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Full length Article

Accounting and biopolitics for a new society: Italian colonialism in Eritrea, Ethiopia, Libya and Somalia (1922–1941)

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ABSTRACT

Intervention in Africa by the Italian Fascists was not justified only by economic motives but sought to re-engineer the Indigenous population and settlers in the creation of a new society shaped by Fascist ideology. Accounting tools in the form of budgets, censuses and reports from the colonies of Eritrea, Ethiopia, Libya and Somalia between 1922 and 1941 were essential means to gather information which would inform policies that would control the way in which both the Indigenous population and Italian settlers conducted themselves. Ultimately this was meant to change their motives and actions to create the conditions that would lead to significant political and economic gains for the colonising power. Informed by the work of Arendt and Foucault on biopolitics and totalitarianism, this study investigates the way in which Fascist accounting in the colonies, rather than being solely a means to promote the efficient expropriation of local resources, was to be used to build a new generation of strong, ruthless Italians and develop a highly racialised society. In unseen ways the biopolitical properties of accounting can allow interventions in the lives of individuals which can modify an individual's lifestyle and priorities and even promote discrimination and racism that enable control.

1. Introduction

Throughout history, the deceptively neutral, if not benevolent, appearance of accounting has been exploited by powerful elites to preserve their domination over society by providing the means to formulate and embed expectations of the dominated (Bakre, 2014; Bakre et al., 2022; Davie, 2005, 2017; Kamla & Haque, 2019; Verma & Sian, 2025). This is particularly obvious with biopolitical potentialities of accounting as a tool of colonialism where it is part of the social institutions and practices that activate social control that is meant to have both economic and political benefits for the coloniser. In colonial contexts, accounting practices were tools of economic exploitation that helped to problematise social phenomena in the cold calculative logic underpinned by values propounded by the colonisers, thereby transforming the economic and social life of a country consistent with the beliefs of those holding the supreme authority (Bush & Maltby, 2004; Davie & McLean, 2017; Dyball et al., 2006; Lassou et al., 2019; Lassou & Hopper, 2016; Power & Brennan, 2021). At the same time, accounting practices can provide a means by which “the oppressor seeks to incorporate the native into its moral universe” (O'Regan, 2010, p. 417) and change the behaviour of Native peoples so that they become more ‘civilised’ and, ultimately, more driven by economic priorities that would favour the oppressor (Greer, 2009; Greer & McNicholas, 2017; Neu, 2000a,

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2000b; Neu & Graham, 2004). The visibilities brought about by accounting can influence the way in which people behave and think, thereby silently enacting domination and, in a colonial context, enlisting both settlers and Indigenous populations in their own subjection.

This study's critical examination of Italian Fascist colonialism in the African States of Eritrea, Ethiopia, Libya and Somalia between 1922 and 1941¹ contributes to the literature that engages with the interrelations between accounting and colonialism by focusing on the activation of the biopolitical properties of accounting in intervening in how both Native populations and colonisers can conduct themselves. Most of the existing studies on colonisation have investigated how accounting has penetrating effects on the life of Indigenous populations by subjecting them to a new disciplinary order which facilitates control by the distant 'centre' (Álvarez-Dardet et al., 2002; Gomes et al., 2014). When the Fascists came to power Italy already had three African colonies which had been conquered by previous liberal governments. These colonies were Eritrea and Somalia in Eastern Africa and Libya in the north, which consisted of the territories of Cyrenaica and Tripolitania, along with the vast desert area of Fezzan. Ethiopia was then added in 1936 (Aruffo, 2003). The Ministry of the Colonies (hereafter the Ministry), which had been established in 1912, was the main body tasked with governing Italian colonies.² After these territories were tamed by means of an indiscriminate use of brute force, the Fascists started to implement policies that were not only aimed at ensuring that the regime could have full control of its colonies and benefit from the latter's resources but also at establishing Italian settlements which would become where the 'new Fascist man' was constructed. The study therefore emphasises how colonial policies supported by accounting information may not be limited to the economic exploitation of the colonies but can be used to build a new socio-economic order whereby settlers for the colonising power would internalise new values whilst Native peoples are reduced to a state of permanent subjugation.

The study also adds a new perspective to the literature that investigates the use of accounting by far-right regimes (Antonelli et al., 2018, 2023a; Bigoni, 2021; Cinquini et al., 2016; Detzen & Hoffmann, 2018, 2020; Funnell et al., 2022; Papi et al., 2019; Twyford, 2021; Twyford & Funnell, 2023). It offers novel insights into the interrelations between political values, colonial governance and accounting practices by considering a set of ideological beliefs which is yet to attract significant attention by accounting scholars: those of Fascist Italy. Existing investigations into the functioning of accounting in engendering colonial and post-colonial domination have been primarily concerned with liberal and neoliberal British and North American colonialism and post-colonialism (Annisette & Neu 2004; Bakre, 2008; Huf, 2020; Power & Brennan, 2021). An exception is work by Antonelli et al. (2025), who found that the role of accounting evolved when the political rationalities underpinning its use changed under the colonialism of the Italian Liberal and Fascist governments between 1912 and 1941. They showed that accounting is a malleable tool even in the service of diverging colonial goals. Nevertheless, Antonelli et al. (2025) did not focus explicitly on the biopolitical consequences for Indigenous populations and Italian settlers of the use of accounting and how accounting became a means to construct a new, highly racialised society. To address this, the present study identifies the way in which accounting practices were essential for the Fascists in their attempts to re-construct colonial society along racial traits and ensure that individuals would internalise Fascist values which ultimately would benefit the regime and the Italian economy. The study therefore emphasises how accounting can reinforce the implementation of racist agendas.

The study adopts a broad definition of accounting, one which is not limited to the production and use of financial information but extends to numerical non-financial and statistical information which informs decision making (Funnell, 1998; Miller, 1998). Thus, accounting practices can be broadly defined as numerical "calculations and techniques which mediate the relations between individuals, groups, and institutions as well as the accountability relationships that result from these social relations" (Neu, 2000a, p. 270). Accounting can be conceived as a technology of inscription that provides information that leads to action. Especially important in providing crucial information to enable the Italian Fascist government to take action by intervening in the lives of individuals, both the Indigenous population and Italian settlers, and the functioning of society at large (Bisman, 2009; Rose, 1991), were the censuses of the populations of the African colonies that were conducted by the Italian Fascists. These were to provide the information that enabled the Fascists to produce highly detailed financial reports and budgets that also proclaimed to the Italians the success of Fascist actions. Thus, censuses are considered a major part of the repertoire of accounting technologies. The analysis of these sources has been informed by Foucault (1978, 2003, 2007) and Arendt's (1958, 1973, 2005) work on biopolitics and totalitarianism.

Foucault's highly influential analysis of power relations has shown how the exercise of power in modern society rests on penetrating interventions in the habits and lives of individuals in a way which almost unconsciously forces subjects to reproduce behaviours that are consistent with the goals of those who hold the supreme authority in a society. Although Foucault referred to totalitarian regimes, his goal to carry out a "genealogy of the modern state" (Foucault, 2007, p. 452) meant that he mostly focused on liberal States in his analysis of biopower and government. Consistently, his work has been complemented by insights drawn from Arendt's extensive analysis of totalitarianism, which also emphasises the importance of biopolitical, transformative interventions in the lives of citizens but by a dictatorial State, thereby extending Foucauldian analyses to a different set of ideological beliefs.

The remainder of the paper is organised as follows. The next section provides a review of the theoretical lens informing the study, which is then followed by an explanation of the method that has been used in the analysis of the study's sources. Fascist colonial policies and the related role of accounting practices are then presented. The findings of the study are then discussed before drawing conclusions.

¹ The Fascist regime rose to power in 1922 and ceased to exist in 1945 after Allied troops and Italian partisans liberated the remaining territories under the control of the ephemeral Nazi-Fascist 'Republic of Salò' in Northern Italy. However, Italy lost control of its African colonies in 1941 to the British Commonwealth forces.

² Following the Ethiopian war the Ministry changed its name to the Ministry of Italian Africa.

2. Colonialism, biopolitics and accounting

In colonial contexts, accounting tools have contributed to enabling the appropriation and exploitation of local financial, human and natural resources by imperial powers (Di Cimbrini et al., 2020; Finau et al., 2019; Gibson, 2000; Maran et al., 2016). Accounting has often operated as a tool in the implementation of colonial programmes which would facilitate and even provide justification for the dispossession of land and property and the marginalisation and control of distant people and places (Álvarez-Dardet et al., 2002; Finau et al., 2019; Gibson, 2000; Gomes et al., 2014; Neu, 1999). Financial objectives came to dominate the lives of Indigenous populations when the latter were identified by means of accounting records as an object of government, one for which costs should be kept to a minimum whilst silently transferring local resources to the colonisers (Di Cimbrini et al., 2020; Maran et al., 2016). Hence, most of the existing accounting literature on colonisation has focused mainly on “the centrality of the economic processes of accumulation and the expropriation of value from the colonized territories and peoples” (Neu, 2000a, p. 284).

To promote the appropriation of wealth by the colonisers control of human life becomes an important goal for those in power, especially in colonial contexts where different values, beliefs and ways of life coexist and often clash. To Arendt (1958) and Foucault (1978, 2003), intervening in human life is the core of modern forms of power. They believe that politics is quintessential bio-administration, whereby promoting the welfare and productivity of the population is a means to strengthen a State relative to other States (Braun, 2007). This mode of exercising power, which Foucault (2003) names ‘biopower’, is not limited to the use of disciplinary techniques aimed at ensuring incessant training and the optimal spatial distribution of individuals to control each individual body, a goal to which accounting can provide decisive contributions (Baños et al., 2005; Bigoni et al., 2020; Miller & O’Leary, 1987). Instead, biopower does not target the subject as an individual body with its strengths and weaknesses but rather as part of a broader phenomenon, that of population or, in Arendt’s terms, society (Blencowe, 2010). Biopower is directed at a multiplicity of individuals “through an entire series of interventions and *regulatory controls: a biopolitics of the population*” (Foucault, 1978, p. 139, emphasis in original).

Taking charge of life in biopolitical terms implies the need to know and master the overarching phenomena that characterise biological life (Braun, 2007): “the species body, the body imbued with the mechanics of life and serving as the basis of the biological processes: propagation, births and mortality, the level of health, life expectancy and longevity, with all the conditions that can cause these to vary. Their supervision [is] effected” (Foucault, 1978, p. 139). These phenomena are often unpredictable. However, when analysed at the collective level they display constants that are possible to manage (Foucault, 2003). Notably, in the 18th century the birth of statistics and the associated increased use of censuses represented a crucial moment by enabling visibility to be given to specific events in the life of populations which are not detectable at the individual level or contained in the scale of the family (Foucault, 2007). These tools enable those in power to intervene in birth and mortality rates, life expectancy and productivity which ultimately eases the exercise of power by the State and reinforces the State itself at the same time.

The use of accounting and statistical information to pursue deceptively desirable goals in colonial contexts, such as ‘protecting’ and ‘improving’ the life of Native peoples, often hides a biopolitical attempt to change the lifestyle of the latter to ensure that resources invested in controlling the colonies will be minimised and that they provide significant financial benefits for the conqueror (Greer, 2009; Greer & McNicholas, 2017; Neu, 2000b; Neu & Graham, 2004). The visibilities created by accounting practices enable imperial governments to implement and justify decisions that are dictated by cost and revenue considerations that are meant to radically change the habits of Indigenous individuals (Greer, 2009; O’Regan, 2010). This was particularly so in African countries, several of which were aggressively colonised by States located in the ‘global north’, especially Britain and France, this resulting in widespread poverty and inequalities that last to the present day (Lassou, 2017; Lassou et al., 2019).

Colonial ties are still reproduced today with the help of international institutions such as the World Bank and the International Monetary Fund, which impose market-based reforms as a condition for unlocking financial aid (Annisette, 2004; Bakre et al., 2022; Bakre & Lauwo, 2016; Lassou et al., 2019). These reforms are often designed by former colonisers or international institutions dominated by rich countries, which enable the latter to retain influence over the economic and political institutions of former colonies and ensure favourable trade arrangements (Lassou & Hopper, 2016; Rahaman, 2010). Government reforms in African States are also often driven by former colonisers which further reinforces dependence on the latter for technical assistance, even when such reforms are only partially implemented or inadequate in the context of a developing country (Goddard et al., 2016; Lassou & Hopper, 2016). Colonial ties have also had a biopolitical legacy in countries such as Benin where former colonisers failed to imbue citizens with expectations of responsibility and accountability for public resources, which led to public officials using public resources for private gain as the former ‘masters’ did (Lassou et al., 2021).

According to Foucault and Arendt it is not in liberal contexts but in totalitarian regimes that the most extreme form of biopower is exercised through the control of every aspect of human life. In achieving this, racist beliefs and their enactment can perform a crucial function in the evolution of a proclaimed superior, dominant race. The discourse of evolutionism has been taken to the extreme in totalitarian regimes whereby human existence is evaluated purely on whether certain social groups presented the biological characteristics which, it is claimed, enabled the enhancement of the human race (Arendt, 2005). Racism is “a way of fragmenting the field of the biological that power controls” (Foucault, 2003, p. 255) which enables those in power to discriminate between individuals based on their biological characteristics. This was especially a persistent theme of colonisation by European powers. Arendt (1973) linked the development of biopolitical modes of government which will culminate in totalitarianism with colonialism. She did not believe that the main drive and impact of colonialism could be reduced to economic motivations. Rather, overseas expansion at the beginning of the 20th century “served as a site in which older racial doctrines and anonymous bureaucratic policies were gradually amalgamated to establish a racial order to guarantee power to the Europeans” (Grosse, 2006, p. 38).

Although Foucault notes that the most racist regimes were also the most murderous, the elimination of the ‘inferior’ race does not

necessarily take the form of murder. Instead, it can be achieved by means of exclusion, segregation, expulsion and political death, most notoriously conducted by the German Nazis as the prelude to their attempted extermination of Jews (Foucault, 2003; Antonelli et al., 2018, 2023b; Funnell et al., 2024). The very survival of totalitarian regimes is predicated on their ability to endlessly reproduce the process of purge and elimination (Arendt, 1973). The concentration camp represents the ultimate biopolitical space where all the beliefs about the management of life and race could be tested and experimented without any legal or moral limit. In concentration camps human beings “can be transformed into specimens of the human animal” (Arendt, 1973, p. 455) by being exposed to the State’s unmitigated power and reduced to mere life. They are the site where “the fundamental belief of totalitarianism that everything is possible is being verified” (Arendt, 1973, p. 437).

3. Method

This study is based on a qualitative investigation of rich primary and secondary sources and adopts a theoretically informed interpretive methodology (Maran et al., 2023). The research started with an analysis of secondary sources on Italian colonialism in Africa, from the conquest of Eritrea at the end of the 19th century to the war on Ethiopia in 1935–36 (see Aruffo, 2003; Brioni, 1980; Labanca, 2007). This enabled an understanding of the historical context in which the events considered in the study took place. Primary sources used have included transcripts of parliamentary sessions in Rome, Budgets of the Ministry during the Fascist regime, Budgets of the Colonies and statistical information produced by Fascist institutions. Particularly important are the censuses conducted by the Fascists which encompassed both the Italian mainland and colonial possessions. Budgets of the Ministry and of the various colonies were found in the archive of the *Gazzetta Ufficiale del Regno d'Italia*. Transcriptions of the debates on colonial matters in the Italian Parliament, especially at the ‘Camera dei Deputati’, which was renamed ‘Camera dei Fasci e delle Corporazioni’ in 1939, were retrieved from the *Historical Archive of the Camera dei Deputati*. Table 1 summarises the main sources used for this study.

A close reading approach to the analysis of primary sources was adopted, consisting of multiple deep readings of the documents by the authors which sought to identify the explicit and implicit meanings of the text (Amernic & Craig, 2017). Given the nature of the context, all primary sources were in Italian. As a result, these were accessed and read by all the Italian-speaking authors, starting with financial and non-financial information in the form of Budgets and statistical data, including the censuses of the population. Parliamentary debates were then read to appreciate the context in which such information was prepared and the purposes it served. Further evidence of the use of accounting information by the Fascists was gathered through the official publications of Fascist organisations and governmental bodies on Italian colonies (see ISTAT, 1932; Istituto Coloniale Fascista, 1937a, 1937b; Ministero dell’Africa Italiana, 1938, 1939a, 1939b, 1941). This interpretive endeavour was particularly challenging for, despite the significant amount of information developed by the Fascists, official documents rarely referred to the type of data which informed governmental decisions as the latter were simply presented as the result of “the Duce’s [Mussolini] infallible political insightfulness” (Ministero dell’Africa Italiana, 1939a, p. 26).

Informed by the work of Arendt and Foucault on biopolitics as a “vehicle for understanding and communication” (Ahrens & Chapman, 2006, p. 836) the authors then conducted discussions about how accounting practices enabled the economic exploitation of the Italian colonies in Africa, how it formed the basis for biopolitical interventions on Native peoples and settlers alike, and what were the consequences of such interventions. Embracing Foucauldian understandings of power relations means that “evidence is not used exhaustively to establish a set of causal relations, but selectively so as to render a problem intelligible” by focusing on “conflict, fragmentation, subjugated knowledges and contingencies” (Kearins & Hooper, 2002, p. 737).

4. Accounting, Fascism and colonialism

4.1. Knowing the African colonies

The Fascists quickly realised that achieving their economic and social goals required a thorough knowledge of the population to be administered. A particularly important source of this information was the population censuses that they conducted in the African territories that they controlled. Censuses constituted a biopolitical accounting tool, the means to identify attributes of the populations of the colonies, both Indigenous and Italian, that would become the targets of Fascist colonial strategies. In Italy a census of the population had been conducted every ten years, with the last taking place in 1921 before the Fascists came to power. The first Fascist

Table 1
Summary of the main documents accessed.

Sources	Documents	Years
Official Gazette of the Kingdom of Italy	Budget of the Ministry of the Colonies	1922–1940
Official Gazette of the Kingdom of Italy	Budget of Tripolitania	1922–1940
Official Gazette of the Kingdom of Italy	Budget of Cyrenaica	1922–1940
Official Gazette of the Kingdom of Italy	Budget of Eritrea	1922–1940
Official Gazette of the Kingdom of Italy	Budget of Somalia	1922–1940
State General Accounting Department	Budget Reports of the Italian State	1924–1941
Historical Archive of the Chamber of Deputies	Parliamentary Sessions	1924–1940
Institute of Statistics of the Kingdom of Italy	Census of the population	1931
Institute of Statistics of the Kingdom of Italy	Census of the population	1936

census was conducted in 1931, which was also the first to be extended to Indigenous populations, whilst in 1921 the focus was only on Italians in the colonies (ISTAT, 1930). So important was the census for providing data to inform the colonisation process that Royal Decree Law n. 1503 of 6 November 1930 established that censuses were to be conducted every five years.

The 1931 Census showed how Italian settler colonialism was still in its infancy. The colonies were in general scarcely populated, with a total population of 2,326,268, almost half of which lived in Somalia. At the census date only 50,419 Italians were in the colonies, the vast majority of whom was located in Libya (44,600) and living in cities. If Italians represented 6.3% of the total population in Libya, their presence was even more unremarkable in the far-off colonies of Eritrea and Somalia where their proportion of the population was 0.6% and 0.1% respectively. Of the Italians living in the African colonies, 60.4% came from the poorer areas of Italy, most especially Southern and Insular Italy where Sicily alone represented 40% of Italian emigration to the colonies (ISTAT, 1935, p. 15). Despite what the Fascists considered to be unsatisfactory numbers migrating to the colonies, the census revealed how Italian presence had significantly increased in the colonies since the previous census. Italian presence had tripled in Somalia, doubled in Cyrenaica, and increased in Tripolitania and Eritrea by 55.4% and 17.7% respectively (ISTAT, 1935, p. 15). Data showed that just 58.8% of fertile individuals were married and males were much more numerous than females, with between 1.4 and 3.1 men for every woman in the different territories (ISTAT, 1935, pp. 13–14). In the early thirties it was mostly mature males who moved to the colonies to work rather than start a family or permanently live there with their existing family, which was inconsistent with the Fascists' plans for the development of the Italian presence in Africa.

The main characteristics of Indigenous populations were also captured in the 1931 census which showed that although 84.5% of the Native population were farmers or shepherds (ISTAT, 1935, p. 42) a significant part of the population was nomadic and semi-nomadic in all the colonies: 24.8% in Libya, 26.8% in Eritrea and 82.6% in Somalia, hence 51.3% overall (ISTAT, 1935, pp. 22, 37, 40 and 42). This represented a significant problem to the Fascist government for travelling populations were not easy to control. Nomadic populations were seen as a significant issue by the Fascists, especially in Cyrenaica where local tribes rebelled in 1928 to Italian domination. The presence of nomadic tribes, who often easily harboured resistance fighters, made pacification and disarmament challenging (PS, 17 March 1927, pp. 7020–7021). Thus, attempts to tackle nomadism were needed. It was therefore crucial "to study deeply nomadism and see if this habit can be modified, if these people can be bound to land through the provision of water wells ... therefore making them farmers, with a conservative mentality, hence anti-rebellious" (PS, 24 February 1931, p. 3890). Policies to tackle nomadism, which included concentration camps and attempts to turn nomads into settled farmers, seemed to have been successful for within five years the number of nomads and semi-nomads in Libya decreased from 162,370 to 110,679, a 31.8% reduction (ISTAT, 1939, pp. 21–22). At the same time, the importance of animal farming, the main means of sustenance of nomadic populations, significantly decreased in favour of agriculture and industry (ISTAT, 1939, p. 23).

Attention was paid to recording the religion and race of different populations in the colonies. This information was to play a crucial biopolitical role by enabling the Fascists to gain a deep, intimate understanding of the determinants of the lives of the different populations that they sought to control. In Libya 95.4% of individuals were Muslim and 89.4% of the population belonged to the Arab and Berber races. Similarly, in Somalia most of the Native population followed the Muslim religion and belonged to the Somali race (90.5%) (ISTAT, 1935, pp. 40–41). The situation was much more complex in Eritrea where the two main religions were the Muslim (52.4%) and Coptic (43.3%). Although the main race was the Abyssinian, to which 48.7% of the local population belonged, another 11 main races were identified (ISTAT, 1935, pp. 38–39). The social fabric of Eritrea was so complex that eight pages of the report were dedicated to listing every tribe living in the country.

The 1936 census was limited to Libya due to the outbreak of the Ethiopian war. Compared to 1931, the overall population in Libya had grown by 20.5%, with some towns more than doubling the number of their residents (ISTAT, 1939, p. 12). This was the result of Fascist policies to increase birth rates but also the presence of Italian troops on their way to Ethiopia and the return of Libyan fighters and refugees following the end of the hostilities in the country and subsequent amnesty declared by the Italian government. The population of the province of Tripoli grew from 325,217 inhabitants in 1931 to 387,604 in 1936, a 19.2% increase, whilst that of the province of Misurata went from 185,015 to 206,987, an 11.8% increase (ISTAT, 1939, p. 11). The province of Derna, one of the main centres of resistance to Italian conquest, saw its population increase by 173.9%. In part this large increase was the result of the return of over 50,000 Libyans who had been segregated in concentration camps during the war or had fled the country (ISTAT, 1939, pp. 11 and 20). In 1936 in Libya the Italian resident population was 66,525, a 49% increase from 1931 to 1936, a significantly higher proportional increase than that of Indigenous people, the number of which grew by 78,257, a 12% increase (ISTAT, 1939, pp. 11, 13 and 20). Crucially for the Fascists, the ratio of resident Italian males to females decreased to 1.2 (ISTAT, 1939, p. 15).

Table 2
Italian and Native population in the Italian colonies in Africa.

		1931	1936	1939
Libya	Italian population	44,600	66,525	119,139
	Native population	654,716	732,973	774,653
Eritrea	Italian population	4,188	–	72,408
	Native population	596,013	–	627,000
Somalia	Italian population	1,631	–	19,200
	Native population	1,019,904	–	1,130,000
Ethiopia	Italian population	–	–	73,659
	Native population	–	–	9,380,000

Sources: ISTAT, 1935, 1939; Istituto Fascista dell'Africa Italiana, 1940; Uffici e Consigli dell'Economia Corporativa della Libia, 1941; [Brioni, 1980](#).

The importance of knowing the dynamics of emigration to the colonies and the building of new communities therein was such that statistical data about the Italians in the colonies was often requested by the government. Although Italians were not replacing the Indigenous people, which was not the goal of the Fascists, their proportion of the total population grew significantly during the latter years of Fascist rule. This was particularly obvious in 1939 when, as shown in Table 2, there had been a change in the composition of the local social fabric. Most notable, Italian presence in Libya had increased to 119,139 individuals (Uffici e Consigli dell'Economia Corporativa della Libia, 1941), which meant that in 1939 the ratio of Italians to Indigenous people was 1:6.5, when it had been 1:14.7 eight years earlier.

In the other colonies the Italian presence also significantly increased, although it remained a smaller fraction of the local population. In Ethiopia after only three years of occupation, already 73,659 Italians had settled, more than in Italy's oldest colony, Eritrea, which nevertheless saw Italian presence flourishing. However, despite an increasing trajectory of Italian residents, settlement colonialism was still underdeveloped in 1939 Somalia (Istituto Fascista dell'Africa Italiana, 1940). Fertility in the colonies was also subjected to careful statistical analyses (De Nardo, 1942), which showed how the fertility of women who migrated to Africa was improving in all the conquered territories, to the point in Eritrea of having overtaken that of the motherland, even if the prevalence of males over females was still believed to be a problem (Istituto Fascista dell'Africa Italiana, 1940; De Nardo, 1942).

4.2. Economic exploitation of the African colonies

Initial discussions in Fascist Italy about colonial policy were framed around justifying the importance of colonies, which were deemed a costly and meaningless endeavour (PS, 29 November 1924, p. 979). Therefore, the impetus to restart the Italian colonial project was proclaimed mainly to be the need to attend to “the growing population, the lack of raw materials and our national pride” (PS, 29 April 1926, p. 5428). The obvious way to re-engage with colonies was their economic exploitation, so it was important to “encourage a capitalist colonisation” and an “emigration of brave businesses”, with the State tasked with “reassuring Italian capital” about the feasibility of the colonial enterprise (PS, 29 November 1924, pp. 986 and 989). Agriculture was particularly important to the Fascists, both to ensure the economic exploitation of the colonies and implant settlements therein. Exploitation of the colonies was to happen under the leadership and direct intervention of the Fascist government. When “political criteria take over economic ones” (PS, 21 May 1928, p. 8990) *laissez faire* is not an option.

Fascism was inspired by the understandings of idealism whereby, in stark contrast to liberal States which protected individual freedom, individualism was to be rejected as the interests of the community embodied by the State took precedence (Mussolini & Gentile, 1961). In the economic domain this translated into the adoption of corporativism, which was seen as the Fascist solution to the limitations of capitalism and communism (Cinquini, 2007), and penetrating State intervention in the economy. The Fascists sought to deviate from ‘traditional’ European colonialism, which mostly saw the colonies as a reservoir of raw materials and a new market for the motherland's products (Lessona, 1937). Moreover, when businesses established themselves in the colonies they were not to do so just to take advantage of the Indigenous, ill-paid workforce, but were expected to employ Italian settlers. On announcing the conquest of Ethiopia in 1936, Mussolini (1959a, p. 269) reinforced that “Italians will fertilise the empire with their work”. The colonies were not there “for the gain of a few privileged individuals, but to promote the fullness of life of our proletarian Italy” (PS, 19 May 1937, p. 3842). The Fascists wished to make their colonies a fully functioning society that relied upon the ‘superior’ Italian element, thereby combining settler colonialism and economic development which was to be achieved by deploying “all the infrastructure of [Italian] civilisation” (Ministero dell'Africa Italiana, 1939b, p. 12). Although in the long term the colonies were expected to become economically independent of the motherland, in the short term the regime was prepared to invest heavily to create the new society it prioritised. The importance of colonies for Fascist plans was such that a member of parliament recommended that all possible resources be channelled to Italian Africa, even at the cost of cutting funding to policies in the motherland (PS, 24 February 1931, p. 3899).

Accounting numbers were enlisted in convincing Italians to move to the colonies. Potential candidates were to be presented “with the significant opportunities waiting in the colonies, which should be demonstrated with pictures, with accounting data on the costs of setting up a farming business and other accounts, with financial statements” (PS, 5 June 1929, p. 659). Moreover, data on lands reclaimed or seized and then granted to settlers started to feature prominently in the reports to parliament. In 1926 these concessions amounted to 66,000 ha in Tripolitania, 13,000 ha in Cyrenaica and 36,000 ha in Somalia (PS, 17 March 1927, p. 7024; PS, 21 May 1928, p. 8979). The escalation of agricultural operations in the late twenties was demonstrated when the hectares of lands granted to settlers were now 310 times higher than before the Fascists came to power. These efforts resulted in the constant increase of Italians settling in the colonies: in the mid-thirties, 524 small farming businesses operated in Tripolitania, where 1,500 families worked. The value of these agricultural enterprises was over 170 million lire (PS, 6 May 1935, p. 1327). Reports to parliament were also used to testify to the increased productivity of colonies, with data on growth in agricultural production (PS, 6 May 1935, p. 1331; PS, 27 April 1940, p. 590) and imports and exports (PS, 21 May 1928, p. 8980).

Consistent with the Fascist creed, the government played a direct role in the economies of the colonies. It ensured that not only the building of railways but also that the ownership and operation of the rail network was placed firmly in the hands of the State (PS, 8

April 1932, p. 6142). By the mid-thirties all private initiatives in the colonies were to be approved by the government and were subject to controls by the State (PS, 19 May 1937, p. 3844). Moreover, many companies operating in the colonies were controlled by the State-owned Istituto per la Ricostruzione Industriale (IRI),³ including in strategic industries such as construction, maritime insurance, banking, iron and steel and automotive. Lucrative enterprises ran the risk of nationalisation, as was the case of the trade of bananas which became a State monopoly in 1935 (Ministero dell'Africa Italiana, 1939b, p. 1120). Despite proclaimed successes by the Fascists, the attitude of private capital toward the colonies was lukewarm. Large Italian businesses were wary of engaging with Fascist operations in the colonies as helping with the valorisation of overseas territories and pressure from the government may have not been consistent with profit maximisation. Larger companies were also worried by the worsening relationships with Britain and France and the sanctions imposed by the League of Nations following the invasion of Ethiopia, to the point that the owners of some of the largest companies in the country, such as Ettore Conti and Alberto Pirelli, criticised the Fascist colonial effort in their diaries (Conti, 1986; Pirelli, 1984). In 1939 there were 8,798, mainly quite small, industrial and commercial businesses operating in Eastern Africa (Ministero dell'Africa Italiana, 1939b, p. 124).

To ensure the viability of the colonial enterprise the government invested significantly in new infrastructure, as shown in the detailed reports provided to parliament. Railway construction increased from a few kilometres in the early twenties to 238 km in 1928 to 414 km in 1934, by which time the main cities of Libya were connected to both Tunisia and Egypt via air and sea (PS, 21 May 1928, p. 8989; PS, 6 May 1935, p. 1330). An 813 km long coastal road was added at the end of the thirties (PS, 6 May 1936, p. 2600). The construction of roads mainly benefited Tripolitania in the twenties, where 2,000 km of new roads were created (PS, 21 May 1928, p. 8989). Construction of roads quickly improved in the thirties when in 1929 the Fascists appropriated 84 million lire for the next four years for this purpose (PS, 20 March 1930, p. 1874), which meant that 6,000 km of roads became available in Libya and another 6,000 km in Somalia, twice as much as in the "highly regarded" French Cameroon (PS, 24 February 1931, p. 3897; PS, 6 May 1935, p. 1330). Construction of roads in East Africa boomed after the conquest of Ethiopia, with 2,310 km of new roads in that country and 1,230 km in Somalia (PS, 6 May 1936, p. 2600).

Exports from the colonies to Italy mainly consisted of foodstuffs and textiles, such as olive oil, cotton and wool from Libya (oil was yet to be discovered), coffee from Ethiopia, bananas from Somalia and pepper and palm seeds from Eritrea (ISTAT, 1938). Imports from the African colonies represented 1.5% of total Italian imports at the end of the 1930s (Podestà, 2004). Exports from Italy to the African colonies were substantial, reaching a total of 2.5 billion lire in 1937. This consisted mostly of basic products such as flour, rice, sugar, wine, synthetic fibres and building materials (ISTAT, 1938). Exports from the colonies to countries other than Italy were also important but their benefits, in the words of the Minister for foreign trade and currency, Guarneri, were watered down by the fact that production in the colonies was *de facto* subsidised by Italian taxpayers. This was because of the high costs of production in Africa, which were due to the need to import raw materials, fuel costs and the toll for crossing the Suez Canal (Guarneri, 1988). Nevertheless, it is clear how the evaluation of import and export was grounded in the colonisers' exchange system, which did not reflect the value placed by Natives on the products appropriated by the Italians and sent to Italy or other parts of the world. The outcome of international trade recorded by means of accounting therefore did not give any presence to the theft of foodstuffs and goods which the colonies were subjected to. At the same time, the 'subsidisation' of the economy in the African colonies by the Italian taxpayer was not simply due to the cost of trading with far off lands, but also to the presence of significant military expenses which burdened the Budget of the Ministry (AB, 1925–1940). The military conquest of new lands, such as Ethiopia, and the brutal repression of resistance, especially in Libya, generated human and economic consequences that could not be captured by a mere evaluation of the value of import and export.

The Ministry of the Colonies provided an annual Budget recording all the costs and revenues related to the colonies. The Budget was very detailed and was divided into five parts. The first part dealt with general information about all the expenses and revenues of the Ministry (AB, 1925–1940). The other sections of the Budget gave separate evidence of costs and revenues for each of the colonies. Separate Budgets were also kept for the colonies of Tripolitania, Cyrenaica, Somalia and Eritrea. Report structures were the same for all the colonies and the same categories of information were provided for each. Table 3 shows some of the expenses resulting from the original Annual Budget of the Ministry of the Colonies for Tripolitania and Eritrea that referred to the period 1933–1937. The most relevant groups of expenses are general expenses for services, costs for police officers, costs for troops and colonial military expenses and costs for the construction of railways. Costs for agricultural activities represented one of the most important amounts in the Budget for all the colonies and, thus, were given particular prominence. It is clear that most of these expenses were to benefit the colonisers and not Indigenous populations as the Fascists sought to minimise the threat posed by local rebels by means of police forces and the military and build the infrastructure that was needed to ensure economic exploitation of the conquered territories and settler colonialism.

Agriculture, which was central to the Fascist plan of starting settlements in Africa, had a prominent place in the Budget of the Ministry where agricultural expenses included costs for agricultural development, forestry and zootechnical services. In Tripolitania expenses for agricultural development tripled in four years (AB, 1934–1937). In the other colonies agricultural costs also increased, starting from 1929 (AB, 1929–1937). In Eritrea 300,000 lire were allocated each year to buy agricultural machinery "to sustain the

³ The IRI was set up in 1934 as a limited company, fully controlled by the Italian State. Its original goal was bailing out large banks in crisis and the companies they controlled, thereby overcoming the lack of large capitals in Italy. It was used by the Fascist government as a key tool of economic policy and over time it acquired large companies, including Ansaldo and ILVA (iron and steel), Lloyds Triestino di Navigazione (insurance), Alfa Romeo (automotive), Cantieri Riuniti dell'Adriatico (construction) and Banco di Roma (banking). During the Fascist regime IRI owned over 21% of the capital of all Italian companies (D'Antone, 2012).

Table 3

Extracts from the Annual Budget of the Ministry at the height of Fascist rule (1933–1937).

Items	1933–1934	1934–1935	1935–1936	1936–1937
Investments in Tripolitania				
1. Agricultural expenses				
Costs for agricultural development	1,650,000	1,475,000	1,600,000	4,693,000
2. Infrastructure expenses				
Expenses for public works	8,000,000	9,000,000	8,800,000	17,950,000
Expenses for postal and electrical services	360,000	790,000	900,000	2,020,000
3. Safety and public health				
Expenses for sanitary services	840,000	900,000	900,000	2,920,000
Costs for public safety	34,000	34,000	34,000	84,000
Charity-related and welfare costs	400,000	400,000	400,000	1,500,000
4. Education and religion				
School services	656,000	850,000	850,000	1,460,000
Expenses for the purchasing of books	185,000	225,000	280,000	420,000
5. Costs to support the movements of Italians to the colonies				
Travel costs and benefits	1,645,000	1,655,000	1,655,000	2,750,000
Items	1933–1934	1934–1935	1935–1936	1936–1937
Investments in Eritrea				
1. Agricultural expenses				
Costs for agricultural development		800,000	800,000	800,000
2. Infrastructure expenses				
Expenses for public works	2,000,000	2,000,000	2,500,000	2,500,000
3. Safety and public health				
Expenses for sanitary services	2,500,000	2,700,000	2,700,000	2,700,000
Costs for public safety	1,300,000	1,300,000	1,799,000	1,799,000
Charity-related and welfare costs	226,000	250,000	250,000	400,000
4. Education and religion				
School services	317,000	360,000	489,750	535,000
5. Costs to support the movements of Italians to the colonies				
Travel costs and benefits	1,374,000	1,449,600	1,379,810	1,521,410
Items	1933–1934	1934–1935	1935–1936	1936–1937
Investments in Somalia				
1. Agricultural expenses				
Costs for agricultural development	1,400,000	1,400,000	1,200,000	1,500,000
2. Safety and public health				
Expenses for sanitary services	2,500,000	2,700,000	2,700,000	2,700,000
Costs for public safety	600,000	600,000	600,000	850,000
Charity-related and welfare costs	150,000	250,000	250,000	350,000
3. Education and religion				
School services	500,000	700,000	700,000	750,000
4. Costs to support the movements of Italians to the colonies				
Travel costs and benefits	515,000	455,000		500,000

Sources: AB (1933–1937)

Table 4

A summary of year-end revenues and expenses of the Italian colonies in Africa.

Years	Item	Somalia (1922–1937)	Eritrea (1922–1937)	Italian Eastern Africa (1937–1941)	Tripolitania (1922–36)	Cyrenaica (1922–36)	Libya (1936–1941)
1922–23	Revenues	2,242,000	20,548,737		4,105,000	89,841,700	
	Expenses	10,277,946	19,052,896		90,457,000	89,841,700	
1923–24	Revenues	2,322,000	10,877,804		29,780,000	19,000,000	
	Expenses	10,896,551	21,612,659		88,812,800	87,090,600	
1924–25	Revenues	2,857,000	12,434,800		37,430,000	21,448,000	
	Expenses	8,010,301	25,464,049		110,091,000	85,061,000	
1925–26	Revenues	2,835,000	14,670,000		47,000,000	28,130,000	
	Expenses	14,185,751	27,295,049		137,240,000	122,216,500	
1926–27	Revenues	16,240,000	19,050,000		55,500,000	39,400,000	
	Expenses	58,570,000	31,104,000		154,790,000	138,436,500	
1927–28	Revenues	21,240,000	22,016,300		64,500,000	46,400,000	
	Expenses	72,856,250	36,450,955		173,090,000	134,240,350	
1928–29	Revenues	21,240,000	22,043,050		73,300,000	46,400,000	
	Expenses	72,656,250	36,017,705		181,890,000	166,440,250	
1929–30	Revenues	22,000,000	21,850,000		82,590,000	55,880,000	
	Expenses	69,258,000	38,571,654		246,113,660	223,614,000	
1930–31							
1931–32							
1932–33							
1934–35	Revenues	22,000,000	19,026,150		70,200,000	48,680,000	
	Expenses	61,074,000	49,211,300		197,630,000	161,866,000	
1935–36	Revenues	23,200,000	22,122,305		75,410,000	49,412,600	
	Expenses	61,352,200	50,448,671		181,555,900	130,987,050	
1936–37	Revenues	51,380,000	53,057,305				127,450,000
	Expenses	69,413,000	56,234,420				313,278,800
1937–38	Revenues			292,845,000			138,950,000
	Expenses			872,018,000			327,938,282
1938–39	Revenues			402,000,000			160,745,000
	Expenses			1,217,574,000			363,849,300
1939–40	Revenues			523,000,000			193,558,000
	Expenses			1,493,129,000			378,268,500
1940–41	Revenues			563,870,000			228,988,000
	Expenses			1,534,268,000			396,701,065

Sources: BR (1922–1941). From 1937, the Budgets and year-end statements of Eritrea and Somalia were presented along with those of the governorates of Ethiopia as 'Italian Eastern Africa'. From 1936 the Budgets and year-end statements of Tripolitania and Cyrenaica were consolidated into those of 'Libya'.

agricultural economy of the colony" (AB, 1929, p. 2887). Consistent with what was shown by reports to parliament, an increasing amount of money was allocated to sustain public works and ordinary maintenance of ports, streets and buildings (AB, 1929–1937). Expenses for the construction of infrastructure, to realise plumbing works, telephone lines, telegraphic lines and, most importantly, railways are recorded in the Budget. A specific section of the Budget of the Ministry dealt with the costs and income of the railroad in each of the colonies.

The Budget gave prominence to how 'biological life' of the Indigenous people was financed by the Ministry. The need to ensure a high standard of public hygiene and medical care for Indigenous people was recognised by the Italian government (AB, 1933–1940), while the educational function of the State was pivotal in rationalising and normalising knowledge. Expenses for school services increased in all the colonies between 1933 and 1937 (see Table 4). The Budget contained charity related and welfare expenses for Indigenous people and subsidies for local institutions. At the same time, subsidies for maternity and childhood were provided for the Indigenous population. The amount of these types of subsidies increased between 1933 and 1937, especially in the colonies of Eritrea and Tripolitania (Table 4). Nevertheless, such expenses were significantly lower than the amount spent for developing infrastructure in the colonies and enabling the settlement of Italians. As will be explained in more detail, although ostensibly seeking to improve the life of Native peoples, expenses for health and education served a biopolitical purpose as the Italians sought to improve the productivity of Indigenous people and make Italian rule more acceptable by showing that the colonisers cared for their 'charges'.

Table 4 provides a summary of the annual ordinary expenses and revenues generated by each colony, excluding central government grants. Military and security expenses remained significant throughout Italian rule, although as the 'pacification' process progressed governors were given the possibility to employ any unused resources originally allocated to military activities for the purpose of civil projects, such as building infrastructure or paying subsidies to settlers. This meant that significant resources could be redirected to Fascist plans, an example of which were the 13 million lire in Tripolitania and 43 million lire in Cyrenaica redirected in 1929 (PS, 20 March 1930, p. 1873), and the 15 million lire paid entirely in subsidies in 1930 (PS, 24 February 1931, p. 3900). Expenses for civil personnel were also high, as were those relating to the maintenance of infrastructure. Another major source of expenditure were the subsidies paid in Libya for enabling the setting up of settlements and those for supporting economic activities in Eastern Africa.

Taken together, revenues from the colonies were mostly made up of taxes and duties, which appeared not to be sufficient to fund

the significant expenses incurred. State monopolies of salt, quinine, matches, tea and tobacco provided a contribution, which was mostly depleted by the considerable expenses they generated. A lucrative monopoly was that of bananas, which was set up as an *ad hoc* company. Financial shortfalls meant that in 1939 the government had to provide grants to colonial governments totalling 1.3 billion lire, to which another grant of 500,000 lire for public works in Eastern Africa was added (AB, 1939). Ten years earlier such a contribution had amounted to 478 million (AB, 1929). Accounting documents seem to show how Italian colonies did not provide the significant economic returns which characterised other colonial endeavours, such as those of Britain and France. However, they did not reflect the level of suffering imposed on Native populations by Italian presence. The imposition of new taxes and the monopolisation by the Italian State of local produce affected the everyday life of Indigenous populations in a way that could not be recognised in the Budget of the Ministry. Accounting documents therefore created specific visibilities which reflected the goals of the colonisers and their system of representation grounded in western market economy, albeit with significant interference from the State that enabled the Fascists to evaluate the financial gains or losses achieved in the colonies. Analyses by the Fascists of the accounting reports that they prepared only considered the perspective of the colonisers and what could be measured in monetary terms, which therefore failed to capture the full impact of Italian biopolitical colonialism on Native peoples and the expropriation of resources from conquered lands.

4.3. Fascist biopolitics

Irrespective of the early limited success of the financial exploitation of the colonies, following Mussolini's visit to Libya in April 1926 the first hints of a new biopolitical project became prominent. The colonies were to become a laboratory for human engineering which would generate a new, stronger Italian race (PS, 21 May 1928, p. 8994). The new 'Fascist man' should distance himself from what the Fascists defined as the 'glutton pacifist' who represented the *homo economicus*, the archetypal egotist liberal man. Mussolini exclaimed that "we have rejected the theory of the economic man, and we are enraged every time we hear that work is a commodity. The economic man does not exist, only the integral man exists, who is political, economic, religious, a saint, a warrior" (Mussolini, 1958, p. 95). The new Fascist man was to engage in the social and political life of his nation and refuse self-interest. He was also expected to create a large family, consistent with Fascist demographic policies which saw in a growing population a source of power, and to live modestly by preferring simple rural life to the comfort of the city. The new Fascist man was required to understand that he was part of a superior race whose duty was to 'civilise' the rest of the world, for which purpose he needed to be tough, ruthless and always ready to sacrifice himself for the motherland (Bernhard & Klinkhammer, 2017). Settler colonialism would provide the means to achieve such goals.

Fascist colonial policies in the late 1920s increasingly encouraged emigration to the colonies and the creation of settlements, although this was initially limited to Libya. Settlers were given the possibility to become owners of their allocated lands after 30 years, which was reduced to 18 years in 1939, should they demonstrate dedication and make these lands productive (Ente per la Colonizzazione della Libia, 1939, p. 13; Ministero dell'Africa Italiana, 1941, p. 154; PS, 21 December 1933, p. 9224). Agriculture played a key role in the Fascist biopolitical plan. The Fascists were concerned by the development of industrial capitalism, which attracted workers to cities and potentially led to the reinforcement of an urban proletariat and the related risk of the rise of a class struggle that would endanger social order and, thus, Fascist power (Moore, 1966). At the same time, urban life was seen as decadent and bourgeois, thereby inducing individuals to pursue individualism and consumerism. To the Fascists, this made people complacent, weak and hindered fertility (Podestà, 2012). Agriculture, to the contrary, was believed by the Fascists to forge the character of individuals by teaching them to sustain themselves with the fruit of their labour and the benefits of hard work and discipline. However, the regime was struggling to contain emigration from rural areas to cities in Italy. This was admitted by Mussolini himself (Mussolini, 1957c, p. 257) who, on commenting upon statistical data showing how the largest Italian cities had grown due to immigration from the countryside rather than increased birth rates, noted how this growth "is not an indication of power, as some simpleton could believe, but a definite sign of decadence". Therefore, the colonies became an important site for the promotion of an agricultural and new Fascist way of life. Mussolini reinforced the importance of agriculture to the Fascist colonial project by stating that Tripoli's land "will owe its awakening to the plough of the Italians" (Mussolini 1957a, p. 124). By the end of the 1920s Fascist colonial policies had become "eminently agrarian" and "part of the demographic policy [of the regime], which is a policy of power" (PS, 5 June 1929, p. 657).

Statistical information and data from the censuses, as explained by Minister Alessandro Lessona, was to be used to create "a technical and financial plan" that would guide "mass emigration of farmers". This was necessary as the monitoring of voluntary relocations to the colonies showed that not enough Italians chose to move to the new territories (Istituto Coloniale Fascista, 1937a, p. 12). As a result, consistent with the Fascists' colonisation plans, the State decided to organise annual mass emigrations, although only one was successfully carried out with the relocation of 20,000 individuals to Libya in 1938 (PS, 10 May 1939, p. 148) before the policy was put to an end by the beginning of the war. Once the settlers were relocated in Africa and allocated a parcel of land their work was monitored carefully with an analysis of their productivity, for which purpose both financial and non-financial data were essential. The regime was particularly insistent on the need to produce new, refined information for control of settlers, to the point that a member of parliament noted that "before the Fascist era statistical and cost information was scarce and it was impossible to monitor the needs of settlements ...; now with data on cost and productivity it is possible to control the economic utility of agricultural production" in the colonies (PS, 5 June 1929, p. 661). As shown in Table 5, the productivity of settlements was carefully monitored and recorded, which gave an indication of dedication of settlers to the Fascist colonial plans. Accounting information was a means to both confirm the economic advantages from exploiting the colonies and to promote Fascist supremacy ideology and actions.

Experts from the Fascist Agricultural Federation regularly visited settlements with the aim of checking the progress of the colonisation project and reporting information about farming in Africa (Istituto Coloniale Fascista, 1937a, p. 14). These reports were also

Table 5
Monitoring settler farming. Quantity sown: 80 kg of vetch and 20 kg of oat per hectare, 1934–1935.

Settler <i>Location</i>	Surface (square metres)	Preliminary work	Previous crop	Fertiliser (quintals per hectare)			Sowing date	Irrigation date			State of crop	Date of harvest	Quantity of dry produce (quintals per hectare)
				superphosphate	ammonium sulphate	potassium sulphate		1st	2nd	3rd			
Triglia Luigi <i>Bivio Gheran</i>	10,000	Ploughing and harrowing	Uncultivated steppe	5	1	1	26/10	9/ 11			good	8/3	65
Boccanera Diego <i>El Maia</i>	10,000	Ploughing and harrowing	Uncultivated steppe	5	1	1	29/10	19/ 11	20/ 1	27/ 1	mediocre	12/3	60

Source: Ministero delle Colonie, 1936.

used to control agricultural activities and take action. As a result, the Commissariat for Internal Migration in Tripoli used statistical data on harvests and settlements to allocate workforce to different areas (PS, 10 March 1933, p. 8103). Monitoring both the financial and non-financial aspects of results also informed action by the government. In 1935 it was noted how “from statistical data produced by the colonial government [of Libya] it is clear how the State only contributes 16% of the resources needed for new settlements ... an amount equal to 830 lire per hectare”, whilst most of the remaining resources came from loans (PS, 6 May 1935, p. 1329). This was seen as inadequate for the purposes of mass colonisation. Therefore, the government had to increase significantly resources invested in such endeavour with expenses for agricultural development increasing from 1,475,000 lire in 1935 to 4,639,000 lire in 1937 (AS, 1935–1937). Reports made to parliament also include information on the lives of settlers, with one member of parliament proudly exclaiming that people in the colonies were getting accustomed to harsh life conditions and that “the law of the eight hours disappeared and has been replaced by a work fever and fancy clothes have been substituted with oil and mud stained canvas trousers” (PS, 21 May 1928, p. 8980). Although the Fascists clearly stated that “the economic motive is just one element of our action”, a careful selection of those living in the colonies would have ensured that “sooner or later even the income statement [for the colonial endeavour] *will show profits*” (Ministero dell’Africa Italiana, 1939a, p. 18, emphasis in original).

Once the settlers had successfully relocated to the colonies, they were expected to contribute to the growth of the Italian race by following the regime’s demographic policies. As reminded by [Mussolini \(1959b, p. 29\)](#), “fertility is the demographic, and hence historical, justification of the empire”. As a result, statistics and the census provided the biopolitical sources that enabled the Fascists to track the men-to-women ratio, the fertility rate of settlers, the average number of members per family, which led to interventions aimed at ensuring that entire families, not just individual males, moved to the colonies (ISTAT, 1935, p. 20). The importance of such information and its biopolitical intent was confirmed by the president of the Institute of Statistics of the Kingdom of Italy, who emphasised that “statistics represent an important instrument to govern and promote life in the colonies” (ISTAT, 1932, p. 40).

The biopolitical purposes of accounting practices were especially evident with actions to protect the health of settlers. The development of settler colonialism had to proceed in parallel with a series of interventions aimed at promoting the life of settlers in harsh territories, to which purpose significant resources should have been invested, to the point that the Budget which relied upon information provided by the censuses was, in the words of Minister Lessona, to become “a general plan for the construction of the empire” (Istituto Coloniale Fascista, 1937b, p. 27). To the regime, these investments that would have borne significant benefits for promoting the health of settlers did not merely serve the moral purpose of saving human life but rather had “a high political value and a high economic value for the preservation and demographic development of the race” (PS, 21 May 1928, p. 8982). Acting on the population, the very essence of biopolitics, meant that the Budget of the Ministry had to provide more resources and ensure that they were spent to shape the life of individuals. The Budget had to become “dynamic and totalitarian” by embracing every aspect of the life of those living in the colonies because “it has to organise the instruments needed to shape a mass of raw materials ...; in a word, engage in a creative endeavour” (PS, 5 June 1929, p. 653). It was later noted that these investments had achieved significant “results in the political, economic, social and psychological domains” (PS, 6 May 1935, p. 1321).

Resources were invested in carefully mapping the diseases that could have threatened the health of settlers, so that adequate training would be provided for doctors in the colonies (PS, 5 June 1929, p. 655). At the same time, this monitoring showed a worrying presence of venereal diseases, which were interpreted as an indication of how some settlers were not adhering to the Fascist model of the *pater familias* but rather engaged in casual sex (Ministero dell’Africa Italiana, 1938, p. 15). Colonial hospitals were also needed with well-equipped laboratories and health departments which would fight the spread of infectious diseases and organise vaccination campaigns (PS, 29 November 1924, p. 977; PS, 13 March 1925, p. 2537). The importance of healthcare was such that funding was to be greatly augmented (AB, 1933–1937), for advantages would outweigh the cost: “if we bring an army of labourers but also good doctors who will defend their lives, we would bring the light of civilisation to populations who have never seen it [T]he conquest of these lands is achieved through physicians more than through weapons” (PS, 29 November 1924, p. 978). Consistently, the number of those receiving medical treatment in the colonies was noted, such as when it was reported that 197,000 individuals received medical care in Tripolitania in 1933 and 8,362 Italians and 56,802 Libyans were seen by doctors in Cyrenaica between May and July 1934 (PS, 6 May 1935, p. 1331).

Protection of the health of Native peoples represented a biopolitical tool which sought to influence habits and thoughts of local populations, so that they would believe that the conquerors cared for them and become accustomed to productive and peaceful community life. This goal was confirmed by how a member of parliament referred to Libya: “we need the Libyan population to grow, so we need to reform all the social, economic, hygienic, moral intellectual factors which will enable a terrified or numb race to wake up and reorganise in an industrious way” (PS, 24 February 1931, pp. 3890–3891). The creation of medical facilities was also a means to lure Native peoples to larger villages and cities, so that they could receive free treatment quickly whenever needed. Despite their exaltation of rural life, which mostly targeted the settlers, the Fascists sought to ensure that local populations were concentrated in a few cities rather than scattered across a vast area so that they could be more easily controlled by Italian authorities.

The inauguration of a Fascist biopolitical settlement policy brought a pressing need to know the populations living in conquered territories, most especially their religions, customs and traditions, which would have allowed the Italians to meaningfully engage with them and, if needed, change their habits so that they would not be a threat to the Italians and less of a financial burden (PS, 16 March 1927, p. 7003). Information gathered on religions by means of the census and other statistical means was then used to implement

policy, such as the administrative partitioning of territories based on the ethnic groups and the main religion practised therein, or the creation of local religious councils as advisory bodies to the Italian colonial governments based on the main cults in the different territories (Ministero dell'Africa Italiana, 1939a, p. 19). At the local level an 'Indigenous district official' was created, a member of the most numerous ethnic group in a specific area, who was expected to ensure the smooth implementation of Fascist policies by engaging with his peers (Ministero dell'Africa Italiana, 1939a, p. 19). Identification of religious groups with the census also enabled targeted policies, such as those against the influential Sanūsiyyah brotherhood. Not only did the brotherhood actively lead the tribes of Cyrenaica as they fought the Italian invaders, but their way of life, which followed strictly the teachings of the Quran, was incompatible with the imposition of secular, foreign rules. After the Fascists in 1937 seized all the assets of the Sanūsiyyah brotherhood's waqfs,⁴ especially their pasture lands, they were given the opportunity to claim back such lands if they ceased nomadism and become resident farmers. Such interventions made it impossible for the members of the brotherhood to keep their way of life, which led to its decline when Libya was under Italian control (Aglietti, 1946).

To achieve their biopolitical goals, intervention by the Fascists was frequently violent and culminated with the heinous creation of concentration camps in Libya. Entire nomadic tribes were confined to concentration camps, with their herds often destroyed in the long marches through the desert to their new 'home'. These camps were not simply a means to detain rebels but as a key biopolitical tool became a site for the transformation of the habits of nomads. This took the form of both terror, with public executions of rebel leaders, and re-education. Special areas of the camps were devoted to agriculture where inmates were taught how to prepare fields for sowing and growing vegetables whilst there were no areas for animal farming, the traditional way in which nomadic tribes sustained themselves (PS, 8 April 1932, p. 6144). It was hoped that on their release the nomads would reproduce the behaviour internalised in the camp and cease nomadism. The increasing number of Native farmers and the reduction in those who still relied on nomadic animal farming emerging from the 1936 Census confirmed for the regime's leadership that this policy had worked (ISTAT, 1939, pp. 21–23).

Fascist policies were not limited to repression. The Fascist government's goal was not merely replacing Indigenous people with Italian settlers but ensuring that the Native population could prosper and, at the same time, become a means to both affirm the superiority of the Italians and Fascist racial beliefs and improve the economy of conquered lands. Native peoples were to be incentivised to work, to restore their willingness to contribute to the new society created by the Fascists, but without instilling any expectation that they could ever be equal to their Italian masters: "we need to raise their dignity without reawakening their pride, we need to win their obedience without reducing them to a humiliating and unproductive state of slavery" (PS, 24 February 1931, p. 3892). Seeking to completely subjugate Indigenous populations would have been dangerous and expensive, whilst treating them as equals was not an option if the new Fascist man raised in the colonies was to become aware of his superiority to other races and, hence, learn to be a master and obtain the financial benefits that this would allow.

The new, racialised society was to be based on the cooperation between the Native population and Italians. Indigenous populations should have been framed "within the Italian element, in a totalitarian social and economic formation in which Natives are returned to their traditional functions and can better serve the Italian element" (PS, 24 February 1931, p. 3891). However, it was essential to mark clearly the difference between Native peoples and the members of the master race "who have the strict duty to show they are worthy of this higher classification" (PS, 27 April 1940, p. 593). When both the 1931 and 1936 Censuses highlighted the constant presence of mixed-race children and cohabitation between Italian men and local women (ISTAT, 1935, 1939), rules against the mixing of races were further tightened by means of racial laws. Any 'dangerous' engagements between the master and the 'inferior' race were to be avoided. Thus, to minimise interaction and the risk of what were condemned as inappropriate sexual engagements, Italians and Native peoples were allocated separate quarters in the new cities and villages created by the Fascists. In the economic domain this approach took the form of a separation of jobs based on racial grounds. It was clear that there were some jobs "that the white man is unable to do, or must not do" (PS, 17 March 1938, p. 4802), which included animal farming, an occupation not deemed dignified enough for the members of the master race (PS, 10 May 1939, p. 153).

5. Discussion

Italian territories in Africa became a laboratory where Indigenous people and Italians alike were exposed to Fascist State power which sought to decisively intervene in their lives. As explained by Arendt (1973, p. 456), "it is in the very nature of totalitarian regimes to demand unlimited power. Such power can only be secured if literally all men, without a single exception, are reliably dominated in every aspect of their life". In totalitarian regimes politics is turned into a knowledge-based administration of life (Arendt, 1973; Foucault, 2003). The 'scientific' implementation of Fascist biopolitical policies therefore required a wealth of data to know and master the biological phenomena at hand. For this purpose, financial and non-financial information was crucial. Mussolini himself (1957b, p. 361) recognised the importance of accounting information for his plans when he stated that "numbers are a necessary tool to anyone wishing to properly govern a nation". Statistical information made available by the censuses enabled the Fascists to transform society according to Fascist beliefs, to make it visible and hence amenable to intervention (Arendt, 1973; Foucault, 2003).

Accounting tools were not simply introduced to provide the technical infrastructure which would enable foreign capital to enter African markets (Bakre et al., 2022; Lassou & Hopper, 2016; Rahaman, 2010). Accounting information was enlisted not just as a means to demonstrate the economic advantages of exploiting the colonies, but as a tool that would promote and reinforce the supremacist policies inaugurated by the Italian government. For this reason, discussions relating to the colonies were not to have been simply

⁴ As explained by Yayla (2011, p. 9), a waqf is "a religious endowment, and a revenue-earning property regulated by Islamic law and developed as an institution through contributions made by wealthy people for certain purposes".

“theoretical and based on fragmentary and uncertain data” as in the past (PS, 16 March 1927, p. 6989), but it was essential that the government be able to “confidently draw from statistical and financial data” (PS, 5 June 1929, p. 661). As noted by Foucault (2003, pp. 243 and 246), “the mechanism introduced by biopolitics includes forecasts, statistical estimates and overall measures ... such as the ratio of births to deaths, the rate of reproduction, the fertility of a population”, which are enlisted by those in power to “optimize a state of life”. Support provided by accounting information to colonial interventions was confirmed by a member of parliament who praised how statistical institutes created by the Fascists had been able to “accumulate and provide, with great precision, all the data and elements that the government needs to analyse and solve problems” (PS, 7 April 1932, p. 6124). Accounting data in the form of cost information and financial statements was to be used to attract Italians to the colonies by showing them the benefits of starting a new life overseas by a means which was perceived to be objective and value free, even when mobilised in the achievement of political goals (Bigoni et al., 2021). Once they had been relocated, control of settlers was also enabled by the improved accounting and statistical data that the government had started to gather, especially with the census.

In Fascist Italy the census as an accounting technology was not a neutral technique the main goal of which was counting the population but was enlisted as a means to problematise the population, to give it visibility and, hence, importance and inscribing it into the calculations of power. In Fascist Italy the census had a clear biopolitical focus. Consistent with Neu's (1999, p. 24) understanding of its governmental potential, in Fascist Italy “the census can be read as an attempt to produce a map of the Indigenous population, to generate a certain type of knowledge” which could then be mobilised to achieve the goals of the regime. In order to ensure that the new master race could dominate the conquered territories it was important to know not only the number of those living therein but also the characteristics of the social fabric, which were to be exploited or changed if they were not consistent with Fascist goals (Ministero dell'Africa Italiana, 1939a, p. 17; PS, 24 February 1931, p. 3890). Hence, the use of statistical tools and related reports that drew upon the information collected in a census enabled the comprehension and exploitation of those vital phenomena occurring at the level of the population (Arendt, 1973; Foucault, 2007).

Unlike liberal States, in which freedom and *laissez faire* policies encompassed the sphere of the individual (Antonelli et al., 2020), in Fascist Italy the State was to take charge of the life and health of its citizens for “demographic power is essential to the political power of nations, and hence to their economic and moral power” (Mussolini, 1957b, p. 365). This was a means of “controlling the random element inherent in biological processes” (Foucault, 2003, p. 259) and ensuring that “the right economic and civil conditions are created to achieve the growth in the population which is explicitly sought” by the regime (PS, 6 May 1935, p. 1329). Totalitarian States are the most biopolitical regimes (Foucault, 1978, 2003) for they seek to focus on every aspect of life itself, not simply in the enactment of a politicization of life but rather of a ‘lifesizeation’ of politics (Blencowe, 2010, p. 119; see also Arendt, 1958). The extension to the colonies of measures to promote fertility, the provision of *ad hoc* incentives for those who moved to Africa and State-organised migrations of entire families in the most mature stages of Italian colonialism were the means for “putting life itself to work” (Cooper, 2015, p. 15) and ensuring the regime's “exterior expansion, without which [it] cannot survive” (Arendt, 1973, p. 389).

Agriculture was believed to be especially important for forging the Italian character. It would help to tackle the decadence of urban life, free individuals from the distractions of hedonism and consumerism and, ultimately, increase fertility (Podestà, 2012). Moreover, the tough life of a farmer in a distant land would promote the ‘fittest survival’ so that those living in the colonies would become stronger, resilient and hateful, a truly ‘master race’. To pursue this policy, resources were lavishly invested in the provision of tools for agriculture but also extensive public works such as the reclamation of lands and construction of new wells and irrigation ditches, with incremental budgetary allocations reflecting this effort. The results of these investments were then closely monitored by means of very detailed statistics ranging from the extension of reclaimed lands to the length of railroads built. These accounting numbers represented both tools for political control by parliament of the policies inaugurated by the Ministry and an important means of propaganda (Antonelli et al., 2023a).

Whereas in the colonies of liberal countries accounting ensured that individuals would be driven by economic priorities (Greer, 2009; Lassou et al., 2021; Neu & Graham, 2004), in the Italian colonies in Africa the production of economic utility measured by means of accounting did not purely aim at the achievement of profit and, hence, at contributing to the wealth of the settler and that of the Nation. Instead, the ability of settlers to run productively the lands entrusted to them by the State was evidence of their suitability as members of the new Fascist nation, a measure of their alignment to the regime's biopolitical goals. Accounting numbers therefore became substitutes for human attributes and the main means to assess the value of an individual (Cooper, 2015; Davie & McLean, 2017), thereby becoming normalising tools (Foucault, 2007) which gave visibility to the effort and capability of settlers to align with the model of the new Fascist man. Failure to return satisfactory economic results was seen as evidence of laziness, incompetence or, more seriously, not fulfilling the expected racial identity of the new Fascist man and would unavoidably lead to the seizure of the settler's lands. Unlike in liberal contexts, accounting was meant to play a moral function whereby statistics chartered the ‘moral topography’ of the population (Rose, 1991) and helped to discriminate between the deserving and undeserving settlers. By supporting this selection in the colonies, accounting helped with creating a monolithic bloc of individuals “who have outwardly become almost a unit ... (L)ook at these laughing eyes, this fanatical enthusiasm and you will discover ... how a hundred thousand men in a movement become a single type” (Hitler, quoted in Arendt, 1973, p. 418).

The Fascists' attempt to promote the growth of the population in the colonies was not limited to their demographic policies but also extended to the protection of individuals' lives. The Budget of the Ministry and those of the different colonies included significant

amounts of resources, which increased over time, to be invested in initiatives seeking to “thicken the network of physicians” (De Vecchi, 1924, p. 45) to improve the health of the population, including that of the Native peoples. Budgets were also important means to promote the building and development of schools in the colonies. Interventions with clinics and hospitals sought to keep both Italians and the Indigenous population healthy and productive. They were mainly to address those problems that “sapped the population’s strength ... and cost money” (Foucault, 2003, p. 244). At the same time, schools were seen as “a political device of peaceful penetration and moral conquest of the native population” (PS, 24 February 1931, pp. 3892–3893).

Schools were to become a means to form the conscience of Italians and Native peoples who, mindful of their role in the new Fascist society, were to be raised according to Fascist principles and beliefs. Not only does the significant amount of resources invested in such effort show the importance placed by the regime in enabling populations to grow and thrive, but it also differentiates Fascist intervention from that of liberal States in which these policies were always inspired by cost-minimisation (Neu, 1999, 2000b; Neu & Graham, 2004). In the words of the governor of Somalia, De Vecchi, the goal of such interventions was to “create the life conditions in the colony which allow its economic and political development” (De Vecchi, 1924, p. 31). The provision of ample resources for health facilities and schooling confirms that the use of accounting for biopolitical purposes is deceptively benign as it aims at protecting and promoting life (Antonelli et al., 2022). So important was providing visibility to resources to be invested in healthcare facilities that changes were made to the structure of Budgets, such as ensuring that appropriations for health services were kept separate from those relating to zootechnical services (De Vecchi, 1925, p. 98).

The most disturbing example of a biopolitical use of accounting information was the extreme attempt to change local customs. Concentration camps are essential to the totalitarian machinery of power because “without the undefined fear they inspire and the very well-defined training they offer in totalitarian domination ... a totalitarian state can neither inspire its nuclear troops with fanaticism nor maintain a whole people in complete apathy” (Arendt, 1973, p. 456). The census and statistics on the local population provided the means to eliminate nomadism and hostile religious groups in the rebellious territories of Libya. As it was often the case with western colonialism, these actions were presented as a matter of civilisation (Lassou et al., 2019), even if they were actually enacted to ease Italian domination, for to the Fascists “nomadism and Sanūsiyyah are the chains which keep these populations in a state of barbarism and backwardness” (PS, 7 April 1932, p. 6112). These actions were carefully monitored and the results recorded in the form of the number and percentage of nomads and semi-nomads living in Libya, which fell significantly between 1931 and 1936, and the diffusion of agriculture among the Native population as fewer nomads practised animal farming (ISTAT, 1939, pp. 21–23). Although Italy certainly was not the only colonial power which sought to intervene in the habits of Indigenous populations (Bush & Maltby, 2004; O’Regan, 2010), its biopolitical action informed by accounting did not take the form of incentive schemes that sought to induce individuals to change their behaviour (Neu, 2000a), but resulted in the creation of concentration camps, the ‘ultimate’ biopolitical space (Arendt, 1973) where Native peoples were ‘re-programmed’ as docile subjects who were expected to appreciate that respecting Italian rule was in their best interest as it would have resulted in better life conditions. As a result, forcing individuals to adopt practices “which were tied to a particular location via agricultural and schooling initiatives made it easier to observe ... and, hence, govern indigenous peoples” (Neu, 2000b, p. 180).

Further biopolitical interventions in the colonies enabled by the visibilities created by means of accounting practices took the form of policies to clearly separate Italians from the Native population. In the view of the Fascists, it was important “to avoid the danger of settlers living like the Arabs. It is essential that the Italian remains different from the native ... (T)he hierarchical order of the race cannot be compromised” (PS, 20 March 1930, pp. 1865–1866). The statistical information upon which accounting reports drew helped to promote a discourse of ‘us’ and ‘them’ which was important in the creation of a new, highly-racialised national identity (Bigoni et al., 2021; Rose, 1991). Racism was a means “to fragment, to create caesuras within the biological continuum addressed by bio-power” (Foucault, 2003, p. 255) which allowed those in power to discriminate between different individuals, some of whom were deemed to be superior and others inescapably inferior (Arendt, 1973).

6. Conclusion

The study has drawn upon the ideas of Foucault (1978, 2003, 2007) and Arendt (1958, 1973, 2005) on biopolitics and totalitarianism to unveil the ways in which accounting information was used to create a new, highly racialised society dominated by the Italian conquerors and intervene in a penetrating way in the lives of those living in the colonies, both settlers and Native peoples. The use of accounting is an important, distinctive feature of Fascist imperialism. Even when action was taken to defend life, such as with the construction of medical facilities and schools, this was never simply to protect life that had value in itself. Rather, this was a means to increase the might of the Italian State through a long-sought increase in its population and indoctrination of younger generations. Information gathered by means of accounting, in turn, informed policy, which included actions to promote fertility and discourage casual relationships, most especially between the Italian settlers and Native populations, but also murderous interventions to fight nomadism. Biopolitical Fascist colonialism even attracted the interest of other nations, including the UK and the USA, for having a

proclaimed social and political purpose rather than an economic purpose (Bernhard, 2016).

The study has offered a novel perspective on the functioning of accounting in colonial settings, one which is not limited to investigating accounting as a tool which ensures the economic exploitation of conquered territories (Neu, 1999; Power & Brennan, 2021). In liberal contexts “a variety of control technologies are employed for governance and for efficiency and cost-saving purposes” (Davie, 2017, p. 248). In the early phases of their African colonisations the Fascists were not overly interested in cost reduction and invested significant, growing amounts of money in what was to them a crucial endeavour, the creation of a new society. Accounting practices were mainly a means to monitor the implementation of policy and give visibility to the qualitative field in which the regime needed to intervene. At the same time, accounting practices as a means to intervene in the behaviour of Native populations have often been used to incorporate Native peoples in the moral universe of the conquerors by ensuring that they would internalise western ways of life, most especially the need to participate in a market economy (Dixon & Gaffikin, 2014; Greer & McNicholas, 2017). Racist Fascist policies decisively supported by accounting information sought to shape the character of the Italian settlers and ensure the latter’s committed allegiance to the regime and its values, whilst condemning the Native population to a state of permanent subjugation that was needed to ensure that all financial and social gains would be for the Italian State and the new Fascist man.

This study has considered a setting and a set of beliefs that have mostly escaped the literature that engages with accounting and colonialism which is dominated by investigations into the practices of western powers and the liberal and neoliberal values they promote (Annisette & Neu 2004; Bigoni et al., 2025). It has offered new insights on colonialism in Africa (Lassou et al., 2019, 2021; Rahaman, 2010) by considering less explored countries and providing a detailed analysis of how the Fascists mobilised accounting in Ethiopia, Eritrea, Libya and Somalia not solely to achieve economic gains but to create partisan visibilities which enabled biopolitical action on Native populations and settlers alike. Another contribution of the work is having offered further evidence of the importance of accounting in the exercise of totalitarian State power (Antonelli et al., 2018; Bigoni et al., 2021; Twyford & Funnell, 2023). The study also contributes to Arendt and Foucault’s highly influential work on biopower by focusing explicitly on a colonial context. Both Arendt (1973) and Foucault (2003) stress the importance of colonial domination as a site where new modalities of power were experimented upon before being imported to Europe, including the formation of discourses of ‘us’ and ‘them’ enabled by the creation of specific visibilities and a thorough knowledge of the biological phenomena to be governed. The study deepens Arendt and Foucault’s theoretical work by offering a micro-level analysis of the workings of biopower and providing evidence of the use of specific tools, most importantly accounting practices, which have biopolitical effects. Apparently banal means such as budgets and statistics can be enlisted in developing interventions which have a significant impact on the ways in which individuals are allowed to conduct themselves, including the creation of racist discourses.

The implications of the study are relevant to modern society. Although the most brutal effects of Fascist colonialism, such as segregation and racism, appear relegated to the distant past, the biopolitical consequences of the use of accounting as a political weapon are still relevant today and warrant attention. The use of accounting to influence the conduct of individuals in the service of a political agenda (McBride et al., 2025) is not limited to totalitarian regimes but extends to contemporary society and democratic states. The spread of international accounting standards developed in the global north helps the diffusion of neoliberal values, such as the replacement of social citizenship with individual responsibility (Harvey, 2005), the use and perpetual development of performance measures as a proxy for human value (Allain et al., 2025; Cooper, 2015) and the focus on profit maximisation and value for money (Andrew & Cahill, 2017). The spread of these values in developing countries promotes a new, less obvious but equally insidious form of colonialism, which is enacted through apparently neutral practices such as accounting. Such accounting practices are mobilised by international financial institutions, including the World Bank and the International Monetary Fund, to provide justification for aggressive privatisation programmes, which are promoted ‘to help’ developing countries and end up opening new markets for large multinational corporations to exploit (Bakre & Lauwo, 2016). In the words of Bakre et al. (2022, p. 12), “lurking behind the guise of technocratic policy advice lies self-interest, venality, and a broader agenda of using neo-liberalism and accounting ... to preserve the privileged position of elites from powerful nations and their local neo-colonial counterparts”. Even educational institutions are often complicit in these actions which have biopolitical consequences. This induces younger generations, especially in developing countries, to identify with the values of the global north and disregard local circumstances and the need to contribute to their own societies (Bigoni & Awais, 2025).

The study could be a starting point for further investigations into the biopolitical properties of accounting in historical and modern contexts. Future research could analyse if and how accounting was used to influence the life of Indigenous populations in different contexts and under different ideological beliefs, ranging from Spanish colonialism in South America to Nazi domination of annexed territories. Research could also further expand the first analyses of present-day accounting practices and how they end up having a penetrating influence on the way in which individuals conduct themselves both in their everyday life and during emergencies (Antonelli et al., 2022; Le Theule et al., 2023). The study has been based upon surviving records, which were prepared by the colonisers. These records disregard the values and beliefs of the Indigenous populations. More research is therefore needed to give prominence to the lives and experience of the colonised and the roles of accounting in colonised societies.

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The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data availability

Data will be made available on request.

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