

## The Power-Knowledge Relationship in the Italian Education System between the 19th and 20th Century

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**Abstract :** This paper focuses on the development of the study of accounting in the Italian education system between the 19th and 20th centuries. It also focuses on the subsequent formation of a scientific and experimental *forma mentis* that would prepare students for administrative and managerial activities in industry, commerce and public administration. From a political perspective, the period was characterized by two dominant movements - liberalism (1861-1922) and fascism (1922-1945) - that deeply influenced accounting practices and the entire Italian education system. The materials used in the study include both primary and secondary sources. The primary sources used to inform this study are numerous original documents issued from 1890-1935 by the government and maintained in the Historical Archive of the State in Rome. The secondary sources have supported both the development of the theoretical framework and the definition of the historical context. This paper assigns to the educational system the role of cultural producer. Foucauldian analysis identifies the problem confronted by the critical intellectual in finding a way to deploy knowledge through a 'patient labour of investigation' that highlights the contingency and fragility of the circumstances that have shaped current practices and theories. Education can be considered a powerful and political process providing students with values, ideas, and models that they will subsequently use to discipline themselves, remaining as close to them as possible. It is impossible for power to be exercised without knowledge, just as it is impossible for knowledge not to engender power. The power-knowledge relationship can be usefully employed for explaining how power operates within society, how mechanisms of power affect everyday lives. Power is employed at all levels and through many dimensions including government. Schools exercise 'epistemological power' - a power to extract a knowledge of individuals from individuals. Because knowledge is a key element in the operation of power, the procedures applied to the formation and accumulation of knowledge cannot be considered neutral instruments for the presentation of the real. Consequently, the same institutions that produce and spread knowledge can be considered part of the 'power-knowledge' interrelation. Individuals have become both objects and subject in the development of knowledge. If education plays a fundamental role in shaping all aspects of communities in the same way, the structural changes resulting from economic, social and cultural development affect the educational systems. Analogously, the important changes related to social and economic development required legislative intervention to regulate the functioning of different areas in society. Knowledge can become a means of social control used by the government to manage populations. It can be argued that the evolution of Italy's education systems is coherent with the idea that power and knowledge do not exist independently but instead are coterminous. This research aims to reduce such a gap by analysing the role of the state in the development of accounting education in Italy.

**Keywords :** education system, government, knowledge, power

**Conference Title :** ICESPM 2018 : International Conference on Educational Systems Planning and Management

**Conference Location :** Dubai, United Arab Emirates

**Conference Dates :** December 20-21, 2018