



Operationalizing expulsion. Jewish accountants in Fascist Italy, 1938–1943

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ABSTRACT

In contrast to the conventional focus on social exclusion in studies of the accountancy profession, this paper examines the race-based expulsion of a group of established practitioners. It does so by analysing the removal of Jews from the profession in Fascist Italy. Drawing on Foucault's concepts of biopolitics and race, and an array of primary and secondary sources, the paper explores the apparatuses of biopower deployed to cleanse the professional population of Jews. These included anti-Semitic legislation to define the offending population, a census to identify and locate it, and bureaucratic mechanisms to secure its removal. It is shown that following their fascistization, accountancy organisations in Italy functioned as agencies for the purification of the profession. Although the object to 'kill' through expulsion was activated in most cases, the existence of transitional 'let live' provisions indicated the complexities of activating a biopolitical project on the basis of biological racism. When parts of Italy came under German control in 1943, 'indirect murder' through expulsion was supplanted by the actual murder of a number of Jewish accountants.

1. Introduction

Numerous historical studies of the accounting profession have demonstrated how practitioner elites have pursued closure strategies to appropriate socio-economic privileges (Poullaos & Ramirez, 2020). Neo-Weberian analyses have shown how occupational groups attempt closure by gaining control of the market for professional services and thereby achieve the upward social mobility of their memberships. A fundamental device for actualising such an occupational closure strategy is to deploy exclusionary practices that restrict access to the vocation. Among the bases of exclusion are credentials, nature of work, religion, gender, class, and race. In relation to the last of these, an array of investigations has demonstrated the operationalization of policies of exclusion (Annisette, 2020). These studies have been mainly concerned with the closure of professional accountancy to subordinate races and ethnic groups by dominant White minorities.

Formative studies by Hammond and Streeter (1994) and Hammond (1997, 2003) have revealed the obstacles confronting African Americans seeking to enter the CPA profession in the USA. Annisette (2000, 2003), Annisette and Trivedi (2013) has revealed the significance of White Britishness to accessing the profession in colonial Trinidad and Tobago. Sian (2007, 2011) has explored the exclusion of African and Immigrant Asians from the accountancy profession in colonial Kenya. Studies by Hammond et al. (2009, 2012) charted the negligible presence of Black South Africans in the accountancy profession up to and during the period of Apartheid,

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as well as the persistence of an informal colour bar post-Apartheid. In colonial Jamaica, the Black majority were also excluded from the profession, resulting in attempts to establish a new, inclusive vocation in the post-independent state (Bakre, 2005). In Canada, access to the profession was substantially denied to the Native Indian, Inuit and African Canadian populations (Edwards & Walker, 2008). Most of these studies focus on ex-British colonies. But as Poullaos (2009) has shown, in the imperial centre too, the accountant on the periphery was constructed as a racialized “other”. Indeed, “race thinking” had deleterious consequences for non-Whites seeking to access the British profession during the early twentieth century.

The aforementioned studies of social closure in the accountancy profession focus on race-based exclusion. That is, the processes of rejection or non-admission that prevents an individual from crossing the boundary into the occupational territory. Exclusion relates to persons who knock at the door of the vocation but are denied access by those who maintain internal control of it (Witz, 1992, pp. 45–46). In contrast to studies of *exclusion* based on race, the current investigation explores a project of race-based *expulsion* from the accountancy profession. As a concept, expulsion relates to those who have been admitted and established residency but their right to remain has been denied or terminated. The expulsion of an individual from a territory might be founded on classification as undesirable or as a threat. Mass expulsions (such as ethnic cleansing) may be predicated on the basis of race, language or religion. Such removals may be ordered not internally, by a profession itself, but by an external agency such as the state (Henckaerts, 1995).

In the world of professionalism, expulsion is primarily understood as a punitive measure meted out to insiders found guilty of an act of gross misconduct or a serious violation of an ethical code. The expulsion of a member for such reasons is testament to a professional organization’s willingness to take the corrective action necessary to earn public trust (Freidson, 2001, pp. 213–216). In the current study, we examine the collective expulsion of practitioners based on race. To achieve this, we draw on Foucault’s work on biopolitics, that is, “the attempt, starting from the eighteenth century, to rationalize the problems posed to governmental practice by phenomena characteristic of a set of living beings forming a population: health, hygiene, birthrate, life expectancy, race” (Foucault, 2008, p. 317). Biopolitics is actualised through the exercise of biopower, which Foucault (2007, p. 1) defined as “the set of mechanisms through which the basic biological features of the human species became the object of a political strategy”. We examine the deployment of apparatuses by the Fascist state to expel Jews from the Italian accountancy profession on the basis of race as such a biological feature. We demonstrate how, in this project, fascistized professional organisations were themselves engaged as agents of racial purification.

Although investigations of expulsion from the accountancy profession for reasons other than misconduct and unethical behaviour are rare, the literature is not devoid of studies of attempts to differentiate groups of credentialed practitioners on the basis of race. Annisette (2017) has examined the discursive construction of a differentiated professional field in Ontario where categories of inferior “foreign trained” and superior “Canadian-trained” draw on purity claims reflective of Anglo-centrism and the persistence of cultural assumptions about race and ethnicity. While Annisette’s study explored the rhetoric of demarcation and the creation of symbolic distinctions between practitioners, the current paper focuses on the expulsion of accountants as part of an overt programme of state racism. Here, a state-defined racial contaminant (the Jew) of the professional populace was not only constructed discursively, determined attempts were also made to compulsorily removed it from the professional populace.

To date, studies of the treatment of Jews in the accounting profession have focused on National Socialist Germany. Markus (1997, pp. 63–93) documented the Nazification of the profession following Hitler’s assumption of power in 1933 and the consequences for Jewish practitioners. While the scale of the genocide perpetrated by the Hitlerian state has inevitably resulted in a focus on Nazi Germany, and much attention has been devoted to the role of accountants within that regime (Funnell, 1998; Walker, 2000; Lippman & Wilson, 2011, 2013; Detzen & Hoffmann, 2018), Fascist Italy is also worthy of attention. Here, from 1938 to 1943 “a debilitating campaign” was pursued against the Jewish population in the name of racial purity (Zimmerman, 2005, p. 3). Indeed, it is increasingly recognised that the differences between anti-Jewish laws in Germany and Italy primarily relate to chronology and the degrees of violence associated with their implementation (Sarfatti, 2005). One historian has observed that anti-Semitism was a common feature of Nazism and Italian Fascism, the principal difference being in the version of the authoritarian state that practiced it (Livingston, 2014, p. 117). Another commentator has ventured further, arguing that “Fascist Italy was the model and origin for Hitler’s totalitarian racial state and adopted many of the latter’s racist laws from the late 1930s onwards” (Gordon, 2012, p. 5).

Not surprisingly, given such assertions, the limited attention traditionally devoted to the historiography of Italian race law is now being addressed (Zimmerman, 2005, p. 1; Livingston, 2014, pp. 2–7). Scrutiny, however, has yet to extend to the expulsion of Jewish accountants, who, along with entrepreneurs, bankers, managers and property owners, were constructed as money-hoarding pollutants of the pure Italian race (De Felice, 1993, p. 258; Marro, 1940, p. 265; Avagliano and Palmieri, 2013, p. 41).

The paper is structured as follows. The theoretical framing of the study, Foucault’s concepts of biopower, biopolitics and race, are discussed in the next section. We then discuss our sources and methods (Section 3) and proceed to describe the structure of the accountancy profession immediately prior to the adoption of the racial laws in Italy in 1938 (Section 4). Thereafter, we draw on our theoretical framework to explore the Fascist regime’s attempt to gain knowledge of the Jewish population through mechanisms of identification and calculation (Section 5) and explain the bureaucratic apparatuses implemented to expel Jews from the accountancy profession (Section 6). Later sections analyse the ‘taking’ of the lives of Jewish practitioners through expulsion, and in some cases, their extermination (Section 7), as well as the ‘let live’ provisions that enabled some Jewish accountants to continue to practice, albeit with an inferior status (Section 8). The paper closes with a concluding discussion (Section 9) that offers a synthesis of our main findings and highlights the contribution of the study to analyses of biopolitics and the profession in the accounting literature.

2. The biopolitics of the racist state

Foucault’s notion of biopolitics, which he initially articulated in Volume 1 of the *History of Sexuality*, concerns the manner in which modern states manage populations (1978, pp. 139–145). Foucault’s inconsistent exposition of the concept encouraged a number of

subsequent analytical and philosophical interventions (Lemke, 2011, p. 34), such that biopolitics has now become “indispensable as a theoretical point of reference in disciplines across the humanities and social sciences” (Mills, 2018, p. 1).

In his formative contribution, Foucault (2003, p. 241) emphasised how the management of populations shifted from exercising (sovereign) power over death to exercising power over life. From the seventeenth century, such power was expressed in the deployment of procedures to discipline the human body (Foucault, 1978, p. 139; Stoler, 1995, pp. 33-34). Subsequently, in the eighteenth century, the anatomo-politics of the individual was complemented by the biopolitics of governing populations (Foucault, 2003, pp. 242-243; Erlenbusch, 2017). An era of biopower (comprising biopolitics and discipline (Fiaccadori, 2015)) thus commenced, characterised by “an explosion of numerous and diverse techniques for achieving the subjugation of bodies and the control of populations” (Foucault, 1978, p. 140). Life and its mechanisms became subjects of calculation, intervention and transformation.

By the end of the eighteenth century a focus on disciplining the individual human body shifted to the biopolitics of the human species and mechanisms that target and control it. Biopolitics focussed on “those political technologies that took the biological existence of the *nation* as their object, understood as a ‘population’ imbued with the mechanisms of life – birth, morbidity, mortality, longevity, vitality – and knowable in terms of statistical norms” (Braun, 2007, p. 8; Foucault, 2008, p. 317). Fostering the life of the population became a political problem and necessitated disallowing or controlling elements that put it at risk (Foucault, 2003, p. 245; Fiaccadori, 2015; Rasmussen, 2011). Whereas sovereign power “took life and let live” biopower concerned “making live and letting die” (Foucault, 2003, p. 247).

Foucault (1978, p. 139) asserted that from the nineteenth century the pursuit of biopolitics was activated “through an entire series of interventions and regulatory controls”. The population was subject to the proliferation of mechanisms at the levels of the state and the sub-state. Interventions were directed at the social body and the groups within it (Foucault, 1978, pp. 145-146; Foucault, 2003, p. 250). The complex bureaucracies of states used numerous apparatuses to observe, construct and control their populations. Biopolitics involved the identification by the state of threats to life, the delineation of fields of intervention and the deployment of agencies, institutions and procedures to address such threats (Lemke, 2001). For example, governments embarked on projects to eliminate the threat to life posed by epidemic diseases and poor sanitation (Foucault, 2003, p. 244-245; Macey, 2009).

However, governments could also attempt to manage populations on the basis of racism. For Foucault (2003, p. 255) race is “a way of separating out the groups that exist within the population”. As a mode of biopolitical government, racism is focused on the differentiation of worthy and unworthy life, of those who must live and those who must die, between the biologically fit and the unfit (Foucault, 2003, p. 255; Mbembe, 2003; Dean, 2010, p. 165; Lemke, 2011, pp. 40-42; Rasmussen, 2011; Taylor, 2011). Foucault argues that society needs to be defended from the contagion of those deemed biologically inferior (2003, p. 82). Racism engages the principle of segregation to protect the health and strength of the wider population from internal contaminants (Erlenbusch, 2017, p. 138). The latter requires that states take control of the biological field, gain knowledge about it and subdivide the population into a hierarchy of races wherein some are deemed superior and worthy and others are considered inferior and unworthy. Thus, racism creates “caesuras within the biological continuum addressed by biopower” (Foucault, 2003, p. 255) - it “structures social fields of action, guides political practices, and is realized through state apparatuses” (Lemke, 2011, pp. 43-44). Indeed, the racist state assumes the role of “protector of social purifications” (Stoler, 1995, p. 81). It activates projects of racial hygiene and the elimination of those deemed threatening. The emergence of sciences such as demography, eugenics and evolutionary biology offered new rationalities for locating, classifying and constructing separate races within the population, and to address the sources of racial degeneration (Foucault, 2003, p. 255; Macey, 2009).

When race intervenes, the biopolitical objective of maximising life can be conjoined by the exercise of sovereign power over death – “the death of the other, the death of the bad race, of the inferior race” (Foucault, 2003, p. 255; Erlenbusch, 2017, p. 139). When racist states operate in “biopower mode” racism provides the ideological justification for measures to cleanse the population, including killing (Foucault, 2003, pp. 256, 258). For Foucault (2003, p. 256) “racism is the precondition for exercising the right to kill” and it is invoked in the name of ensuring the life and health of the population (Erlenbusch, 2017). Nazi Germany represents the most extreme example (Foucault, 1978, pp. 149-150; Foucault, 2003, pp. 82–83, pp. 258–260; Stoler, 1995, p. 28). Here, absolute state racism was manifested not only in intensive biopolitical control of the social body through apparatuses of regulation, but also in the employment of the sovereign power to kill (Foucault, 2003, p. 260; Dean, 2010, p. 164).

Beyond the case of the Hitlerian state, and importantly for our purposes, Foucault elaborated further on his meaning of killing when discussing the application of sovereign power by racist states operating in biopower mode: “When I say “killing,” I obviously do not mean simply murder as such, but also every form of indirect murder: the fact of exposing someone to death, increasing the risk of death for some people, or, quite simply, political death, *expulsion*, rejection, and so on” (Foucault, 2003, p. 256, *emphasis added*). In the current study, while we identify cases after 1943 of the actual killing of Jewish accountants when parts of Italy fell under the control of Nazi Germany, the emphasis of our focus on race-based expulsion from the profession in Fascist Italy is on such ‘indirect murder’.

Biopolitics has been deployed as a theoretical lens in a diverse range of settings in the accounting literature. Martinez (2011) advocated an extension of Foucauldian understandings of management accounting by embracing Deleuze’s notion of a society of control, of which the biopolitical accumulation of information about populations represents an important element. Himick (2016) demonstrated the operation of actuarialism as a penetrating biopolitical device and revealed its co-existence with disciplinary modes of control over individual workers. Cooper, Graham and Himick (2016) drew on Foucault’s thinking on biopolitics and neoliberalism in their analysis of social impact bonds as an intervention to manage problem populations, such as the homeless. In the realm of microfinance, Alawattage, Graham and Wickramasinge (2019) reveal the functioning of accounting in biopolitical interventions at the level of the aggregated population and the individual. Consistent with other commentators, they also observe the coexistence of disciplinary and biopolitical technologies.

Other studies have drawn on reformulations of Foucault’s initial exposition of biopolitics and its increasing conceptual diversity

(Genel, 2006). Most notably, Agamben's (1998) development of biopower, embracing concepts of states of exception and forms of life, has been advanced by Twyford (2018, 2021) as the basis of a thanatopolitical framework for analysing the functioning of calculative technologies in state-citizen relations. The role of accounting in the thanatopolitics of palliative care has recently been examined by Le Theule, Lambert and Morales (2021). Closer to the spatial and temporal site of the present study, Agamben's exposition of the biopolitics of bare life has been utilised to explore the role of accounting in the operation of the Fossoli concentration camp in Italy during the Second World War (Funnell et al., 2021). Agamben's analysis also has particular resonance in the context of the biopolitics of governing death during the Covid-19 pandemic (Yu, 2021).

Despite these recent contributions, it remains the case, that compared with the focus on Foucauldian analyses of disciplinary power and governmentality, "Critical accounting researchers have only just begun to unpack Foucault's concept of biopolitics and apply it in the context of accounting" (Twyford, 2021, p. 354). In this study we deploy biopolitics in a different arena. Temporally, our focus is not on neoliberalism, but on Italian Fascism, a context in which Foucault's thinking on the relationship between biopolitics and race are particularly apposite. Further, while previous studies have examined the role of calculative professionals in the development of biopolitical interventions (Himick, 2016), we explore the biopolitical operation of a racial programme of expulsion from the accountancy profession. This entailed the exercise of biopower by institutions engaged in controlling the focal population through mechanisms such as enumeration, monitoring and expelling.

Our focal site, Italy, has been a location from which key theoretical advances and empirical investigations of biopolitics have emerged (Welch, 2016, pp. 21-22; Vatter, 2017). The "biopolitical logics of racialization" and the institution of the apparatuses necessary for their actualising were especially evident in the discursive creation of the "nationalization" of the Italian population following unification (Welch, 2016, p. 10). This emphasised the removal of unworthy forms of life. In the case reported in the current study the state pursued biological anti-Semitism through the regulatory biopolitics of identifying and expelling an inferior race (Sarfatti, 2005). The aim was "to eliminate all Jews, whether Italian or foreign from Italian soil and from Italian society" (Sarfatti, 2005, p. 75). In what follows we interrogate the specific assemblage of biopower operated under Fascism that was directed at the expulsion of Jews from a profession. We show how accountancy organisations featured as regulatory agencies in a biopolitical project of state racism and reveal the complexities of attempting to 'kill' through expulsion in a context where provision was also made to 'let live' on grounds unrelated to biological race. Consistent with the call to penetrate the centrality of racism in the biopolitical management of life by examining it from a number of perspectives, we also relate the experiences of individual Jewish accountants who suffered its consequences (Mills, 2018, p. 166).

3. Sources and methods

Although his early articulation emphasised the "epochal and totalizing" surfacing of biopower, Foucault later suggested inquiries into its particularities (Critical Genealogies Collaboratory, 2018). Indeed, while biopolitics is often analysed in general and abstract ways it is also recognised that studies "need to be grounded in a situated analysis that accounts for how biopolitics operate in particular sites" (Scheel, 2020, p. 573). Such an approach invites contextualised and empirical analyses of the archive. To that end, in the current investigation, we consulted numerous primary and secondary sources to gain insights into the macro population and micro biopolitics of expulsion from the accountancy profession in Fascist Italy.

At the macro level of the state the main primary sources used were the laws and supplementary regulations issued by the Fascist regime, which are available in the online archive of the Official Gazette of the Kingdom of Italy. Other documents utilised included the reports of the President of the National Centre of Statistics on the Jewish census of 1938 and national lists of Jewish auditors issued by the Ministry of Justice. Insights were gained from articles published in contemporary newspapers (including *Il Popolo d'Italia*, *La Stampa*, *La Nazione*, *Corriere della Sera*, *Il Piccolo*, *Il Corriere Adriatico*), magazines (such as *La Difesa della Raza*, which was dedicated to anti-Semitic propaganda), and the official journal of Fascist professional accountants (*Il Commercialista*).

At the regional and local level, data relating to Jewish professional accountants who were expelled and/or separately categorised under the racial laws were gathered from the surviving records of local Fascist associations of professional accountants. We located and examined 37 sets of minutes of the board meetings of these associations. These related to the branches in Milan (for the Lombardy region), Bologna (Emilia Romagna), Venice (Veneto), Rome (Lazio), Turin (Piedmont), Trieste (Venezia Giulia and Zara), Trento (Trentino), Florence (Tuscany), and Genoa (Liguria). From these sources we were able to collect information about Jewish professional accountants in regions that, according to census data, contained 96.7% of the Jewish population in Italy (Mancinelli, 1938; De Felice, 1993, p. 263). No board minutes could be found in the relevant state archives for the six regions in which the remaining 3.3% of the Jewish population resided. The official lists of accountants who were labelled as Jewish practitioners in the Veneto and Piedmont regions were located and analysed.

At the micro level, the minute books of local Fascist associations of accountants offered detailed insights to individual encounters with the apparatus deployed to implement policies of expulsion. Experiences of expulsion were also revealed. For certain Jewish accountants, additional material was available from files in the state archives of Verona and Turin. These contained correspondence with the Department of Demography and Race at the Ministry of Interior as well as with the local judiciary, civil registration personnel

(to establish Jewish status), Fascist party officials, municipal officers, and accountancy organizations. The files also contained reports of police investigations into accountants. A number of cases that best illustrated the impacts of encounters with the apparatuses of biopower were selected for discussion in the paper.

Once collected, the historical documents, as well as published sources, were manually coded. Consistent with the aim of comprehending focal events through a dialectical engagement between theoretical constructs and the historical record, codes were both informed by Foucault's concepts of biopower and biopolitics and grounded in themes that emerged from the primary sources. Particular attention was given to coding categories related to, for example, mechanisms of expulsion and its outcomes. Once the coding was completed transcripts of the evidence were cut and sorted by theme, ready for interpretation and analysis. Reflective memos were prepared during the coding and analysis processes to document the researchers' decision-making, record connections between theory and archival evidence, and render subjective interpretations visible.

With a view to presenting background to our case, in the next section we briefly introduce the structure of the accountancy profession in Italy during the years immediately preceding the focal period of the study.

4. The accounting profession prior to state racism

Prior to the enactment of anti-Semitic legislation, the accountancy profession in Italy was divided into three categories: accountants (*ragionieri collegiati*), doctors of commerce (*dottori commercialisti*) and official auditors (*revisori ufficiali dei conti*) (Barone, 2000; Cantagalli, 1996; Colecchia, Manetti, & Pozzoli, 2013). Each of these categories was separately regulated.

Accountants were the oldest legally recognised professional category. In 1906 it was legislated that the names of accountants should be entered on a register maintained by a local college (Article 2, RD 715/1906). Colleges were established in every province of the kingdom (Coronella, Sargiacomo & Walker, 2015). In order to be enrolled on the register a prospective accountant had to satisfy a number of conditions. These concerned Italian citizenship, absence of criminal convictions, possession of a diploma in accountancy, completion of a two-year internship, and passing a practical examination (Article 2, Law 327/1906). The main responsibilities entrusted to accountants, as stipulated by a Royal Decree in March 1929, were to: provide services relating to the formation, merger and liquidation of entities; sit on boards of statutory auditors; act as trustees in bankruptcy and related proceedings; act as judicial commissioners responsible for inspecting the books of joint-stock companies; drawing up accounting plans for private and public companies; and, act as consultants in accounting and auditing. In addition, accountants were empowered to accept roles conferred on them by judicial authorities (Article 1, Royal Decree 552/1929).

The second category, doctor of commerce, was recognized by a Royal Decree of 28 March 1929. Doctors of commerce were required to be Italian citizens, have no previous convictions, hold a degree in economics, and pass a qualifying examination (Article 5, Royal Decree 588/1929). Doctors of commerce could be enrolled on the local professional register, subject to scrutiny by a committee chaired by a judge (Article 9, Royal Decree 588/1929). Although they could perform a number of the duties assigned to accountants, doctors of commerce were also involved in the administration of public and private companies and the management of trading, banking and insurance concerns. They could act as statutory auditors of joint-stock companies and be remitted to perform appraisals and arbitrations in relation to economic, commercial, financial and administrative matters (Article 2, RD 588/1929).

The profession of official auditor, the third category, was regulated by a Royal Decree of 24 July 1936. This established that joint-stock companies with a capital of not less than one million lire should choose a number of members of their board of statutory auditors from the register of official auditors (RD 1548/1936, Article 1). The board of statutory auditors (appointed by the shareholders) was remitted to monitor the board of directors, audit annual reports and review a company's legality (Articles 4–6). The national register of auditors, maintained by the Ministry of Justice (Article 11), was open to Italian citizens who had competently performed the functions of auditor, trustee, administrative officer or accountant for at least fifteen years (Article 12). Candidates for admission to the register were also required to be of sound morals (Article 2, Royal Decree No. 228 of 10 February 1937). Accountants and doctors of commerce might also appear on the register of auditors (Article 14, RD 1548/1936).

A law passed on 25 April 1938 established the general principle that the professions in Italy could only be practiced by those whose name appeared on a register (897/1938, Article 1). Responsibility for keeping the registers of accountants and doctors of commerce was entrusted to the Fascist Local Branches of Doctors of Commerce (Article 3). The local associations of accountants (which had replaced the colleges of accountants) were abolished (Revere, 1936). A Royal Decree in May 1938 also required that auditors be registered with the National Fascist Party (Article 1, Royal Decree N° 743 of 2 May 1938). A total of 3206 professional accountants were thereafter enrolled in the Fascist local branches (Barone, 2000, p. 327). 1149 of these were doctors of commerce, 993 of whom were registered members of the National Fascist Party (Cantagalli, 1996, p. 246).

Having outlined its structure, we now proceed to analyse the apparatuses through which attempts were made by a racist state to expel the Jews as a biological category from the institutions of the Italian accountancy profession.

5. Quantifying the inferior race

Although there was little evidence of racial anti-Semitism in the Fascist government that assumed power in Italy in 1922, this changed with the invasion of Ethiopia in 1935–1936 (Bernardini, 1977). The international response to Italy's aggression encouraged a closer alignment with Nazi Germany (Duggan, 2008, pp. 511–512). Although historians are divided on the issue, the dominant view is that the Fascist regime adopted explicit anti-Semitic policies to ingratiate itself with Hitler (Spinosa, 1994, p. 21; Collotti, 1998, p. 33; Fabre, 2005, p. 15; Zimmerman, 2005, pp. 5–7). A programme of racial biopolitics was subsequently inaugurated that found form in a range of policies, statutes and bureaucratic apparatuses.

An anti-Jewish policy was declared by the state in summer 1938. The race laws that followed were founded on biological concepts of racial difference (Bernardini, 1977; Sarfatti, 2005). Given limited adherence to anti-Semitism in the Italian population, the Fascist regime undertook a vociferous propaganda campaign against the Jewish minority. This began in spring 1938 and was directed at all aspects of political, economic and social life (Martelli, 2005, p. 31 ff.). A *Manifesto of Race* was published in July that offered a pseudo-scientific explanation for the construction of the “Italian race” as Nordic-Aryan and as unique and pure (Dell’Era, 2011, p. 11; Cuomo, 2005, pp. 128–130). It was asserted that the Italian race should not be contaminated by Jews, who were identified as belonging to lesser “non-European” races (Bernardini, 1977; Gillette, 2001). The *Manifesto* was followed by the appearance of the magazine *In Defence of Race*, which employed racial theories to distinguish and deride the Jews (Cassata, 2008, pp. 161–162). Newspapers also began to regularly publish articles with anti-Jewish content (Sarfatti & Tedeschi, 2006, pp. 105–112).

As indicated earlier, biopower works by regulating populations, invariably territorialised as nation-states (Fiaccadori, 2015). In order to manage populations and groups therein they first need to be identified. As Mills (2018, p. 23) reminds us:

...biopower fundamentally operates through knowledge. It was precisely through knowledge of a population, and the individuals that are intermixed in that population, that biopower was able to take hold of life in order to foster or disallow it.

Researchers have emphasised that “analyses of biopolitics should begin with an inquiry into the methods that are mobilised to enact populations as intelligible objects of government” (Scheel, 2020, p. 585).

In Fascist Italy, the state sought to quantify and locate the ‘bad’ race through statistical methods. Foremost among these was the census of population. Censuses are core devices for ascertaining the racial configuration of society and activating race-based exclusion and expulsion (Thompson, 2016). Censal enumeration and classification allow the population to become known. On 22 August 1938, a census of the Jews showed that there were 57,425 resident in Italy among a population of 43 million (ACS, 1938–1943c). The census of the Jews was an exceptional event (Edallo, 2021). It helped to establish clear boundaries between Jews and non-Jews. The enumeration was separate from the decennial census of the Italian population and was administered by the Ministry of Interior (ACS, 1938) as opposed to the usual census-taking organisation, the National Centre for Statistics (Savorgnan, 1939, p. 1). The census form was to be compulsorily completed by the heads of (Jewish) families even if the family contained only one member who was Jewish, whether or not members professed another or no religion, and was to include individuals who had a non-Jewish spouse (Cavarocchi, 2007). It sought to enumerate all residents, whether temporary or permanent who were recognised as ‘Israelites’. Each Jewish citizen was to provide information about birth, gender, marriage, family, domicile, profession, war merits, race, religion, and National Fascist Party registration (Sabatello, 1976). The data gathered by the census facilitated the management and control of the ‘contagion’ represented by the presence of an inferior race within the Italian population (Sarfatti, 1993).

It was propagandised that the number of Jews in spheres of Italian economic and social life should equal their demographic representation in the population: one per thousand. Where the proportion of Jews in a sphere exceeded 0.1%, laws would be passed to constrain the rights of the Jewish minority (De Felice, 1993, p. 379). The 1938 census revealed that 9.4% of the Jewish population were professionals (accountants, lawyers, notaries, doctors, engineers, architects, surveyors and pharmacists). The proportion of professionals (of all races) in the Italian population was 0.8% (Calimani, 2015, p. 463). Therefore, Jews were around ten times more likely to be professionals than Italians in general. This was deemed a breach of the principle of “race and percentage” (Interlandi, 1938, p. 5). As a result, the pursuit of professions by Jews was to be addressed (De Felice, 1993, p. 381; ACS, 1938–1943b).

Consistent with the aim of biopower to identify groups in the populations of territories with a view to their management, the state-censored press also embarked on local enumerations of Jewish accountants. On 30 August 1938, an article was published in *Il Popolo d’Italia*, the mouthpiece of the national Fascist party, titled “Too many Jews among Doctors of Commerce”. Consistent with the ‘race and percentage’ policy, it was argued that Jews should constitute around one per thousand doctors of commerce. It was noted that in Milan, 8% of doctors of commerce and 3% of accountants were Jews (Anonymous, 1938a). In September 1938 other newspapers presented increasingly detailed analyses of the number of Jews in the accountancy profession (Anonymous, 1938b, 1938c, 1938d, 1938f, 1938g). For example, on 13 September 1938 *La Stampa*, commenting on Turin, printed an article titled “The Jewish Octopus. Accountants: 16.17 per cent”. The author calculated, on the basis of Jewish-sounding surnames contained in the Piedmont register of doctors of commerce, that 22 of the 136 registered practitioners in the province (that is, 16.17%) were Jewish.

These initial attempts to locate and enumerate Jews in the accountancy profession tended towards overestimation and exaggeration. However, they underpinned anti-Semitic propaganda intended to construct a racially defined group of accounting professionals as biologically inferior and dangerous (De Felice, 1993, p. 381; Martelli, 2005, p. 43). The results derived from the application of these mechanisms were also used to legitimate intervention. As Foucault (2003, pp. 250–251) acknowledged, such biopolitical interventions could involve sub-institutions as well as the centripetal state. In accountancy, an opportunity to consider the purification of the profession came in October 1938 when the members of the National Fascist Association of Doctors of Commerce gathered for their conference in Genoa (SNFDC, 1938). The Minister of Justice represented the government at this event (Anonymous, 1938e; Cantagalli, 1996).

At the opening session of the conference, the Director General of the Fascist Confederation of Professionals and Artists urged the association to deal with the problem of race. He asserted that Jews, rather than Italians, filled too many positions in the accounting profession. It was time for the Fascist regime to “replace these hoarders” (SNFDC, 1938, p. 385). On the final day of the conference a motion was debated to expel Jews from the profession. It read as follows:

The doctors of commerce, meeting at their National Conference... on the issue of race declare the need that at this particular historical moment, each occupational category must place its specific competence and expertise at the service of the corporate state for the achievement of the purposes indicated by the Party and the Fascist Government. To this end, the doctors of commerce consider themselves to be mobilized to the orders and to the service of the Regime. *They also affirm the urgency of proceeding in accordance with the higher directives of the regime to the full revision of the professional registers and the expulsion of all the Jewish elements therefrom* (SNFDC, 1938, p. 467) [emphasis added].

The conference participants, dressed in the black shirts and military uniforms of the Fascist Party (see Fig. 1), approved the motion by acclamation (SNFDC, 1938, p. 445).

6. Apparatuses of expulsion

For Foucault (2003, pp. 255-256), biopolitical government based on state racism focuses on defending society from contagion by activating projects to remove the unfit. This cleansing may take the form of exposing the ‘contaminating’ population to death. But killing may also take more ‘indirect’ forms such as expulsion. During autumn 1938 the Fascist regime in Italy shifted towards such a policy. Drawing on the anti-Semitic Nuremberg Laws enacted in Nazi Germany in 1935 as an “ideological starting point”, race laws were drafted (Livingston, 2014, p. 66; Sarfatti, 1994, pp. 40-42). On 17 November 1938, a Royal Decree (No. 1728) was issued, entitled



Source: SNFDC (1938, 387, 454).

Fig. 1. Fascist Association of Doctors of Commerce, National Conference, Genoa, 1938.

“Laws in Defence of the Race”. This provided biological definitions of Jews and set out the principles for their treatment (Acerbi, 2011, pp. VII-XI; Coen, 1988, p. 116). Soon thereafter, a series of laws and decrees were introduced to expel Jews from schools, universities, public administration, the army, politics, and companies, and to expropriate their real estate (Finzi, 1997; Gentile, 2013; Yael-Franzone, 2004).

Bureaucratic apparatuses were established to implement state-sponsored expulsion. On 5 September 1938, the Ministerial Council for Demography and Race was established to support the racial policies of the regime (Royal Decree 1938/1539). A ministerial office, the *Demorazza* (Race and Demography Office) (Garofalo, 2013), and an administrative-judicial body, the *Tribunale della Razza* (Race Court) (Speciale, 2007), were created and tasked with managing the registration of Jews. Of particular importance was the *Demorazza*, which was established by Royal Decree (No. 1531) as a department of the Ministry of Interior. The *Demorazza* was conferred with power on all matters relating to race and was headed by individuals “chosen for their ideological commitment to the anti-Semitic cause” (Livingston, 2014, p. 118). Its director, Antonio Le Pera, was editor of the journal *Razza e civiltà* (*Race and civilisation*), a vehicle for the discussion of scientific racism (Leonetti, 2019). The *Demorazza* acted as a biopolitical centre of calculation - storing all lists and data collected during the 1938 Jewish census (Sarfatti, 1993, pp. 390-392). According to one of its reports, there were 39,000 Jews in Italy in August 1940 of which 5,200 were professionals (lawyers, engineers, accountants, doctors, etc).¹ The *Demorazza* was also engaged in the bureaucratic process of determining whether an individual was a member of the Jewish race (Garofalo, 2013).

As part of the ambitious project to expel Jews from Italian economic and social life, a “Law on the exercise of professions by Jewish citizens” was passed on 29 June 1939 (Law N° 1054). The statute had “the fundamental purpose of inhibiting or restricting the professional employment of Jewish citizens” (Camera dei Fasci e delle Corporazioni, 1939, pp. 37–38). Law N° 1054 affected 1,599 professionals, including the occupations of accountant, doctor of commerce and auditor (Zimmerman, 2005, p. 4). The press reported that the legislation offered an effective means of reducing the “excessive and disproportionate number of Jews who had flocked to certain professions” (Anonymous, 1939a; also: Anonymous, 1939b, 1939c, 1939d, 1939e, 1939f).

In achieving the law’s objectives, the existence of registers of qualified practitioners that identified the occupational population, was key. The Undersecretary of the Interior observed “the law aims to regulate the exercise of professions that have an official register or are subject to the granting of special authorization by the state” (Camera dei Fasci e delle Corporazioni, 1939, p. 38). The President of the Fascist Confederation of Professionals and Artists affirmed that, “rigorous monitoring of the transition of Jewish professionals from the professional register to lists ... would be opportune” (Camera dei Fasci e delle Corporazioni, 1939, p. 39). Since the aforementioned laws regulating the work of accountants, doctors of commerce and auditors stipulated that the exercise of the profession was restricted to those appearing on official registers, the expulsion of Jews was focused on registration and lists of practitioners. Thus, these bureaucratic mechanisms, previously employed to ensure the competency of professionals, were now to be utilised to operationalise race-based ‘killing’ through expulsion.

Indeed, in Fascist Italy, professional associations controlled by the state (Cipriani, 1939; Gherri, 1940; UT, 1940), were enlisted as sub-state agencies in the biopolitical project to protect the population from the internal threat posed by the Jews (Foucault, 2003, pp. 250-251). Local branches of doctors of commerce were under the control of the Fascist National Association of Doctors of Commerce, which was a constituent of the Fascist Confederation of Professionals and Artists. The latter constituted the principal link between the profession and the regime. The Fascist National Association of Doctors of Commerce played an important role in ensuring that the bureaucratic processes of state racism operated effectively in the profession.² As we have seen, key mechanisms for operationalizing the purification of the profession were the official registers of accounting and auditing practitioners that were controlled by the state. The fascist local branches of doctors of commerce administered the register of accountants and doctors of commerce, while the Ministry of Justice maintained the register of auditors (Law 897/1938, Article 3).

The institutions involved in the ‘cleansing’ of the accountancy profession following the enactment of the race laws is shown in Fig. 2.

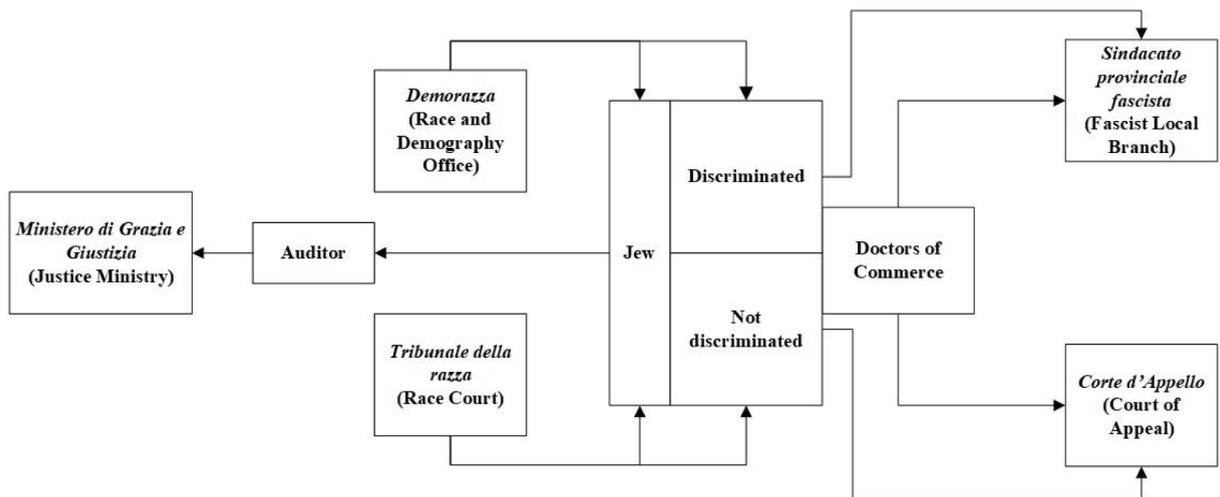
7. ‘Taking Life’

As stated earlier, Foucault asserted that in systems of state racism populations are subdivided into separate races that are hierarchised as good and bad, as superior and inferior (Foucault, 2003, 255; Taylor, 2011). Further, in the “economy of biopower” racism appeals to the notion that the death of the bad race facilitates the strengthening of the good (Foucault, 2003, p. 258). When biopower functions through racism the sovereign power to take life and let live may be activated by the state (Foucault, 2003, p. 256). In this section we present evidence on the activation of the biopolitical project to ‘take’ the lives of Jewish members of the accounting profession through expulsion. Although this commenced as a form of ‘indirect murder’, from 1943, when northern and central Italy came under Nazi control, the biopolitical project progressed to actual killing (Foucault, 2003, p. 256).

Data on the expulsion of Jews from the accounting profession in Fascist Italy is most reliable in relation to auditors. Here, the state enacted a total prohibition of Jews and thereby took their professional lives. On 3 February 1940, a Ministerial Decree was issued

¹ The total number of Jews identified in August 1940 was significantly less than that reported at the census of Jews in August 1938. This was primarily due to Jewish emigration and those who successfully contested their classification as Jews. A small number of Jews were also Aryanised (De Felice, 1993, p. 365).

² Indeed, it reproduced the text of the law on Jewish professionals (SNFDC, 1939a), provided supporting information (SNFDC, 1940a), published circulars that illustrated how the law was applied (SNFDC, 1939b, 1940b, 1941, 1942), and reported decisions where the status of non-discriminated Jews had been changed to ‘discriminated’ (DISFDEC, 1939a, 1939b, 1940f, 1940g, 1940h, 1940i).



Sources: Royal Decree 5th September 1938, n. 1531; Royal Decree 5th September 1938, n. 1539; Royal Decree 17th November 1938, n. 1728; Law, 29th June 1939, n. 105.

Fig. 2. The Application of Race Laws to Professional Accountants.

naming 44 Jews who were to be removed from the register of auditors (Ministero della Giustizia, 1940b). A further individual was removed by a subsequent decree on 27 February (Ministero della Giustizia, 1940c). At the time, there were 1,143 'Italian' auditors (Carena, 1942). In 1942, one practitioner was restored to the official list of auditors because he was no longer considered a Jew (Ministero della Giustizia, 1942c, p. 158). 17 of the 45 Jewish auditors removed from the list in 1940 also appeared on registers of accountants and doctors of commerce.

Although a precise quantification of the expulsion of Jewish accountants and doctors of commerce is frustrated by the destruction of relevant documents, the minutes of most of the boards of the local Fascist branches of doctors of commerce have survived and these offer insights to expulsions in regions where there existed a significant Jewish presence. The minutes report the names of those who were expelled. The results of our analysis of the minutes are presented in Table 1.

In the ten Italian regions with the highest concentration of Jews, a total of 151 Jewish professional accountants were expelled. In Lombardy, the names of two Jewish trainee accountants were also removed from the register of trainees (DISFDEC, 1940f). In cases where occupational status was disclosed in the minutes of the boards of the local fascist branches of doctors of commerce (141 of the 151 cases), it appears that 69.5% of the practitioners expelled were doctors of commerce and 30.5% were accountants. Of the 151 initially expelled, 43 were successful in obtaining 'discriminated' status and enabled to continue to practice the profession, albeit it in a restricted manner (see Section 8). The analysis thus reveals that the careers of 106 Jewish practitioners were negated following the erasure of their names from the registers of accountants and doctors of commerce.

Individual cases demonstrate how the mechanisms of biopower activated by the racist state resulted in the 'indirect murder' of professional accountants through expulsion. In Emilia Romagna, Vittorio Formiggini, who had been a successful forensic accountant and judicial administrator, was removed from the register of doctors of commerce at a meeting of the Board of the Fascist Branch of Doctors of Commerce of Bologna in September 1939 (DISFDEC, 1939b). The law on the exercise of professions by Jewish citizens (Law 1054/1939) specifically prevented Jews from appearing in court. Although Formiggini had practiced in Modena in partnership with a non-Jew his appeal against the decision to expel him was rejected in March 1940 (Formiggini, 1997).

In Rome, Amedeo Revere was an accountant who had contributed numerous articles to *Rivista Italiana di Ragioneria* during the 1920s and 30s on issues relating to professional practice. He also performed functions for the ministries of justice and education and was appointed as a bankruptcy trustee by the Court of Rome in 1930. Revere was removed from the registers of auditors and doctors of commerce in 1940 (DISFDEC, 1940g).

In Tuscany, Umberto Cava held positions as a judicial administrator at the Court of Florence and was a member of the governing body of the College of Accountants in that city. He married a Roman Catholic in 1911, claimed to have converted to Catholicism in 1934 and was baptized in 1937 (Maryks, 2012, pp. 58-59). Nevertheless, he was expelled as an accountant at a board meeting of the Fascist Branch of Doctors of Commerce of Florence in February 1940 (DISFDEC, 1940e). He was also expelled from the national register of auditors in the same month (Ministero della Giustizia, 1940b). He appealed both expulsions without success (RRC, n° 335, October 18th, 1941; DISFDEC, 1941d).

In Lombardy Arturo Milla was a highly respected accountant who served on the Council of the *Collegio dei Ragionieri* in Milan. He held numerous auditor appointments and was a judicial administrator and a bankruptcy trustee. He had been a member of the National Fascist Party since 1926 (Ministero della Giustizia, 1932, p. 1101). Milla was expelled from the Local Branch of Accountants of Milan in 1940 and from the official list of auditors (DISFDEC, 1940f). In consequence, he was forced to abandon most of his lucrative professional appointments.

Table 1
Jewish Professional Accountants in Italy.

Region	Jewish Accountants and Doctors of Commerce			Number of professional accountants (at 31st December 1938)	Number of Italian Jews (at census date, 22nd August 1938)
	Expelled	Trainees expelled	'Discriminated'		
Emilia – Romagna	9		2	206	2771
Lazio	11		4	319	11789
Liguria	6		2	212	2039
Lombardy	35	2	9	746	6814
Marche	2			28	1218
Piedmont	44		4	310	4807
Trentino	1		0	56	193
Tuscany	9		1	166	5620
Veneto	8		6	182	3460
Venezia Giulia and Zara	26		15	198	5612
Other regions	–		–	783	1238
Total	151	2	43	3206	45561

Sources: Albo Piemonte (1938), Albo Piemonte (1942); Anonymous (1940); DISFDEC (1939a-1939f), DISFDEC (1940a-1940u); DISFDEC (1941a-1941d), DISFDEC (1942a-1942c); ACS (1938a-1943c); Bon (2000, 148).

It should also be noted that following the German occupation of northern and central Italy from September 1943 the 'indirect murder' of Jewish professional accountants through expulsion was supplanted by their actual murder. Foucault (2003, p. 259) identified Nazism as the "paroxysmal development" of state racism. Whereas in Fascist Italy 'killing' Jews was initially pursued by expelling them from national life, in National Socialist Germany it was also manifest in their mass murder. Italy had entered the Second World War in June 1940 but following a series of military defeats Mussolini's government fell in July 1943 (Morgan, 2008). Thereafter Hitler ordered the occupation of Italy and established a puppet state - the Italian Social Republic, or Republic of Salò (Oliva, 1997). From October 1943 the Government of the Italian Social Republic facilitated the extermination of Jews resident in the territory under its control (Di Sante, 2001, p. 200). A total 6,806 Italian Jews were deported to Nazi camps by the end of the war (Mayda, 2002, p. 243).

According to the site dedicated to Italian victims of the Shoah,³ 11 Jewish accountants and doctors of commerce and one auditor were deported to Auschwitz and murdered there. Among those killed were the following. Giuseppe Parenzo, a doctor of commerce in the Veneto region (Albo Veneto, 1942, p. 14). Parenzo had been arrested in Padua and transported to Auschwitz on 31 July 1944.⁴ Giorgio Ottolenghi, who was enrolled on the Piedmont register in 1934 (Albo Piemonte, 1938, p. 15), was arrested in Turin and transferred to Milan from where he was placed on a train for Auschwitz on 30 January 1944.⁵ Ugo Fano, who appeared on the register of auditors, was arrested in Turin on 3 December 1943 and later transported to Auschwitz.⁶ Riccardo Sezzi was enrolled on the Milan

³ <https://www.cdec.it/i-nomi-della-shoah/>.

⁴ <https://digital-library.cdec.it/cdec-web/persona/search/result.html?query=&nome=Giuseppe&cognome=Parenzo&luogoNascita=&dataNascita=&genere=&occupazione=&luogoResidenza=&luogo>

[Arresto=&luogoDetenzione=&luogoRaccolta=&campoConcentramento=&RDF_Person_shoahSurvivor_string=&descrizioneMorte=&luogoEccidio=.](https://digital-library.cdec.it/cdec-web/persona/search/result.html?query=&nome=Giorgio&cognome=Ottolenghi&luogoNascita=&dataNascita=&genere=&occupazione=&luogoResidenza=&luogoArresto=&luogoDetenzione=&luogoRaccolta=&campoConcentramento=&RDF_Person_shoahSurvivor_string=&descrizioneMorte=&luogoEccidio=)

⁵ [https://digital-library.cdec.it/cdec-web/persona/search/result.html?query=&nome=Ugo&cognome=fano&luogoNascita=&dataNascita=&genere=&occupazione=&luogoResidenza=&luogoArresto=&luogoDetenzione=&luogoRaccolta=&campoConcentramento=&RDF_Person_shoahSurvivor_string=&descrizioneMorte=&luogoEccidio=.](https://digital-library.cdec.it/cdec-web/persona/search/result.html?query=&nome=Ugo&cognome=fano&luogoNascita=&dataNascita=&genere=&occupazione=&luogoResidenza=&luogoArresto=&luogoDetenzione=&luogoRaccolta=&campoConcentramento=&RDF_Person_shoahSurvivor_string=&descrizioneMorte=&luogoEccidio=)

⁶ [https://digital-library.cdec.it/cdec-web/persona/search/result.html?query=&nome=Riccardo&cognome=Sezzi&luogoNascita=&dataNascita=&genere=&occupazione=&luogoResidenza=&luogoArresto=&luogoDetenzione=&luogoRaccolta=&campoConcentramento=&RDF_Person_shoahSurvivor_string=&descrizioneMorte=&luogoEccidio=.](https://digital-library.cdec.it/cdec-web/persona/search/result.html?query=&nome=Riccardo&cognome=Sezzi&luogoNascita=&dataNascita=&genere=&occupazione=&luogoResidenza=&luogoArresto=&luogoDetenzione=&luogoRaccolta=&campoConcentramento=&RDF_Person_shoahSurvivor_string=&descrizioneMorte=&luogoEccidio=)

Table 2
The Status of Jewish Professional Accountants under Law 1054/1939.

Permissible practice	Status		
	'Discriminated' Admitted to 'Additional List'	'Not discriminated' Admitted to 'Special List'	Expelled
Auditor	No	No	No
Judicial administrator	No	No	No
Bankruptcy trustee	No	No	No
Other judicial offices	No	No	No
Collaboration with non-Jewish professionals	No	No	No
Membership of the Fascist Union	Yes	No	No
Accountant	Yes	Jewish clients only	No

Source: Law 1054/1939.

register of doctors of commerce. He was removed from the register on 24 February 1940 (DISFDEC, 1940b), subsequently arrested in Milan and deported to Auschwitz.⁷ Enrico Dalla Volta's name featured on the Florence register of doctors of commerce. He was arrested in Florence and deported to Auschwitz.⁸ Giorgio Fano, who had been deleted from the register of doctors of commerce in Rome on 26 February 1940 (DISFDEC, 1940c) was arrested in 1944 and shot in the Fosse Ardeatine massacre.⁹ A number of other Jewish accountants (such as the aforementioned Vittorio Formiggini) escaped to Switzerland or went into hiding in Italy. The fate of many other accountants and auditors located in the Italian Social Republic remains unknown.¹⁰

8. 'Letting Live'

Foucault contended that when biopower functions through racism the state may invoke the sovereign power to 'take life'. This also implies its capacity to 'let live'. While the professional lives of 151 Jewish accountants in Fascist Italy were initially 'taken' through expulsion, for some there was also the possibility of 'letting live', either by contesting assumptions about their racial status as Jews, or by taking advantage of concessionary provisions in racial legislation.

In relation to the first of these possibilities, if the *Demorazza* decided that the professional accountant did not fall within the biological definition of a Jew contained in Article 8 of RD 1728/1938, they were 'Aryanised' and could continue to practice the profession. Individual instances illustrate how an accountant's racial classification could be challenged. In Lombardy, Alessandro Finzi was initially expelled from the list of doctors of commerce in 1940 having been declared as belonging to the Jewish race. His appeal

⁷ [digital-library.cdec.it/cdec-web/persona/search/result.html?query=&nome=riccardo&cognome=sezzi&luogoNascita=&dataNascita=&genere=&occupazione=&luogoResidenza=&luogoArresto=&luogoDetenzione=&luogoRaccolta=&campoConcentramento=&RDF_Person_shoahSurvivor_string=&descrizioneMorte=&luogoEccidio=.](https://digital-library.cdec.it/cdec-web/persona/search/result.html?query=&nome=riccardo&cognome=sezzi&luogoNascita=&dataNascita=&genere=&occupazione=&luogoResidenza=&luogoArresto=&luogoDetenzione=&luogoRaccolta=&campoConcentramento=&RDF_Person_shoahSurvivor_string=&descrizioneMorte=&luogoEccidio=)

⁸ [https://digital-library.cdec.it/cdec-web/persona/search/result.html?query=&nome=enrico&cognome=dalla+volta&luogoNascita=&dataNascita=&genere=&occupazione=&luogoResidenza=&luogoArresto=&luogoDetenzione=&luogoRaccolta=&campoConcentramento=&RDF_Person_shoahSurvivor_string=&descrizioneMorte=&luogoEccidio=.](https://digital-library.cdec.it/cdec-web/persona/search/result.html?query=&nome=enrico&cognome=dalla+volta&luogoNascita=&dataNascita=&genere=&occupazione=&luogoResidenza=&luogoArresto=&luogoDetenzione=&luogoRaccolta=&campoConcentramento=&RDF_Person_shoahSurvivor_string=&descrizioneMorte=&luogoEccidio=)

⁹ https://digital-library.cdec.it/cdec-web/persona/search/result.html?query=&nome=giorgio&cognome=fano&luogoNascita=&dataNascita=&genere=&occupazione=&luogoResidenza=&luogoArresto=&luogoDetenzione=&luogoRaccolta=&campoConcentramento=&RDF_Person_shoahSurvivor_string=&descrizioneMorte= The massacre on 24 March 1944 concerned the shooting of 335 Italian hostages (Jews, political prisoners and convicts) ordered by Hitler as retaliation for a partisan attack on a platoon of German soldiers in Via Rasella, Rome.

¹⁰ <https://www.ushmm.org>.

was rejected in March 1940 due to a failure to adhere to prescribed procedures (DISFDEC, 1940j). Finzi's status was, however, later changed. On presenting a "certificate of non-belonging to the Jewish race" the Board of the Fascist Branch of Doctors of Commerce of Milan reinstated his name to the register (DISFDEC, 1941b).

Also in Lombardy, Sandro Dondi, an accountant in Cremona, received a letter from the Fascist Branch of Doctors of Commerce of Milan stating that he had declared in 1938 that his mother was Jewish. Consequently, he was likely to be expelled. Dondi responded in October 1940 by producing a birth certificate that suggested otherwise. His Aryan parentage established, in November, the Board of the Fascist Branch of Doctors of Commerce of Milan confirmed Dondi's presence on the register of doctors of commerce (ASCr, 1940).

In relation to the second potential route to 'letting live', the race laws contained provisions relating to 'discrimination' - exemptions from total expulsion for certain meritorious Jews. At this juncture it is important to establish that while the biological foundations of racism in Fascist Italy established caesuras in the population between Jews and Aryans, political pragmatism also informed the implementation of the project to protect the Italian race (Duggan, 2008, pp. 511-518; Livingston, 2014, pp. 21-22). The biological project was infused with nationalist and cultural considerations. Indeed, in drafting the race laws, while there was a determination to demonstrate connectedness to the Nazi equivalent, it was also intended to produce regulations that were distinctively Italian (Livingston, 2014, p. 23). Hence, a Jew who had fought for Italy in specified military conflicts, had contributed significantly to the fascist movement, or could demonstrate extraordinary service to the nation, might apply for 'discriminated' status (Nidam-Orvieto, 2005).¹¹ One of the consequences of 'discrimination' was that the proportion of Jews in the accountancy profession in Italy remained in excess of the one per thousand originally envisaged by the state under its 'race and percentage' policy.

'Discriminated' accountants were 'let live' in that they could continue to practice, albeit in a constrained and stigmatised way. Their names were entered on an 'additional list', which appeared as an appendix to the official register of practitioners. Those accorded *Discriminato* status were clearly identified as Jews and as separate from their Aryan brethren. Their activities fell under the auspices of the fascist local branch of doctors of commerce. Discriminated accountants were prohibited from performing tasks that implied the function of a public official (such as an insolvency administrator), from acting as judicial trustee, or as an expert or consultant to the courts (Article 23). Collaboration with non-Jewish professionals was also prohibited.

Jewish accountants who did not apply for, or did not satisfy, the conditions necessary for 'discriminated' status, were deemed 'non-discriminated'. They were expelled from their professional organisations and were ineligible for membership of Fascist associations. However, they were permitted to pursue a lesser form of professional life. 'Non-discriminated' accountants could apply to appear on 'special lists' of practitioners who could exercise their profession exclusively for those belonging to the Jewish race. Applicants for admission to 'special lists' were required to be Italian citizens, of indisputable moral conduct and to have acted in the interests of the fascist regime. Such attributes were attested to by certificates of good moral, civil and political conduct issued by the judiciary and police authorities. Applications were heard by Courts of Appeal and were subject to scrutiny by a special district committee that also maintained the 'special lists' and carried out the disciplinary functions of the local fascist association (Law 1054/1939, Articles 5, 8, 9).¹²

A summary of the various statuses of Jewish professional accountants under state racism in Italy is provided in Table 2.

Identifying and classifying individual Jews as 'discriminated' or 'not discriminated' required the establishment of a complex bureaucratic apparatus. A professional accountant seeking to be discriminated would supply evidence relating to race, citizenship, profession and residence. The veracity of the information was assessed and investigated by the local Prefect and the Fascist Police before submission to the *Demorazza* in Rome for a final decision (Royal Decree No. 1539 of 5 September 1938). If successful, the practitioner was presented with a 'certificate of discrimination' (ACS, 1938-1943a).

A number of individual cases, involving disputes and appeals over applications for discrimination, demonstrate that there could be fluidity and ambiguity in the operation of the mechanisms of biopower. They suggest states of transience in the binary distinction between 'killing' (through expulsion) and 'letting live' (through discrimination). These ambiguities often arose because the *Demorazza* might reject a request for discriminated status on various grounds in addition to race. These might include the existence of a criminal record, evidence of anti-fascist sympathies, criticism of the regime, masonic affiliations, and/or bad moral or political conduct (ACS, 1938-1943d).

The survival of police files relating to Jewish practitioners in Verona provides detailed insights to the operation of the bureaucratic mechanisms relating to requests for discrimination. The case of Attilio Reichenbach, is particularly illuminating (ASVr, 1938-1945). Reichenbach was registered as a doctor of commerce in Verona (Albo Veneto, 1942). He had been a member of the Fascist Party since 1934. In autumn 1938 Reichenbach presented an application for discrimination on the basis of his record of military service during the First World War. In response the Prefect of Verona ordered an investigation into whether Reichenbach and his family "profess the Jewish religion and if they belong or have belonged to a Jewish community or have embraced the Catholic religion and, if so, since when" (ASVr, 1938-1945). Further, "extensive information on the moral, civil and political conduct of the applicant and members of his family" was to be gathered (ASVr, 1938-1945). Having completed their inquiries the Verona police reported in February 1939 that the Reichenbachs were of the Jewish race and religion. Attilio Reichenbach's membership of the Fascist Party, his military service, and the wartime contribution of his wife were all confirmed. It was noted that Reichenbach's eldest son was a leading member of a fascist youth organisation. The Head of the Police took a favourable view of Reichenbach's application. In June 1939, the *Demorazza* granted

¹¹ It should be noted that discriminated status was not available to Jewish auditors. It was explicitly stated that Italian Jews could not be included on the official list of auditors (Ministero della Giustizia, 1939, 1940a, 1940d, 1941a, 1941b, 1942a, 1942b, 1943).

¹² 'Non-discriminated' professional accountants were obliged to pay a special contribution to finance the cost of administering the racist procedures. This was also understood to comprise a tax for practicing the profession (ACS, 1940).

the right to discrimination. Shortly thereafter the Prefect of Verona ordered that Reichenbach be informed of his successful application, but “very discreetly” (ASVr, 1938–1945). ‘Discrimination’ allowed Reichenbach to apply to the Venice branch of the fascist association of doctors of commerce, which entered him on the ‘additional list’ in February 1940 (DISFDEC 1940h; Albo Veneto, 1942).

In the Piedmont region, the survival of documents in the State Archive of Turin (ASTo, 1940–1943) relating to the case of Rodolfo Colombo concerns a non-discriminated practitioner who was ‘let live’ through admission to the ‘special list’. Colombo built a successful practice as a doctor of commerce in Vercelli and his family were actively involved in fascist organisations (Albo Piemonte, 1938, p. 11). He was also an auditor, whose name was deleted from the official list following the Royal Decree of February 1940. Colombo presented his request for admission to the ‘special list’ to the Appeal Court of Turin in February 1940. Among the nine items he was required to submit with his application was his birth certificate. This bore the confirmatory stamp “Belonging to the Jewish race” (ASTo, 1940–1943). His certificate of citizenship and a municipal police report stated likewise. The Prosecutor’s Office in Vercelli confirmed to the Appeal Court of Turin that Colombo did not have a criminal record. The police in Vercelli informed the Appeal Court that Colombo had displayed “good civil, moral and political conduct”, and that he had registered with the National Fascist Party in October 1932 but was subsequently expelled because of the race laws (ASTo, 1940–1943). Colombo had not acted against the regime or the national interest and had served in the Great War as a lieutenant. The District Commission of Turin decided to admit Colombo to the ‘special list’ of doctors of commerce in June 1940.

Although ‘discriminated’ status was preferable to the severe economic, social and psychological consequences of ‘killing’ by expulsion (Nidam-Orvieto, 2005), it did represent a racially defined diminishment of status and also ascribed a stigmatising label that constrained the scope for professional practice. Further, like other members of the Jewish community, discriminated practitioners were also subject to surveillance, investigation, rejection and intimidation by a range of agencies (Sarfatti, 2005). ‘Additional lists’ disclosed the discriminated Jew’s name and address, his mother and father’s name (information confirmative of Jewish heritage) and other identifying information that could facilitate harassment. Further, discrimination was intended as a transitional measure. As the racial laws became more entrenched, it became increasingly difficult for Jews to secure that status (Livingston, 2014, pp. 64–65). This was especially the case following Italy’s entry to the Second World War when Jews were identified as enemies within the state (ASVr, 1938–1945). Further, all Jews, including those previously discriminated, were unconditionally expelled from the professions when the Italian Social Republic came to power in northern and central Italy in 1943 (Italian Social Republic Decree N°2, 4 January 1944, Article 1). With the intrusion of Nazism in Italian territory the prospect of ‘letting live’ disappeared.

9. Concluding discussion

Drawing on Foucault’s concept of biopolitics and race we have observed how, in Fascist Italy, legal and bureaucratic apparatuses were deployed by government and state-captured accountability bodies to purify the professional populace by expelling its Jewish members. Our findings confirm the observation of other commentators that the processes of expulsion were implemented by a racist state in ways that indicated a cold disdain for “the systematic pauperization of an entire people” (Livingston, 2014, p. 62). Indeed, amongst the community of Jewish accountants the apparatuses of biopower had substantial implications for the economic and social status of the individual practitioners who were subjected to them (Nidam-Orvieto, 2005, p. 175).

By focusing on the accountancy profession the study has attempted to extend the range of contexts in which the concept of biopolitics has been deployed in the accounting literature. Its findings have implications for analyses of biopolitics and race. Foucault asserted that racist modes of biopolitical government emphasise the differentiation of those who must live and those who must die to ensure the health of the species (Foucault, 2003, p. 255). He stated that when race intervenes the right to take life is invoked by the state in order to cleanse the population. For Foucault such ‘killing’ encompasses not only actual murder, but forms of ‘indirect murder’, such as expulsion. We have sought to reveal the operation of the specific assemblages of biopower utilised in Fascist Italy to purify a professional populace from internal threats by expelling, a racially defined, unworthy element. When, in 1943, northern and central Italy came under Nazi control, the ‘indirect murder’ of Jewish accountants could be supplanted by actual murder.

The apparatuses of biopower in the Fascist state comprised a Jewish census and local enumerations to locate and quantify the inferior race to be expelled, the passing of race laws and the establishment of new bureaucratic structures for their implementation - a venture in which extant institutions such as professional organisations were also deployed. The study suggests that in practice, constructing a race-defined binary division of the focal population is complex. Separating groups according to race can be complicated by political and other contingencies, and these have implications for the determination of who is ‘killed’ and who is ‘let live’. As Foucault (2003, p. 77) reminds us, “race is not pinned to a stable biological meaning”. In consequence it is “easily exploitable and amendable” (Fiaccadori, 2015, p. 164). Hence, in Fascist Italy Jewish accountants might take advantage of the ‘discrimination’ provisions of the race laws that effectively ‘let live’ those members of the inferiorised population who were politically (as opposed to biologically) constructed as ‘meritorious’. Also indicative of the intrusion of non-biological factors was the fact that such concessions were not available to Jewish auditors who were all expelled, not only on grounds of their race but also because their duties were akin to “public officials for all legal purposes” (Article 13, RD 1548/1936). The relevance of nationalist and cultural factors in the Fascist programme of racial purification reflected compromises made in the construction of racist legislation (Livingston, 2014, p. 72).

Another important finding of the study is the confirmation that the mechanisms of biopower were not simply activated at the macro level of the state. Certainly, the Fascist state functioned as a central authority for managing the purity of the population but the implementation of its policies at the regional and local levels, and their application to individuals, demonstrate the importance of also analysing the operation of biopolitics at the meso and micro levels (Mills, 2018, p. 25). Here, we may also invoke Himick’s (2016) characterisation, following Foucault, of biopolitics as not only bureaucratizing, but also as expansive and centrifugal.

The findings reported in this paper offer a number of contributions to the literature on the accountancy profession. First, our

analysis of accountants in Fascist Italy provides insights to the history of the profession in that country for a hitherto unexplored period. Second, not only does the study represent the first attempt to explore the experiences of Jewish accounting professionals in Italy during the period of their expulsion, but it also augments the literature on accountants and the persecution of Jews (Antonelli, D'Alessio, Rossi & Funnell, 2018; Lippman & Wilson, 2011, 2013; Twyford & Funnell, 2022; Walker, 2000). To date such studies of state-profession interactions in totalitarian regimes have tended to focus on Nazi Germany. Third, in contrast to the predominant focus of studies on race-based *exclusion*, the study has revealed the activation of formal processes of *expulsion* from the profession beyond the realm of misconduct and ethical breaches. Indeed, in seeking to comprehend the treatment of Jews in the Italian accountancy profession during the focal period we found the emphasis in social closure theory on exclusion to be inadequate.

Fourth, in documenting the attempt by the Fascist state to formally differentiate practitioners on the basis of race and expel from the profession those deemed 'contaminating', it has been shown that episodes of occupational demarcation and 'purification' can extend beyond the merely discursive and symbolic, which has been emphasised in recent investigations (Annisette, 2017). Whereas previous studies of race-based exclusion in the profession have tended to focus on American and former British imperial contexts, our attention has been on a continental European setting. Fifth, it is apparent that akin to closure projects (Chua & Poullaos, 1993; Walker & Shackleton, 1998), race-based expulsion from professions can be operationally complex to achieve. In the case of Fascist Italy decisions relating to the classification of practitioners were complicated by ambiguities in definitions of Jewishness, complexities in the determination of meritorious attributes in the application of 'discrimination' provisions, and subjective judgements about moral, civil and political conduct.

Six, we have also demonstrated how professional communities and their organisations were enlisted as agents at the local and regional level in the project of racial expulsion by the fascist regime, along with the police, public administrators and the judiciary. We are thus presented with another historical instance of the complicity of accountants in the implementation of racist legislation, in this case, to the considerable detriment of many of their fellow professionals. The extent to which professional accountants pursued individual or collective resistance to the treatment of Jewish colleagues or remained complicit in the face of such persecution is deserving of further investigation (Nidam-Orvieto, 2005).

Indeed, the paper paves the way for future research. Further investigations of the plight of Jewish accountants and those from other marginalised groups under fascism are desirable. Extant studies offer limited insights into the fate of those who were expelled from the profession under totalitarian regimes (Markus, 1997). Further, we know little about the experiences of those professional accountants who belonged to minority groups and were excluded or expelled in countries that fell under Fascist control, such as Hungary, Croatia, Romania, Slovakia and Bulgaria from 1938 to 1941. Documenting such experiences through the production of histories is fundamental to remembrance and deterring such crimes in the future.

Declaration of Competing Interest

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.

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