



# Department SEMINARS

"Environmental accounting and state power in the Grand Duchy of Tuscany (1537–1621)"

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**4:30 PM**

Seminar Room Bruguier Pacini, DEM



## A B S T R A C T

The study investigates the use of early forms of environmental accounting in the implementation of environmental strategies in the Grand Duchy of Tuscany between the 16th and 17th centuries. It adopts the Foucauldian concept of *raison d'État* to shed light on the ways in which environmental accounting practices were used by Tuscan Grand Dukes to form a detailed knowledge of the territory to be governed and act accordingly.

Financial and non-financial information relating to environmental issues enabled the Grand Dukes to “visualise” the territory to be managed as an enclosed disciplinary space whereby the conduct of people living therein could be decisively influenced. Accounting practices as a tool for the implementation of environmental strategies did not merely aim to protect the environment but were a means to reinforce the power of the State.

The study documents how environmental strategies and the related use of accounting can have a significant influence on how individuals are allowed to conduct themselves. It also shows that environmental accounting practices can be an important tool in a State's machinery of power.

While offers a novel perspective on the use of environmental accounting information as a tool in the exercise of State power, the article is the first to explore explicitly the interrelations between accounting, sustainability and power. It also adds new evidence to historical research that has engaged with early forms of environmental accounting by showing how long before the Industrial Revolution environmental matters, and practices to account form them, were considered relevant by pioneering States.