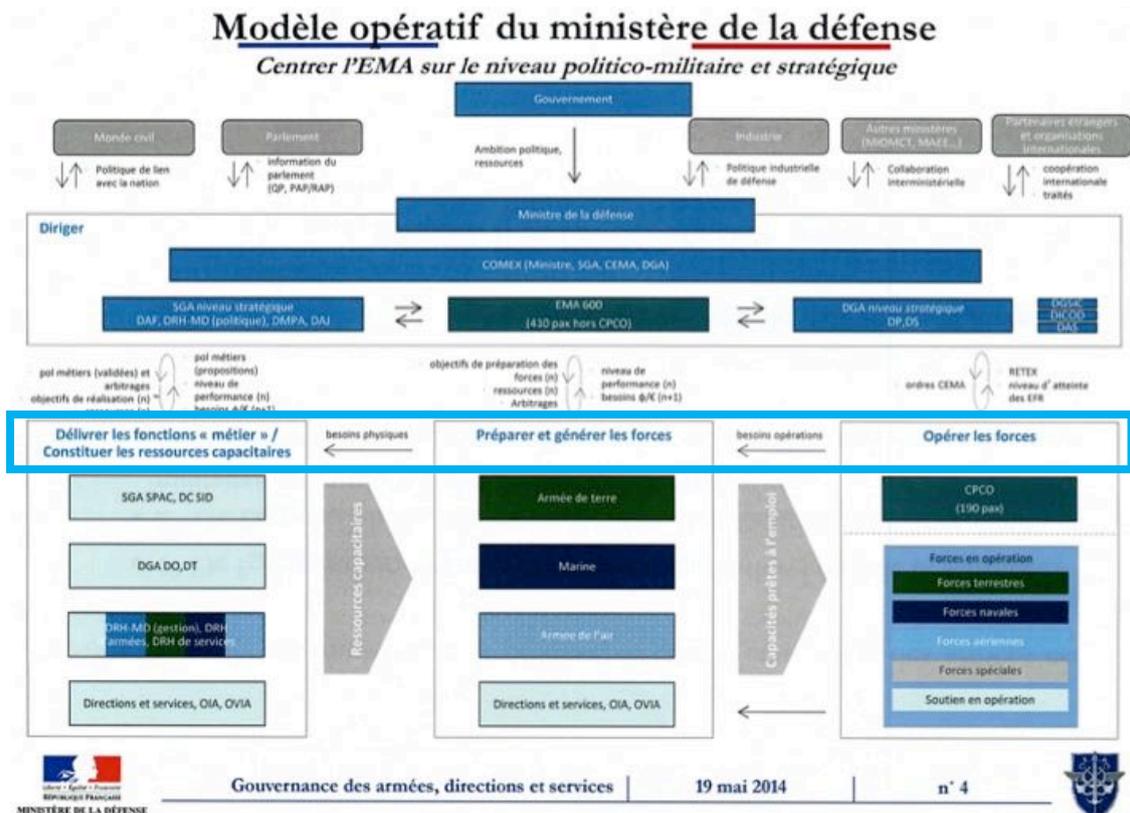
#	Source	Type	Site	Pages	Comments
1	Proximate	Semi-structured interview	France	299	Transcription of record
2	Proximate	Semi-structured interview	UK	7	Transcription of record
3	Proximate	Semi-structured interview	Germany	234	Transcription of record
4	Proximate	Correspondence	France	18	Email exchanges
5	Proximate	Correspondence	Germany	11	Email exchanges
6	Proximate	Peripheral observation	France	37	Fieldnote transcription/ pictures
7	Proximate	Peripheral observation	Germany	25	Fieldnote transcription
<b>Total</b>				<b>631</b>	

### Documentation

#	Source	Type	Site	Pages	Comments
1	Mediate	Documentation	France	862	Delivered by hand
2	Mediate	Documentation	UK	1	Delivered by hand
3	Mediate	Documentation	Germany	259	Delivered by hand
4	Mediate	Documentation	France	4479	Mentioned in conversation
5	Mediate	Documentation	UK	87	Mentioned in conversation
6	Mediate	Documentation	Germany	1702	Mentioned in conversation
7	Mediate	CFMD archives: publications	France		35 magazines
8	Mediate	CFMD archives: syllabi	France		16 excel/pdf files
9	Mediate	CFMD archives: participants	France		3 excel files
<b>Total</b>				<b>7390</b>	

### Appendix C: defence operating models in France, the UK & Germany (2012-2014)

Appendix C contains four charts that are significant when considered two by two and together. The first two are 'operating models', one is from France (2014) the other is from the UK (2012). The following two are tables of important defence procedures. One is from France, the other is from Germany and both were published in 2014. You will notice that the pairs are almost identical. They illustrate that reasoning is shared and for continuous use of force.



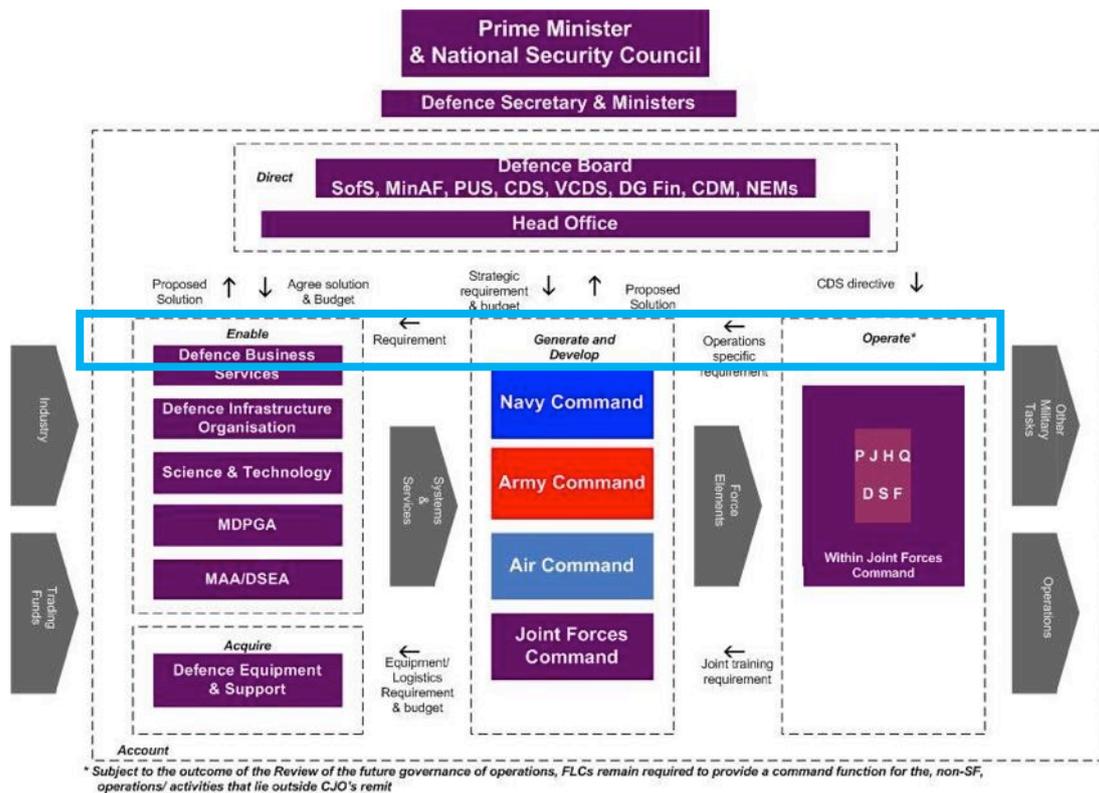


Figure 2: New Defence Operating Model

The table below is a presentation of the three 'strategic axes' and 16 'priority actions' taken from the 2020 strategic plan for the French defence staff division.

### Actions prioritaires du PSA retenues en dialogue de commandement

Axes PSA	Dominantes 2015	Actions prioritaires 2014-2015
<b>Garantir l'efficacité opérationnelle des forces</b>	<i>Ajustements prioritaires aux guerres d'aujourd'hui tout en préparant les guerres de demain</i>	Mener une préparation opérationnelle adaptée
		Améliorer la performance du MCO au service de l'activité
		Maintenir l'interopérabilité avec nos principaux alliés
		S'appuyer sur un RETEX opérationnel structurant
		Consolider les systèmes d'information
		Garantir le soutien des engagements opérationnels
<b>Transformer les armées</b>	<i>Rénover le modèle RH</i>	Maîtriser les ruptures temporaires de capacités
		Veiller au moral et à l'adhésion de la réforme
		Réussir la manœuvre RH
		Renforcer la cohérence des armées
		Rationaliser les structures et simplifier les procédures
		Densifier les emprises et maintenir en état l'infrastructure
		Assurer le soutien de proximité des formations
Garantir la protection des emprises		
<b>Placer la finalité opérationnelle au cœur des décisions de défense</b>		Elaborer une vision à long terme
		Pérenniser la maîtrise du domaine nucléaire

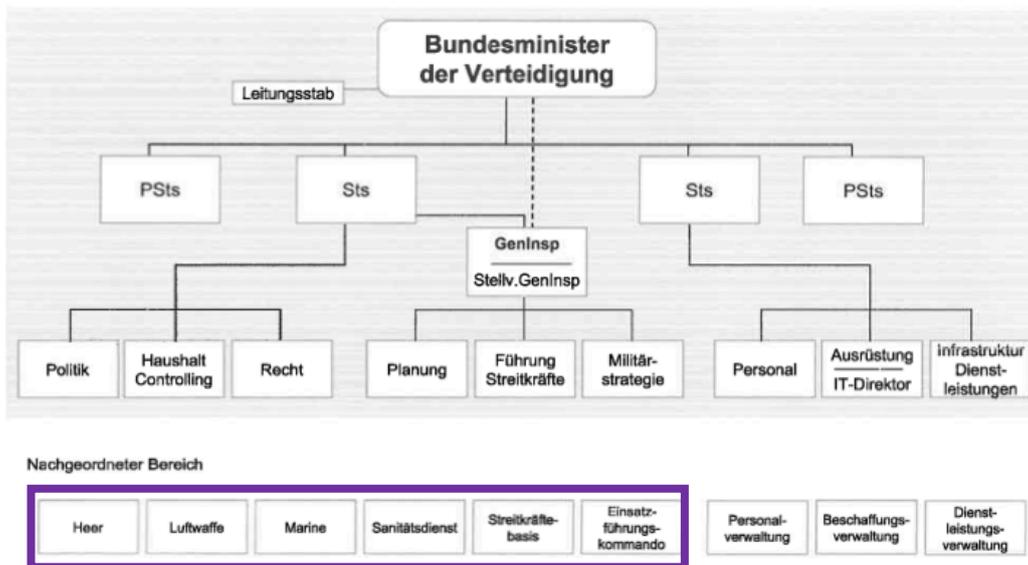
The following figure is a comparable perspective on the three 'core' and the 14 'support procedures' for the German defence ministry. It came with guidelines on 'procedure map, role concept and their application'. It compares with the three figures before pointing to three similar main functions of defence (see blue rectangles in each figure).



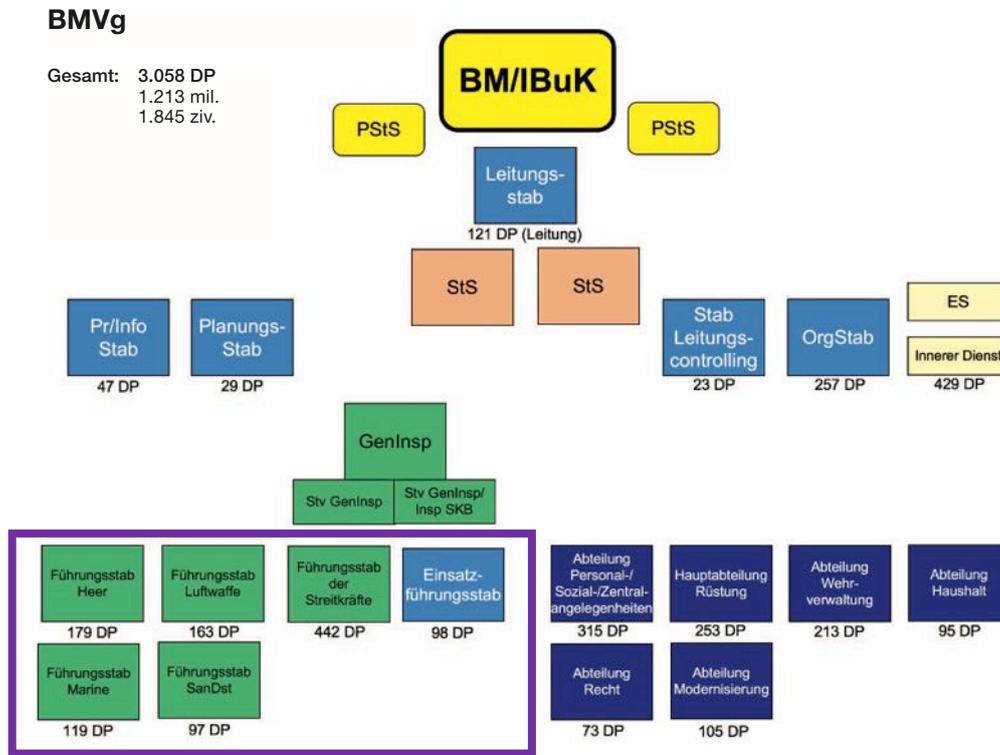
Abbildung 2: Die Prozesslandkarte des Geschäftsbereichs des BMVg

**Appendix D: organisation charts of German defence (2000-2011)**

**2011-2015.** The chart presented immediately below is from 2011. It distinguishes the ministry from a ‘subordinate administrative level’. Alongside the two state secretary in charge of relations with parliament (‘PSts’), two state secretaries (‘Sts’) and one chief of defence staff (‘GenInsp’) supervise the ministry’s divisions. This presentation has been stable between 2011 to 2015. More recent charts (not included in the thesis) offer apparently minor modifications: the lines connecting the boxes below vanished and the trios of divisions were rearranged into one homogenous set. The distinction between military and civilian divisions explicit vertically and horizontally below has almost disappeared.

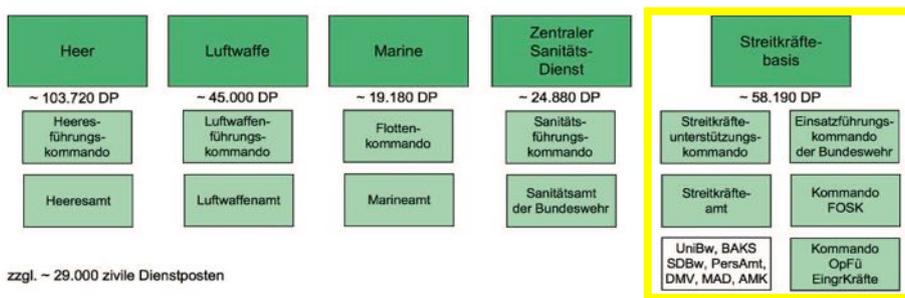


**2002-2010.** The charts hereafter present the ministry and 'subordinate' levels of military and civilian administration (Weise, 2010: 56-57). It was the starting point of reorientation whereby the military branches of the land, air and naval forces became separated from the defence ministry (see purple rectangles of the charts above and below).



The previous and the following charts are strict renderings of the constitutional distinction of article 87 between the (military) armed forces and their (civilian) administration (the green and dark blue rectangles above and the upper and lower sides below).

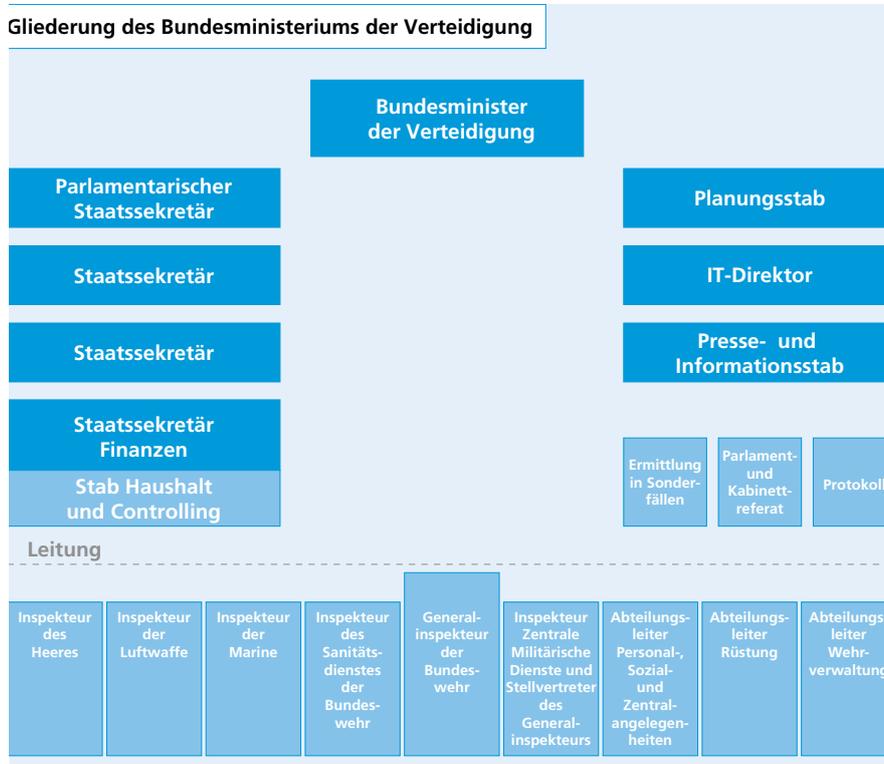
**Nachgeordnete militärische Organisationsbereiche:**



**Nachgeordnete zivile Organisationsbereiche:**

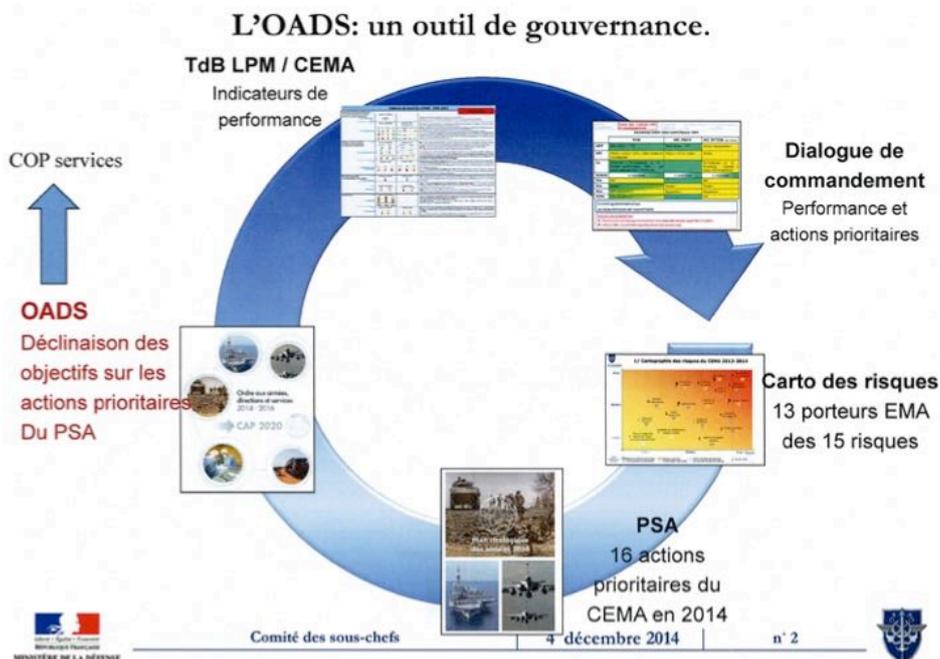


**2000.** This chart shows the defence ministry before 2000 (Weizsäcker, 2000: 82). That was the starting point for the 2002 Transformation. One notable difference between the charts before (below) and after (above) 2002 is the absence and subsequent presence of an administration of defence bases ('Streitkräftebasis') at the subordinate level that is separate from the military services (yellow rectangle above).



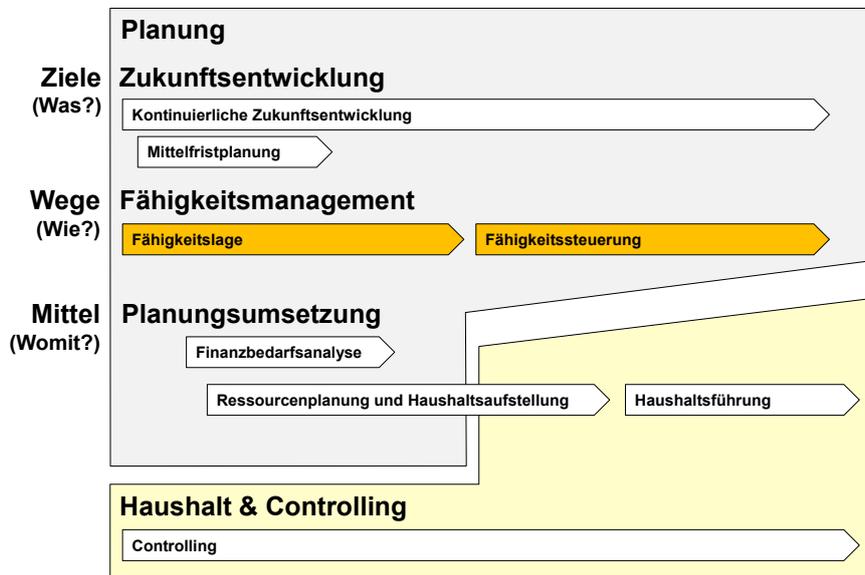
**Appendix E: connecting statements used for French defence (2014)**

The diagram below presents the relations between various systems of statements associated with a 2014 transformation of the French armed forces. The circle connects risk maps ('Carto'), strategic plans for the armed forces ('PSA'), orders to the armies, directorates and services ('OADS') and scorecards ('TdB').



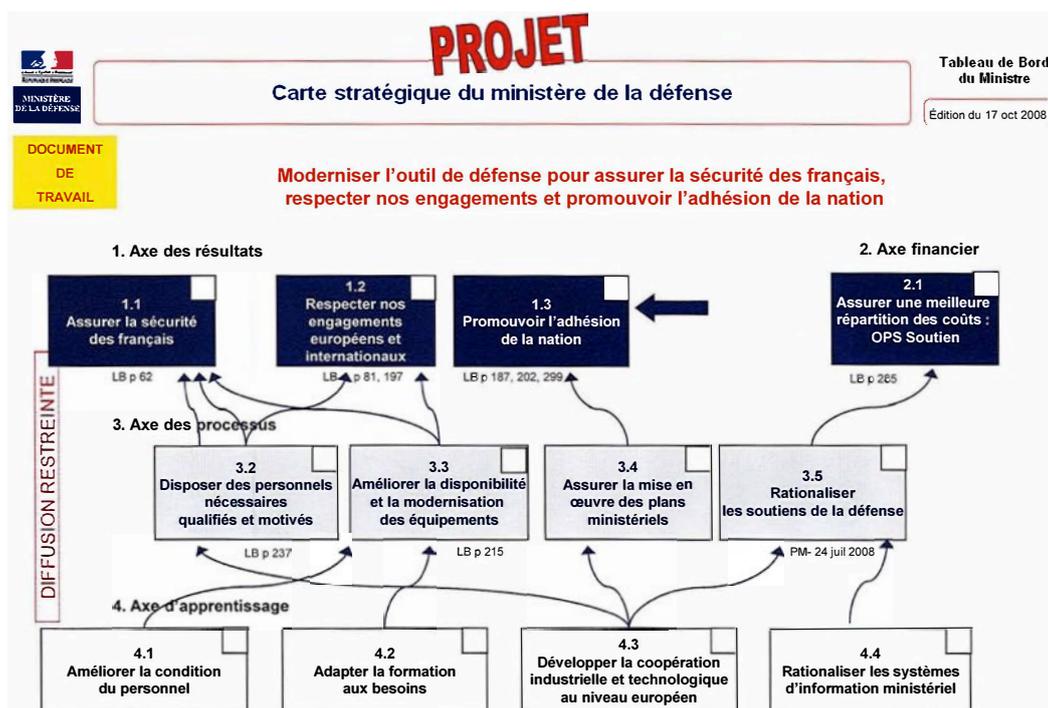
## Appendix F: integrated planning procedure for German defence (2015)

This is an official presentation of the integrated planning procedure that appeared with the 2010 reorientation of the German armed forces (the figure surfaces in various presentations). There are three levels of planning: (i) 'future development – objectives, (what?)' (top); (ii) 'capability management – paths, (how?)' (middle); (iii) 'planning application – means, (wherewith?)' (bottom) that are in relation with 'budget & controlling' (yellow).

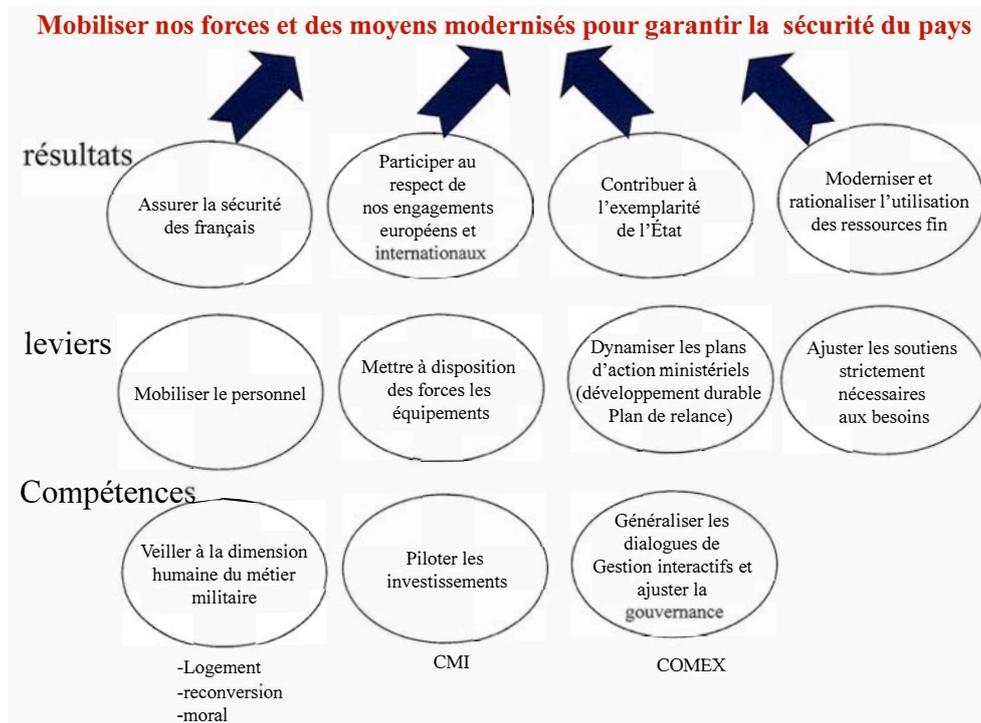


## Appendix G: Balanced Scorecards for French Defence Ministers (2008-2012)

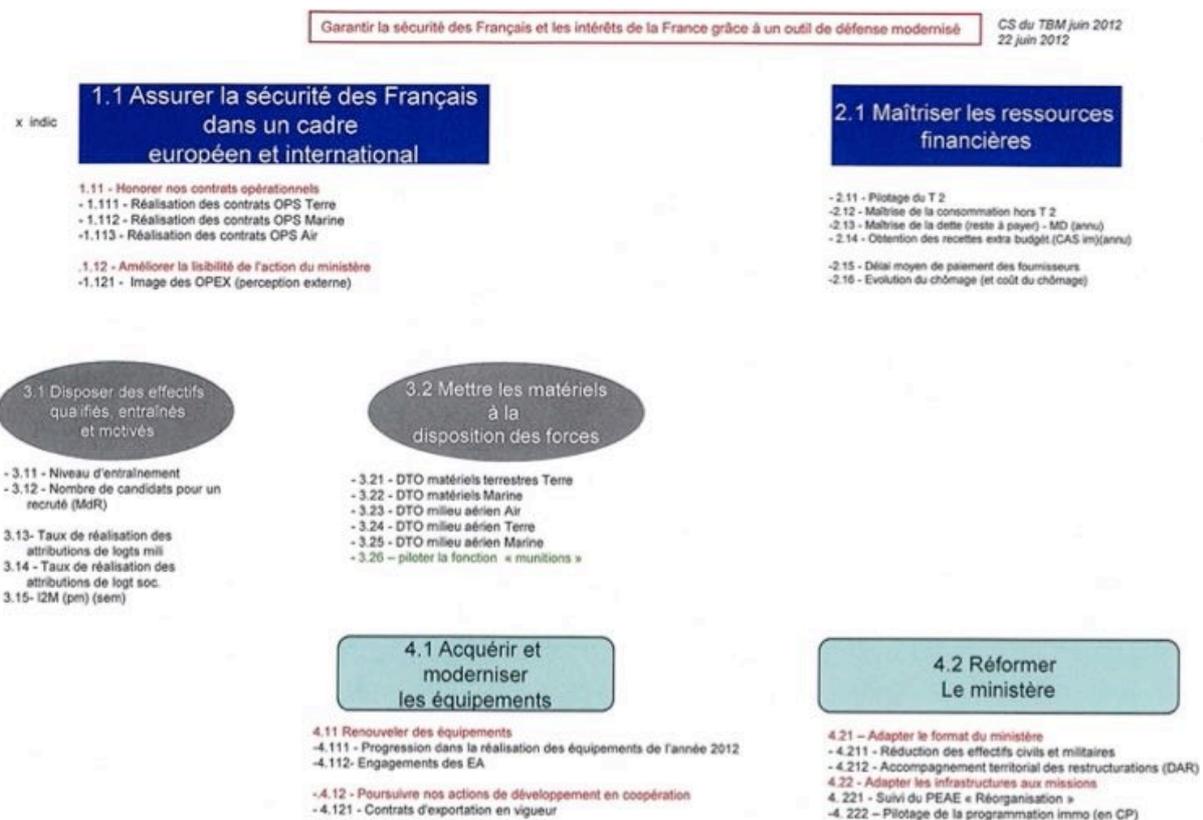
This material relates to the French defence minister's 'strategic map' and 'scorecard' ('carte stratégique du tableau de bord'). These are preliminary work documents and copies of the maps/cards produced between 2008 and 2012. They were undisclosed while in use. In 2008 the goal is to: 'modernise the defence tool to ensure the security of the French people, respect our commitments and promote acceptance by the nation'. It came in axes: 'results', 'finances', 'procedures' and 'learning'.



This is another prototype of the map offering different links (see references to committees at the bottom) that focuses on results, levers and competences. The strategic objective is rephrased and some arrows disappear.

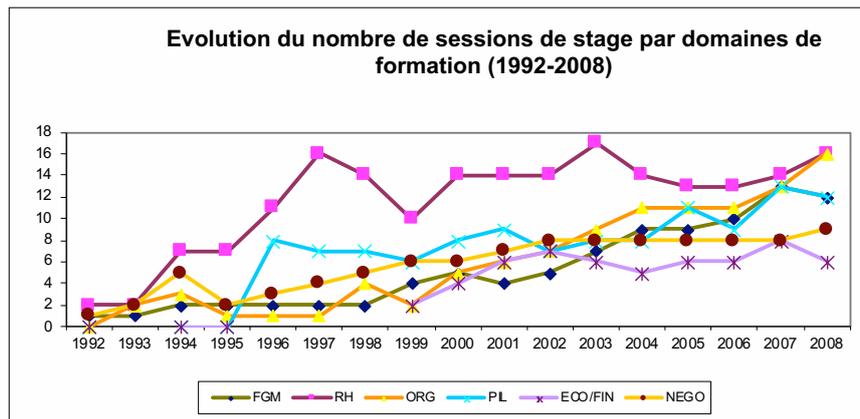


Here is a copy of the map from 2012, the last instance of a particular subtype of statement before its disappearance. The map and scorecard are distinguishable: the map is made of competencies (rectangles with rounded corners), levers (ellipses) and objectives (rectangles with right angles) – explained in red. The scorecard consist of the statements written with black and green fonts (these are naming and counting statements).



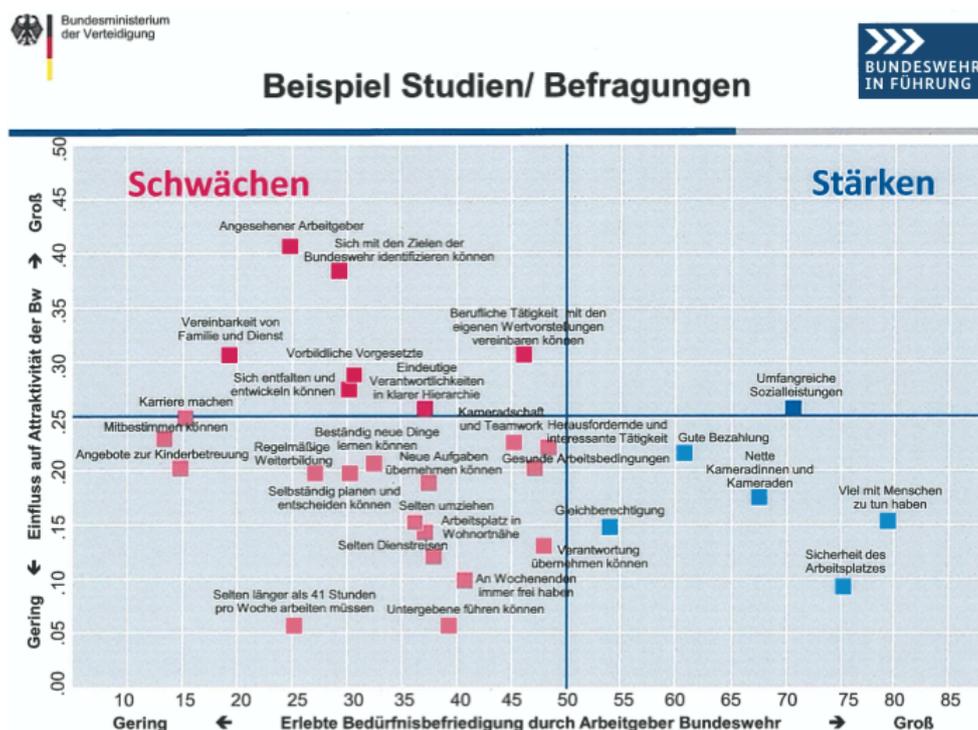
## Appendix H: management courses for French defence personnel (1991-2008)

A management training centre for the French defence ministry was established in 1991 in the spirit of a 1989 state 'renewal'. The following graph comes from the centre's archives and shows the evolution of its activity over two decades by recording the number of sessions by training modules. The titles are: general management training (FGM), personnel management (RH), organisation (ORG), steering (PL), economy/finance (ECO/FIN), negotiation (NEGO). RH peaks in 1997 and 2003 (after the announced and the effective end of conscription) and after the 2007 general revision of public policies and further restructuration. This may not be a surprise: ECO/FIN has practically been the least taught topic between 1999 and 2008.



## Appendix I: the attractiveness of employment in or for German defence (2013)

In 2013, an 'attractiveness agenda' was launched in the German defence ministry after the suspension of national service. The initiative was partly based on studies that the first picture summarises. Measures of attractiveness for potential employees are arranged vertically. How the Bundeswehr stands in this light appears horizontally. The blue and red dots are used to refer to the strengths and weaknesses in employment around 2013. The top left corner shows unfavourable results for perceived 'reputation', 'ability to identify with the armed forces' objectives' and 'work-life balance'. 'Contacts with people' is a satisfaction.



## Appendix J: action planning for a French regiment (2014)

This comes from the action plan of the commander of a French land forces logistics regiment for 2014-2015. Action plans have ordinarily four parts with the titles: ‘command’, ‘personnel management’, ‘maintenance’ and ‘operations’. Each part is introduced by a narration which is detailed in tables. Objectives are enumerated in separate boxes. For each goal the questions ‘what?’, ‘for when?’ and ‘who?’ are answered in parallel columns. My extract focuses on the first objectives of ‘command’. The point is to maintain command ‘dialogue’ and ‘continuity’. One measure of success is writing (‘plans and notes’). The action plan is used for the command of a military unit when it is not in operation.

### 1. L'EXERCICE DU COMMANDEMENT.

Objectifs	Actions à mener	Echéances	Pilote	Actions spécifiques
Entretenir le dialogue de commandement.	Le principe d'un <b>grand rapport mensuel doit être maintenu</b> avec une présentation de la programmation du mois suivant	Permanent	OSA	
	Rédaction des plans d'action des unités.	Janvier 2014	CDU	CDU en 1 <sup>ère</sup> année : exploiter le plan d'action CDC et son avenant, en se conformant à la charte des commandants d'unité et le décliner pour la fin d'année. Présentation au chef de corps fin février pour d'éventuels amendements. CDU en 2 <sup>ème</sup> année : avenant au retour de projection. Eviter les directives génériques et travailler les objectifs fédérateurs. Les officiers adjoints en situation de suppléance exploitent le plan d'action et en définissent un ordre initial que prolongera le CDU en titre à son retour d'opération.
	Mise en application du plan d'action et des directives du COMBL déjà adressées aux CDU	à/c sept. 14.	CDS	
Permanence du commandement (RAPPEL)	Chaque départ du commandant d'unité durant une période d'une durée significative (1 semaine <sup>14</sup> ) fait l'objet d'une note comportant les éléments suffisant pour permettre des décisions rapides.	Permanent	tous	3. Note à diffuser à S-1 4. Note comportant : suppléances, permanences, consignes, à organigramme de la base arrière, numéros de téléphone des principaux acteurs, tâches fixées aux unités ou aux subordonnés avec des échéances. 5. Cf. note ECR n°192 516 <sup>ème</sup> RT/ECR du 1 <sup>er</sup> octobre 2013 (bonne pratique).

<sup>14</sup> Exercices majeurs, MISSINT, OPEX, PLD groupées, etc....

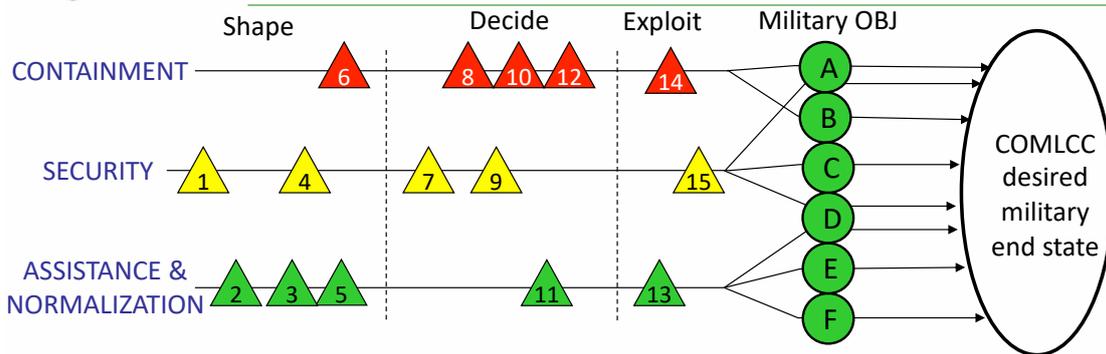
## Appendix K: decision briefing for French task forces (2014)

Hereafter are snapshots from a ‘decision brief’ which was produced in 2014 for a military field training of French land forces. ‘Decision briefs’ follow ‘mission analysis briefs’. They are made by command staffs and used for deploying armed forces. They help commanders to form and explicate their intents. My series of snapshots reflects the usual order of presentation in briefs. The first statement presented below is the operation design. It arranges units and effects to highlight decisive points. The second statement shows a sequence of effects that make up a course of conduct. Several statements of this sort are usually produced to evaluate different approaches compared to friendly and enemy forces. The last statement then compares the various options against different criteria to make a decision. The structure is standardised and supposed to be applicable to any type of (military) mission.

**Operation design charts.** The following lines of operations have become the norm of military deployments: ‘containment’, ‘security’ and ‘assistance’ (with colour-codes). Triangles denote effects and circles objectives. Numbers denote sequences and letters hierarchies. ‘Shaping’, ‘deciding’ and ‘exploiting’ serve to distinguish mission phases (acronyms denote forces).



# LCC OPS DESIGN



### Decisive conditions

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>1) Main LLOCs and APODs are controlled</li> <li>2) Partnering capabilities of the LCC created</li> <li>3) Coordination and liaison between different actors is established</li> <li>4) BNLF propaganda against the LCC is ineffective</li> <li>5) LCC actions are understood and welcomed by population</li> <li>6) BNLF is unable to influence through its media network</li> <li>7) Security problem areas are identified and security restored by LCC</li> </ol> | <ol style="list-style-type: none"> <li>8) The key areas and actions of BNLF and FF are identified and separated</li> <li>9) Main border crossing points controlled</li> <li>10) The key military capacities of BNLF and FF are located</li> <li>11) BNSF and LCC capable to conduct combined operations</li> <li>12) The military capacities of BNLF and FF are degraded</li> <li>13) The BNSF is capable to plan and conduct its own security operations</li> <li>14) BNLF and FF do not threat BARCIDISTAN internal integrity</li> <li>15) Security maintained in the problem areas by BNSF supported by LCC</li> </ol> |
|--|---|

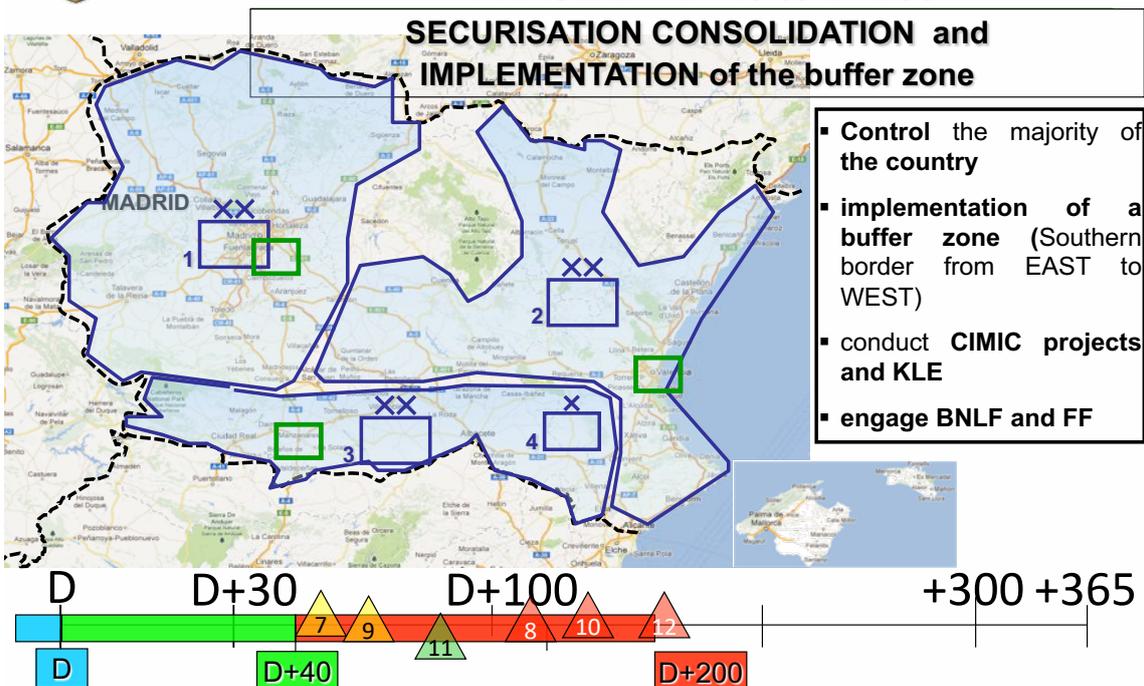
CONFIDENTIEL EXERCICE

**Course of action.** Each course is designated by a code name (COA1 is 'magic showcase'). Rectangles, crosses and numbers denote groups of effects, their localisations and their orders of execution. They are linked to individual effects on the timeline (x-axis) and provide a more concrete understanding the mission phases stated above.



## COA 1 – MAGIC SHOWCASE

### PHASE 2 - D+40 to D+200



CONFIDENTIEL EXERCICE

**Cost-effectiveness-risk tables.** Once a few possible courses are devised they are compared in terms of their relative costs, benefits and risks. I take the following two statements to be good examples of how accounting is and can be used for command during a military operation.

## ACOA's VS OCOA's



	Own COA1: Magic showcase	Own COA2: Made of steel
<b>Adversary COA1</b>  <b>Bring chaos for a rapid change (most likely)</b>	<b>Effectiveness:</b> <ul style="list-style-type: none"> <li>•BNSF against OPFOR</li> <li>•Progress against the ENY power bases</li> <li>•High force protection to LCC and BNSF</li> </ul> <b>Costs:</b> <ul style="list-style-type: none"> <li>•Slow control of terrain</li> <li>•Need for time to build BNSF capacities</li> </ul> <b>Risks:</b> <ul style="list-style-type: none"> <li>•Lose the initiative</li> <li>•Lose the credibility</li> </ul>	<b>Effectiveness:</b> <ul style="list-style-type: none"> <li>•Effect against MAS support</li> <li>•Rapid neutralization of ENY power bases</li> <li>•Secure environment to train BNSF</li> </ul> <b>Costs:</b> <ul style="list-style-type: none"> <li>•Strong LCC lead presence</li> <li>•Limited time to build BNSF capability</li> </ul> <b>Risks:</b> <ul style="list-style-type: none"> <li>•Collateral damages</li> <li>•Limited effect against dispersed ENY</li> </ul>
<b>Adversary COA2</b>  <b>Long term strategy from border sanctuaries (most dangerous)</b>	<b>Effectiveness:</b> <ul style="list-style-type: none"> <li>•Progressive control of the vital inner areas of BAR</li> <li>•Limited casualties for LCC</li> <li>•Time and space to build BNSF capability</li> </ul> <b>Costs:</b> <ul style="list-style-type: none"> <li>•INFO-OPS less effective due to the lack of LCC actions in the early stage</li> <li>•No rapid effect against safe havens</li> </ul> <b>Risks:</b> <ul style="list-style-type: none"> <li>•ENY might vanish from LCC hands</li> </ul>	<b>Effectiveness:</b> <ul style="list-style-type: none"> <li>•Strong effect against MAS support</li> <li>•Rapid neutralization of FF</li> </ul> <b>Costs:</b> <ul style="list-style-type: none"> <li>•Need for immediate coordination between LCC/PEFOR and MAS</li> <li>•Limited troops available to control the other regions of BAR</li> </ul> <b>Risks:</b> <ul style="list-style-type: none"> <li>•Escalation of conflict (invasion of MAS directly)</li> <li>•Focus only on the security</li> </ul>

CONFIDENTIEL EXERCICE

**One decision point.** The evaluation produces scores for each scenario and the higher the score the more favourable a scenario is – or so the table may say. The table is a recommendation to decide more than a recommended decision.



## Own COAs and CDR's selection criteria

Criteria	Own COA1	Own COA2
<b>Strength</b> (capacity to have effective action on BNLF and FF at the early stage)	-	+++
Integration (capacity to produce effects on all the others actors of environment)	++	+
Versatility (capacity to change of posture depending of the area and/or the level of threat)	++	+
<b>BNSF focus</b> (capacity to conduct to BNSF « first » operations)	+	+
<b>RESULTS</b>	<b>4</b>	<b>6</b>