ANDREW B. KIPNIS
The Australian National University

Audit cultures:

Neoliberal governmentality, socialist legacy, or technologies of governing?

ABSTRACT

In this article, I analyze the social processes of performance audits in a variety of cases in China, other postsocialist nations, and a U.S. workplace with Chinese immigrant employees. Although the processes share many commonalities, the ideological evaluations of them by the people involved are often diametrically opposed to those by anthropological analysts. For example, the Chinese workers often describe the performance audits as "socialist," whereas the anthropological analysts tend to see them as a form of "neoliberal" governmentality. I use these contradictory evaluations to develop a critique of Nikolas Rose's conceptualization of "neoliberal governmentality," especially when it is used as an explanation for contemporary processes of governing. Building on the comparative analysis of the performance audit cases, I conclude with a call for a classic anthropological approach to the study of audit cultures. [*governmentality, audit cultures, China, socialism, neoliberalism*]

W hile doing research on education reform in Zouping, a rural but rapidly industrializing and urbanizing county in Shandong province, eastern China, I witnessed the inspection of a primary school by a delegation from the prefectural education bureau, who came to evaluate whether the school deserved to be ranked among the ten best schools in the prefecture.[1] If the school were selected, it would gain considerable public recognition and the principal would receive a bonus equivalent to an extra month's salary. Although many factors, such as test scores, had gone into drawing up a short list of finalists for this competition, the final evaluation was determined by this tour. The principal thus prepared hard to receive the delegation.

On the morning of the visit, the students were taken out of their regular classes and placed into a wide variety of activity rooms for the delegation to observe. The best basketball players were on the basketball court, the best Ping-Pong players were at Ping-Pong tables, the best Chinese chess players were in the Chinese chess room, a troop of dancers dressed in tights and tutus was in the dance hall, the school band was playing in the music hall, the computer room was full of students practicing PowerPoint, and so on. As some schools had been publicly accused of buying fancy equipment for show but never actually using it (so they could spend more time prepping for exams), the point of these activities was not only to show off the school's excellent facilities but also to demonstrate that these facilities were actually put to use. A group of students was also selected to greet the delegation when it arrived, and an articulate year-six student was selected to give a welcome speech, which she had memorized. Brochures and other materials describing the school and the accomplishments of its students and teachers were laid out on tables in front of the school, along with bottles of mineral water to hand out to the delegation. Elaborate flower displays were set up in front of the school, and all of the children wore their school uniforms, which were for special occasions rather than daily use.

At 9:30 a.m., a convoy of six large, black cars and a tour bus pulled up to the school, and 70 men and women from the prefectural evaluation team poured out. The students passed out water and brochures. First, the principal gave a short speech. I had been asked by the principal to say a few words (and was coached on which official phrases to use), and my own short speech followed, describing how "advanced" the principal's management methods were. Finally, the selected year-six student gave her speech. The evaluation team then toured the facilities and observed the students in their various activities for roughly 40 minutes before reboarding their vehicles and heading off to the next short-listed school.

Afterward, I learned that the principal had three full-time staff members working year-round preparing for the paperwork demands and visits of various audit-conducting government officials and that the school had spent over 10,000 yuan (about $1,250, approximately the annual income of a local farmer) on brochure printing and mineral water purchase in preparation for this particular inspection. This effort and expense paid off, for, in the end, the school was selected as one of the prefecture's ten best schools for the year.

This inspection was merely the tip of an iceberg of performance auditing that teachers, students, and schools face in Zouping. All students at every grade level take standardized tests in every subject twice a year. Classes at all grade levels are purposefully assigned the same number of students who did well and of those who did poorly on the previous year's standardized tests so that the county education bureau can compare teachers on the basis of the test scores of their students. Not only are class averages compared but so also are the rate at which teachers enable "late-developing students" *(houjinsheng)* to catch up with the class average and the rate at which "advanced" students continue to excel. Teachers face many other forms of evaluation in addition to having the exam scores of their students scrutinized. Their classes may be observed by personnel from the county education bureau at any moment, and all teachers must have their classes observed several times a year by the senior teachers and deans of education at their schools.

Teaching loads at Zouping schools are surprisingly light (an average primary school teacher might teach 13 40-minute periods a week), but even primary schoolteachers are expected to spend over 45 hours a week at the school and to do some work during school holidays as well. Consequently, teachers are evaluated on a wide range of out-of-classroom activities. They are encouraged to write articles on teaching methods for education journals and are rewarded for publishing. They are also expected to enter contests in their specialty areas. For example, English teachers are expected to enter county- and prefecture-wide oral English contests, and Chinese and social-science teachers are expected to enter essay-writing contests (usually on politically correct topics such as "Why there could be no new China without the Communist Party") or calligraphy contests, in which they copy model essays in their best handwriting. Even kindergarten teachers are expected to enter competitions in dance, keyboarding, and speaking standard Mandarin (Zouping Gazeeteer Office 2004:392). Teachers are also supposed to help develop new lesson plans and contribute to the life of the school. Teachers spend their nonteaching time in large group offices with teachers of similar subjects or of the same grade level. At one school I visited, once a semester every teacher in each office was forced to rank, on a secret ballot, the contributions to pedagogy and school life of all the other teachers in his or her office. Ranking any two teachers equally was not permitted. Teachers were also rewarded if their students did well in nonexam competitions in sport, music, art, debate, and so on.

Zouping teachers often complained to me about this never-ending series of competitions and evaluations *(pingbi)*. "To face so many different competitions just confuses the matter," argued one primary school teacher. "In the end, it seems that the higher-ups just haven't decided what is really most important." "Teachers aren't machines," said another middle school teacher. "All of this evaluation makes you forget the human warmth that is central to teacher–student relationships." "If half of the money that is wasted on inspections and testing was spent on teaching," said a teacher at the primary school whose inspection I described above, "then Zouping's students would never fail." Zouping may be an extreme case, but certainly it is not the only place where regimes of accountability have led to teacher frustration. I have spoken to teachers of all levels (from primary school to university academics) in many Chinese locales who expressed similar sentiments. U.S. anthropologists have, likewise, criticized practices of accountability in their own country that are used to measure the performance of teachers, schools, and principals, especially in relation to the high-stakes testing involved in George W. Bush's "No Child Left Behind" initiative (see, e.g., Valenzuela 2007).

Despite similarities in both the methods of evaluation and the responses of teachers and academics, a gap of understanding emerges in the manner in which Chinese and Western academics make ideological sense of this matter. In Western academia, the audit cultures of schools and academia are most commonly criticized for their links to ideologies of neoliberalism (e.g., Hursh 2005; Klees 2002; Shore and Wright 2000) or the interests of business elites (Apple 2001; Salinas and Reidel 2007).[2] But Chinese teachers in Zouping saw evaluation by examination as part of a Confucian culture enforced by a Communist Party–led government, whereas Chinese academics often described such audit cultures as an outmoded socialist legacy. The

teachers compared the attempt to produce exam scores for all manner of human attributes—or, in the absence of exams, to devise other techniques for quantifying performance and ranking teachers—as well as the resulting counterstrategies of teachers, academics, and students to rank highly in these various measured criteria, with the ritual of fulfilling production quotas in the old socialist planned economy. Under socialist economic regimes, the quality or marketability of goods counted for little: all that mattered was ritualistically announcing that the production quota had been met and bluffing one's superiors into believing that this was the case. Essays by Chinese critics of academic audit culture likewise critique the mentality that produces these systems of governmental evaluation as a legacy of socialist thinking and draw on the critiques of scientism by the definitive neoliberal thinker, Friederich von Hayek (1979). In short, for Chinese critics of the economistic cultures of evaluation and audit that seem to be emerging in educational institutions all over the globe, what is needed is not a critique of neoliberalism but a neoliberal critique.[3]

In this article, I use this contradictory evaluation of audit cultures that in many ways resemble one another to develop a theoretical critique of the approach of Nikolas Rose (1996a, 1996b, 1999) to neoliberalism. Rose's discussions of neoliberalism are increasingly used by anthropologists interested in theorizing processes of governing (Ferguson and Gupta 2002; Kipnis 2007; Ong 2006) in both postsocialist contexts (Collier 2005; Collier and Ong 2005; Dunn 2004; Greenhalgh and Winckler 2005; Hoffman 2006; Rofel 2007; Yan 2003) and those in which audit cultures play a central role (Dunn 2004; Gledhill 2004; Strathern 2000). Although it would not be fair to presume that citation of Rose is equivalent to a full endorsement of his ideas, none of these scholars offer a critical examination of Rose's assumptions, and many give enthusiastic accolades of the value of his work. Moreover, many of Rose's assumptions are tacitly accepted by, if not widely shared among, many of those who label themselves "governmentality theorists" because of the inspiration they take from Michel Foucault's (1991) writings on the topic (Dean 1996, 1999; Dean and Hindess 1998; Gordon 1987, 1991; Hindess 1996a, 1996b). Of course, the range of work devoted to governmentality is quite diverse, and many debates or differences in approach among these theorists could be identified. Nevertheless, the critique of Rose I develop in this article is certainly applicable to aspects of the thought of a wider range of authors than Rose himself.

Criticism, however, is not completely divorced from appreciation, and I would not have devoted the energy I have to reading governmentality theorists if there were not points of attraction in their thinking. I see much in their approach that is useful for almost any anthropologist wishing to develop an anthropological vantage on governing, "the state," or policy. The famous dictum that governing is "the conduct of conduct" (Dean and Hindess 1998:2), that it is a perva-

sive activity carried out by a wide range of actors, including but not limited to state elites, opens up governing to ethnographic studies of the typical, anthropological, worm's-eye-view variety. Moreover, the notion that governing styles may be associated with particular "mentalities" opens up acts of governing to cultural analyses of the assumptions, logics, metaphors, and traditions of various governmentalities. The focus on mentalities, however, can become too far removed from actual practices of governing, obscuring the very objects ethnography should be illuminating.[4] Consider Rose's programmatic statement on the matter:

> The ethos of analytics of governmentality is very different from sociologies of governance. First, analyses of governmentalities are empirical but not realist. They are not studies of the actual organization and operations of systems of rule, of the relations that obtain amongst political and other actors and organizations at local levels and their connection into actor networks and the like. In these networks, rule is, no doubt, exercised and experienced in manners that are complex, contingent, locally variable and organized by no distinct logic, although exactly how complex etc. they are would be a matter for a certain type of empirical investigation. But studies of governmentality are not sociologies of rule. They are studies of a particular "stratum" of knowing and acting. Of the emergence of particular "regimes of truth" concerning the conduct of conduct, ways of speaking truth, persons authorized to speak truths, ways of enacting truths and the costs of doing so. [1999:19]

Against Rose, or at least against the presumption that governmentality studies of neoliberalism, as he defines them, can reveal much about the seemingly global similarities of audit cultures, I argue that, to understand these similarities, an analysis of the "relations amongst political and other actors" is more important than one of the regimes of truth speaking. Moreover, insofar as regimes of truth speaking are involved, I argue that critiques of scientism explain more than those of neoliberalism. In the remainder of this article, I interweave descriptions of two more audit cultures with further elaboration and critique of Rose's theorization of neoliberalism. These two aspects of the discussion are counterwoven, in the sense that the case studies move in the direction of showing how the actors involved attribute "socialism" to a wide variety of audit situations, whereas the theorists seem to argue that global audit cultures are becoming more "neoliberal." The second half of the article analyzes this contradiction more fully. I begin by building the case for the importance of critiques of scientism by offering a case study that explores the cultures of audit within the Chinese Communist Party (CCP) itself.

Auditing the performance of Communist cadres

China's 1.3 billion people are supposedly led by a single party-state, the more than 65 million members of the CCP. This at least notionally unified government is divided into a spatial hierarchy with six levels—a central government; over 30 provinces and directly administered cities; and, within the provinces, prefectures (cities), counties (districts), townships (subdistricts), and villages (communities)—and a personnel hierarchy *(nomenklatura)* with 15 grades, which does not even include the majority of cadres working at the township and village levels. Although one can easily question the extent of the control of those at the top of this hierarchy over those in the townships and villages at the bottom, any lack of control is certainly not attributable to the center's lack of efforts to impose it (for a discussion of these efforts, see, e.g., Huang 1995). One result of the center's attempts to control the governing actions of those working in the localities is that the CCP's internal governance mechanisms now involve a vast web of performance audits that become ever more detailed and quantified as one moves down the hierarchy.

One of China's preeminent rural sociologists, Zhao Shukai, has recently completed a detailed research project on governance in China's townships, in which his research team systematically interviewed cadres in 20 townships across 10 provinces about many aspects of governing, including the accountability system *(wenze tixi)* through which their performance is audited.[5] According to Zhao's study, at the county level, cadres are given specific numeric targets for economic and social development, such as the percentage of children of a certain age who attend school. Regardless of whether a given county meets its targets in a given area, its numeric score is compared with those of other counties. These scores largely determine the promotion of leading cadres. At the township level, every aspect of work is given a numeric evaluation, and the promotion prospects of leading cadres as well as salary bonuses for all workers are directly tied to the numeric evaluations. As Zhao describes it,

> The enormous and complicated system of audits that confronts county leaders includes three types of targets. The first are economic development targets, including tax collection, increases in agricultural output, peasant income, the individual and private sector, and success in attracting outside investment. The second consists of targets for the construction of "spiritual civilization," such as building up the legal system, social stability ([lack of] petitions and Falun Gong activity), united front work, ideological construction, promoting civilized behavior, environmental protection and subscriptions for newspapers and publications. The third consists of targets for party construction, such as organizational construction, building up party work style

> and clean government, democratic elections, propaganda work, ideology and political awareness. At the end of each year, county authorities send down personnel to conduct inspections. This large contingent of inspectors . . . inspects and assesses townships one by one. The township workers must fill in forms, which the inspectors then verify. [2007:64–65]

The manner in which many of the items described above are quantified can seem quite far-fetched. For example, "ideological construction" might be measured by the number of official slogans written on the display walls of villages, by the number of subscriptions to official party newspapers (resulting in township governments wasting considerable amounts of money on subscription fees for papers that pile up, unread, on the floors of offices), or by the number of pages of "theoretical essays on Marxism" written by township cadres (which results in townships hiring specialized essay writers to churn out writings the contents of which no one, not even the cadre whose name is put on the title page, reads; Zhao 2007:66). For more serious items, such as quotas for birth-rate limitation set by the birth control policy, "yellow-card warnings" or even "one-vote vetoes" *(yi piao foujue)* apply. Failure to reach the quota for a one-vote-veto audit item results in the blockage of all promotion, no matter how well a given cadre does on other items. Some township cadres face up to ten one-vote-veto items.

Despite the inspections, many numerical targets are easily faked. For example, a prefecture desiring to spur on dairy production set quotas for the number of milk cows farmers in a given township should own. When the inspectors came, the township officials simply took them to one village where there were many dairy cows and made up numbers for the rest of the villages (Zhao 2007:66). Collusion with village cadres enables the township officials to pull this deception off. Other numeric targets lead to "formalism" *(xingshizhuyi),* in which the outward form of the target is met without really undertaking the task that the target is supposed to measure, as in the case of the newspaper subscriptions or essay writing described above. In still other cases, quotas result in serious efforts to comply with policy directives from above, as is often but not always the case with the birth control policy (Zhao 2007:64–73).[6]

The use of numeric measurements to evaluate township cadres relates to a desire to enact "scientific administration," which has a very specific ideological background in China (Zhao 2007:66). The CCP has been criticized both inside and outside of China as corrupt. Although acknowledging the problem of corruption, the CCP has rejected calls by liberal critics for such measures as a free press, open elections, and a completely independent judiciary. Such measures, in CCP official parlance, amount to "bourgeois liberalization" *(zichanjieji ziyouhua).* Instead, the CCP argues,

it will curb corruption by improving cadre "quality" *(suzhi)* and enacting scientific management practices throughout its administration.[7] Making its system of performance audits "scientific" is part of this effort.

Like the teachers and academics described above, Zhao concludes that there is something both quite distressing and quite socialist about the CCP performance audit system. Although its stated purpose is to ensure that lower-level cadres serve the masses without corruption, it does nothing of the sort:

> The objective of grassroots government should be to provide [goods and services to the wider public], but at present [these governments] concentrate on providing higher-level governments with one good: audits. One may state that the accountability system is divorced from the multiple needs of society and from the needs of peasants; it is a government-operated process with no inherent relationship to rural development. Even compared with the incentives system of the people's commune era, the system is in many respects inferior. One county party secretary acknowledged: "Today government administration is even more of a planned economy than the planned economy." [Zhao 2007:73]

For Zhao, the audit culture of the CCP might be considered "socialist" in a triple sense. First of all, the practices of "formalism" and deception that it leads to resemble very much the forms of formalism and deception that occurred when farm leaders in the planned economy strove to appear to meet production targets. Second, the scientism that justifies the overreliance on numeric targets is ideologically opposed to all that is labeled "bourgeois liberalization." Finally, the processes of audit are carried out by a political party that describes itself as "communist" and whose organizational structure is Leninist.

Crafting souls in Rose's depiction of contemporary audit cultures

For Rose, the center of neoliberal, or advanced liberal, thought is the desire to govern by encouraging individuals to become more responsible and enterprising, to revive their senses of individual responsibility. Rose (1996b) links the growth of psychology, psychoanalysis, and psychiatry to the rise of liberal regimes of governing and relates this growth to desires to produce governable, industrious, and responsible individuals by engineering their souls, by problematizing the self-discipline of those who are not seen as governable, industrious, and responsible. A second assumption Rose describes as central to neoliberal thought is a desire to "govern from a distance." Governing from a distance involves both spatial and "constitutional" distance: constitutional in the sense that the intervention into the lives of the governed should be carried out by means other than direct intervention by an agent identified with the state

(Rose 1999:49–50). For example, rather than directly issuing commands to subjects, governing agents attempt to shape structures of economic inducement that will lead to the desired behavior.

These ideals came together in the audit explosion of the 1980s and 1990s (Power 1997), especially as it was experienced in Great Britain under Margaret Thatcher's "new public management" (Rose 1999:150–152). In the Thatcherite imagination, to make government workers act more efficiently it was necessary to take them out of bureaucratic contexts in which they were managed directly by a superior and place them in marketlike contexts, in which their behaviors would be shaped indirectly by the incentives coming from the private sector. When direct privatization and market competition were not possible, new forms of accountability and audit were devised. For teachers, hospital workers, academics, and the like, these forms of accountability and audit used both financial incentives and methods from financial accounting to create marketlike structures for government workers (Rose 1999:150–155). In this way, individualized workers were placed under pressure to take responsibility for their own performance (to discipline themselves), and governing could occur from a greater distance.

Rose's interpretation of neoliberalism and its relationship to the audit explosion has been taken up by several anthropologists interested in governing in postsocialist contexts. Stephen J. Collier, for example, describes his work on budgetary reform in post-Soviet Russia as a study of "neoliberal reform." Collier and Aihwa Ong explain: "Neoliberalism, as Nikolas Rose has defined it, is a political rationality that seeks to govern not through command and control operations but through calculative choice of formally free actors. It operates, in other words, according to a rationality of a market *type*" (2005:13). And Collier later adds,

> My starting point is Nikolas Rose's observation that neoliberalism has a certain *formal* character. It is concerned with increasing formal rationality, which refers, following Weber, to the extent of quantitative calculation that is technically possible and actually exercised in determining the allocation of resources in a given society or social system. Neoliberal technology thus operates according to allocations that are determined not through centralized command-and-control decisions but, rather, through the autonomous choices of formally free and calculative actors, whether these are individuals, collectives or organizations. Neoliberalism works, in short, on a rationality of a market *type,* although this does not mean, as I argue below, that it involves marketization *per se.* [2005:375]

Thus, Collier stresses the calculative aspects of Rose's definition of neoliberalism. Slightly different in its emphases, but equally reliant on Rose, is Elizabeth Dunn's

study of performance auditing in a Polish baby-food factory that was taken over by a U.S. corporation. Rather than focusing on the introduction of calculative methods, Dunn invokes Rose's theorization of the crafting of selves. For Dunn, accountability, audit, and quality control are just some of the methods by which U.S. managers attempted to turn their Polish employees into "self-directed, self-activating, self-monitoring workers" (2004:20):

> The "enterprising self," a person who actively seeks to construct him- or herself by actively choosing and assembling the elements of a life, is now as important in the definition of a citizen as it is in the definition of the employee. . . . Persons who are "entrepreneurs of themselves" flexibly alter their bundles of skills and manage their careers, but they also become the bearers of risk, thus shifting the burden of risk from the state to the individual. . . . In Eastern Europe, transforming persons into choosers and risk-bearers soon became the project at the heart of the post-socialist transition. [2004:22]

Dunn describes how U.S. managers implemented Total Quality Management (TQM) techniques in an attempt to constitute "the person [worker] as an individual with interior qualities that can be worked upon" (2004:94–95). For example, workers were forced to fill out and sign quality-control logs that both forced them to take individual responsibility for particular processes and tied them to their machines (Dunn 2004:100–101). Dunn insists on both the newness of this form of management to the Polish scene and its links to neoliberalism:

> Applying audit technologies to persons and providing training courses in which people transform themselves marks the introduction of a completely new form of discipline to Poland: neoliberal governmentality. Neoliberal governmentality depends, in the first instance, on "inculcating new norms" into "organizations and individuals in their capacities as self-activating agents" (Shore and Wright 2000; see also Miller and Rose 1990). [2004:118]

But Dunn also shows very carefully that the imagination of personhood embedded in TQM performance audits had very little effect on the concepts of personhood of the workers to whom it was applied. These mostly women workers insisted on imagining that personal relationships rather than "objective" measures of their performance were the basis of the performance evaluations that managers conducted. Consequently, these women constructed themselves, both at work and at home, as "mothers" embedded in kin relations rather than as self-disciplining individuals eager to maximize performance (Dunn 2004:130–161). The workers created gift relations with their superiors in the factory, gossiped about the relationships of other workers within the factory, and saw their own, long-standing com-

mitments to quality as linked to their identities as mothers who feed healthy food to babies and children, thus recreating kin relations. Both the gift-giving practices and the link between feeding children and motherhood were long-standing cultural practices with roots deep in the socialist and even presocialist periods.

Later I return to aspects of Dunn's and Collier's work that I find valuable. To prefigure my argument, however, let me here state that I find that these invocations of neoliberal governmentality mask more than they illuminate. They merge what was indisputably unique and neoliberal about post-Soviet governing—the "shock therapy" of rapid privatization—with a wide range of more ambiguous governing actions. In so doing, they imply that neoliberalism is more of an all-encompassing and distinct "regime of truth" than it is.

Performance audit in the heart of *terra neoliberalis*

I turn now from socialist–late socialist–postsocialist contexts to a work arena that many would consider part of the neoliberal heartland, the banking sector in the United States during the late 1990s. Might anything from the socialist audit cultures surveyed above be visible there? More particularly, consider the performance audit system for lower-level clerks working in a large midwestern bank in 1997. Three of the workers there, all first-generation immigrants from China, were friends of mine at that time and described the evolution of this system to me in detail, although I was unable to obtain descriptions from other points of view.

The clerks processed bill payments by check and credit card for large corporations, such as utilities, whose payments were sent directly to the bank. First, envelopes had to be opened, then, payments had to be grouped both according to the payee and the particular bank or credit card that the payer used. Next, the payment amounts were entered into computers, along with the account numbers of the payers, and sums for batches of payments with identical payees and payer bank or credit card were totaled. Finally, the batches of sorted payments were rechecked, and errors were corrected.

The clerks were almost all women who worked in groups of about 20, around the clock in three shifts in a large downtown office. Ethnically, the workers were roughly half African American and half first-generation immigrants from a wide variety of places, including China, Mexico, Russia, Jamaica, and Haiti. There were three managers, two nonimmigrant white men and one nonimmigrant white woman. During breaks and mealtimes, workers who were friends usually sat together in the office kitchen.

In 1997, the bank acquired new machines for entering the data and devised a new work and performance audit system to tie individual performance to pay. All workers

received an hourly wage, but monthly bonuses and raises were tied to measured performance. A few workers were assigned the jobs of opening the envelopes, grouping the payments into partially sorted batches, and passing these batches of payments out to the rest of the workers, who input the data. The job of passing out batches of payments was sometimes rotated among the workers on a given shift at the manager's discretion. Three of the most experienced workers were given the task of rechecking the batches. The machines automatically totaled how many payments each worker entered per hour and also enabled the workers who reexamined the processed payments to assign an error rate to each of the workers on inputting machines. Work rates and error rates for individual workers were not only used to calculate bonuses but were also written on a large display board for all to see.

The new system did not work as smoothly and impartially as the managers had hoped. To begin with, there were not enough new machines to go around, so some workers on each shift were always stuck with less-efficient older machines that had been modified to count data entry rates. The managers resolved this problem by devising a rotation system for machine use. Another problem, however, proved intractable. Different batches of payments posed different levels of difficulty for data entry. First of all, payments by check involved two separate pieces of paper, the check and the payment slip, whereas payments by credit card sometimes only involved one. Second, different banks had account numbers of differing lengths. Third, for the larger payer banks, it was possible to devise batches that included only one bank, but other batches involved mixes of payments from multiple smaller banks. Differences between batches could greatly influence the data entry rates that determined bonuses and raises.

As a result of this inequity, those responsible for passing out the batches gained considerable power. They could save those batches that were easiest to process for their friends. As friends were almost always members of the same ethnic group, the ethnic divides among the clerks sharpened, especially that between the African Americans and the immigrants as a whole. Divides between immigrant groups from different countries also emerged. In addition, some workers who did not have a large group of friends before the new system was implemented began cultivating friendships through food gifts and other favors. One of my clerk friends told me, "The bank is becoming more and more like the work units [*danwei*] in socialist China. You have to cultivate relationships [*laguanxi*] to get ahead." When I asked why the managers persisted in using the system, she responded that, even if it was inequitable, it allowed the managers to step back from a more subjective assessment process, protecting them from accusations of bias. In short, the new audit system, designed to produce greater individual responsibility for check processing, resulted primarily in exacer-

bated patterns of ethnic alliance and division, the ability of low-level managers to hide behind a "scientific method" of measuring performance, and a "socialist" pattern of intra–work unit gift giving.

Comparing audit cultures

The three audit cultures briefly depicted in this article share many features. First of all, they all attempt to devise numeric performance measures. In doing so, they all to a greater or lesser degree distort the phenomena they purport to measure. The number of newspaper subscriptions ordered says little about the "ideological consciousness" of cadres. The number of articles published in education journals or even the test scores of students does not directly reflect the quality of teaching, and, even in the case of measuring something as seemingly simple as processing check and credit card payments, the number of payments processed cannot directly indicate employee efficiency. In all of these cases, the distortions and irrationalities brought about by the false equivalence between what was measured and the qualities that were supposedly indicated by that measure led to dissatisfaction and complaints by those whose performance was measured. In all of these cases, employees took collusive measures with other employees to promote their chances of receiving positive reviews. The township cadres colluded with village cadres; the bank clerks colluded with each other; and the principal of the primary school, with the help of his teachers, students, and full-time audit specialists, put on a performance designed to sway the auditors more than educate the students. Ironically, and consequently, regardless of whether the measures were designed to individuate workers, they also always produced particular forms of sociality and related, nonindividuated forms of personhood. This irony was especially evident in the case of the Polish baby-food factory analyzed by Dunn. And, as I can attest from my own experience, nothing produces departmental unity among academic staff members (often consumed by individual research agendas) like the meetings necessary to strategize for upcoming "research quality audits."

As Power (1997) suggests, such problems arise almost universally in audit situations. In terms of principal–agent theory, audits are conducted in situations in which accountability and control are desired by a principal who does not feel otherwise able to evaluate the performance of an agent (Power 1997:7). Audits usually imply that the principal holds some sort of power over the agent, as is always the case when the principals are employers checking the performance of their employees. Audits also imply a lack of trust between principal and agent and often exacerbate that lack of trust (Power 1997:1–2, 13–14, 120). To make auditing efficient, easily accessible, and seemingly reliable, information is required, information that almost always

must be numeric and based on samples or brief inspections rather than exhaustive investigations (Power 1997:11–12). When the stakes of an audit's outcome are high, the operationalization of audit procedures can actually come to replace more qualitative understandings of what agent performance is supposed to be about, becoming a "tail that wags the dog" of organizational goals (Power 1997:91–122; see also Strathern 2000:282, 287).

The ideological conditions under which the audits were implemented differed widely across the three cases. The Zouping education audits were carried out in the name of improving the "quality" (suzhi) of the people. Although the evaluations of individuals (along with collectivities such as schools and classes) were part of the procedure, and although competition was valued as a motivating tool, the stated purpose was not to create self-regulating individuals. In fact, officials in the Zouping education bureaucracy told me that what they desired were teachers who were responsive to initiatives taken from above as opposed to those who took their own initiatives. In the case of the CCP cadres, fighting corruption without encouraging bourgeois liberalization was paramount, whereas for the bank managers (although I cannot be certain), one could easily assume that rhetoric involved "neoliberal" goals, for example, improving individual accountability for performance.

Despite these differences in ideological justification for performance audit, some commonalities related to the social position of the auditing agents emerge. James C. Scott (1998) has famously described how "seeing like a state" requires that a series of regularization and simplification procedures be applied to governed objects to make them more visible and legible to leaders and bureaucrats. Scott describes how surnames and orderly streets with consecutively numbered houses, for example, were pursued in a wide variety of societies for this reason. In the same sense, numeric data about employee performance renders employees easily visible and legible to their managers. All that needs to be added to Scott's formula is the governmentality theorists' insight that governing is not limited to elite state agents but is carried out by everyone who attempts the conduct of conduct. For the analysis of audit cultures, Scott's phrase "seeing like a state" might be reworded as "seeing like a governing agent."

The desire for visibility, however, is not the only factor behind the drive for numerical evaluation. Explicitly stated in the third case, but also implicit in the other two cases, is a desire to avoid questioning auditors' judgments about employee performance by claiming impartial scientific objectivity. To understand this desire, social positioning is again central. In all cases, those carrying out the audits are not just governing subjects but also governed subjects. They sit in the middle of vast hierarchies with people above and below them. They must defend their decisions to those above them and, thus, are vulnerable

to accusations of bias from below that could reach their superiors.[8]

Finally, although I can only address the topic speculatively, some attention must be paid to the possibility of specific auditing methods having diffused among the people involved in the cases briefly described above. Certainly, the three management worlds are not isolated units. Although U.S. bank managers are unlikely to have bothered to learn anything about the management methods of socialist planned economies (Dunn 2004 shows how ignorant U.S. managers were about the realities of Polish factories under socialism), managers and bureaucrats in China are now routinely exposed to a wide range of globally circulating managing techniques, including TQM. But even beyond the more recent circulation of TQM, there has been a deep historical circulation of the mathematical techniques behind various auditing procedures and of the idea of "science" as an objective method for calculating outcomes. Even the methods for managing the Chinese planned economy of the 1950s arguably drew on both U.S.-style cost-accounting systems for budgetary control and Soviet-style work-emulation campaigns (Bian 2005). An exact genealogy of the auditing methods now in use for, say, the evaluation of township cadres in rural China, would be extremely complex. But it is this very complexity that makes the diffusion of such techniques something less than the diffusion of a particular governmentality. Whatever ideological baggage or regime of truth was associated with a particular technique at its point of origin, its mixing with other techniques (with different or, perhaps, even opposed ideological standpoints) can cause the baggage to be lost, especially in a context such as post-Mao China, where much of the explicit ideology pronounces that ideology does not matter as long as a practice "works."[9] More importantly, it is not necessary for the users of these techniques to understand the mathematics, models of personhood, or ideological assumptions behind their design. They use them either because they see them as effective in local social contexts or because their superiors demand that they do so. In short, there is no wholesale transfer of a "regime of truth."

Seeing beyond neoliberal governmentality

So far, my argument that performance auditing practices are better seen as techniques for manipulating local social relations than as "regimes of truth" echoes classic debates between British "social" anthropologists and U.S. "cultural" anthropologists over the relative importance of their respective foci. It is not my purpose, however, to reiterate the classic British position. I certainly believe in examining patterns of thought, social relations, and the relationships between the two without a priori defining one as more important than the other. My problems with Rose's theorization stem both from his dismissal of "sociologies of rule" and

from his method of defining governmentalities, which lacks a comparative perspective. Rose's almost exclusive focus on Western contexts leads to errors in the way in which he pinpoints the features that define neoliberal governmentality. He identifies common points across Western philosophies of governance and policy manuals without asking whether these commonalities might also exist in other times and places. If they do, then it would be difficult to attribute those commonalities to something as modern and Western as neoliberalism. In fact, the three foci that Rose and his anthropological interlocutors consider central to the definition of neoliberalism—governing from a distance, calculability, and the promotion of self-activating, disciplined, individuated subjects—can be found in a variety of governing cultures that are historically quite distant from anything associated with Western neoliberal or even liberal governing philosophies.

Self-discipline and self-cultivation, for example, are easily read out of Confucius, Mao Zedong, and Mahatma Gandhi, as well as "neoliberal" thinkers. One of Mao's central governing slogans was that of "self-reliance" *(zili geng-shen)*. Although one can safely say that Mao was anticapitalist and did not think of self-reliance in terms of preparing individuals for a market culture, the practical use of the slogan had much in common with the themes of responsibilitization and practice of welfare reform commonly labeled "neoliberal" by governmentality theorists today. "Self-reliance" was used to justify reducing the dependence of poorer individuals or collectivities on the disbursements of resources from more central levels of the government coffers in a call for them to enact greater self-sacrifice for the sake of the nation. Similarly, one of the most famous statements linking self-cultivation to wider practices of governing in China comes from Confucius:

4. The ancients who wished to illustrate illustrious virtue throughout the empire, first ordered well their own States. Wishing to order well their states, they first regulated their families. Wishing to regulate their families, they first cultivated their persons. Wishing to cultivate their persons, they first rectified their hearts. Wishing to rectify their hearts, they first sought to be sincere in their thoughts. Wishing to be sincere in their thoughts, they first extended to the utmost their knowledge. Such extension of knowledge lay in the investigation of things.

5. Things being investigated, knowledge became complete. Their knowledge being complete, their thoughts were sincere. Their thoughts being sincere, their hearts were then rectified. Their hearts being rectified, their persons were cultivated. Their persons being cultivated, their families were regulated. Their families being regulated, their States were rightly governed. Their

states being rightly governed, the whole empire was made tranquil and happy. [Legge 1861:221–223]

Gandhi, likewise, linked governing (in his case, political activism) to self-cultivation: "What I have been striving and pining to achieve these thirty years is self realization, to see God face to face, to attain *Moksha* [freedom from birth and death]. I live and move and have my being in pursuit of this goal. All that I do by way of speaking and writing, and all of my ventures in the political field are directed to this same end" (1954:45).[10]

Although notions of self-discipline and self-cultivation have clearly existed in a wide range of cultural contexts long before "neoliberalism" came into existence, the widespread application of techniques of self-discipline by governing agents to the majority of people in a given country may be a hallmark of the modern epoch. This spread of self-discipline, I would argue, is better seen as corresponding to the rise of compulsory schooling in all industrial societies than to the specific ideology of neoliberalism.[11]

Similarly, one could easily demonstrate that "calculability" has been associated with a wide range of governing agents and certainly has existed for as long as there has been money and states that collected taxes. To give just one example from a nonliberal context, collective farms in Maoist China became the sites of extraordinary debates over the methods of calculating the "work points" of individual workers. Work points determined the percentage of a collective farm's harvest (after grain taxes) that a given farmer would receive, and the method of their calculation was as problematic as the assessment of performance in the three audit cultures described above. Would it simply be a matter of the number of hours worked, or the area of field plowed or sowed with no measure of quality? Or would there be more "subjective" assessments of quality, effort, and political attitude, as well? Who would make such judgments (Unger 2002:73–92)? Again, although calculability may have become more central to a diverse range of governing practices over the past century, this centrality correlates with industrialization, the increasing universality of numeracy in addition to literacy, and the ongoing growth in the volume and distance of trade and, thus, of the gulf between producers and end users. Any form of large-scale society with a division of labor requires means of calculating how the fruits of labor should be divided.[12]

Finally, although in the examples described above, Rose's definitions of governing from a distance are relatively specific—the shift from command to inducement in a market context—governmentality theorists often use the term in a much more general sense. For example, Rose (1999:155) suggests that the rule of law is a neoliberal tool because it forces actors to calculate the potential costs and benefits of complying with the law, a theme elaborated on in Susan Greenhalgh and Edwin A. Winckler's (2005) depiction of the

"neoliberalization" of China's birth control policy. But in the third century B.C.E., the Chinese political philosopher Han Feizi also argued that, because people were by nature selfish and deceitful, emperors should govern through the consistent application of harsh punishments to lawbreakers and disloyal subjects so that all subjects would take the probability of harsh punishment into their selfish calculations of how to behave (Liao 1939:36–51, 278–280). This Legalist "governmentality" has influenced Chinese governing techniques ever since.

A more literal reading of the phrase "governing from a distance" demonstrates the contiguity of these methods of governance with even a wider range of means of conducting conduct. Is not the attempt to influence subjects far away through the demonstrative effect of establishing an exemplary model of human relations at a central location, as depicted in Clifford Geertz's *Negara* (1980; a tactic also employed by many Chinese emperors), also a means of governing from a distance? Or for that matter, given that the conduct of conduct is not limited to state elites, is not Australian Aboriginal "love magic," deemed effective in structuring both male and female desire at a great distance, also a form of governing from a distance (Merlan 1992:178–183)?

If Rose had been a comparative researcher, I doubt that he would have ascribed to the seemingly very modern and Western form of governmentality called "neoliberalism" features as ubiquitous as self-cultivation and self-discipline, governing from a distance, and calculability. Rather, these three categories correspond to broad human potentialities that have been imagined in a wide variety of ways in a broad range of settings and that have become more prevalent in all state-governed and industrial societies.

At times, Rose himself acknowledges the looseness of his definitions:

> When studies of governmentality speak of liberalism, of welfare, of neo-liberalism and the like, it is in this sense that these terms should be understood: not as designating epochs, but as individuating a multiplicity of attempts to rationalize the nature, means, ends, limits for the exercise of power and styles of governing, the instruments, techniques and practices to which they become linked. The name merely individuates an assemblage which may have been in existence for a long time before it was named, and which may outlive its naming. But nonetheless, the naming is itself a creative act: it assembles a new individuation of concepts, symptoms, moralities, languages; it confers a kind of mobile and transferable character upon a multiplicity. [1999:28]

As I argue above, "neoliberalism" is rarely "mobile and transferable" as a unitary "regime of truth." Moreover, *neoliberalism,* as a term, was used by many writers before Rose or any other governmentality theorist "named" it. Their naming was not purely a creative act but the readaptation of a term already in existence that did and continues to connote a particular ideological package that is seen as both originating in the West and defining a particular epoch of governing (e.g., Harvey 2005). That much of the multiplicity that Rose names "neoliberalism" has existed across both a wide variety of societies and long sweeps of human existence, and that several of these aspects seem to combine or grow in all industrialized societies, whether socialist or capitalist, make *neoliberalism* an unnecessarily loaded term with which to think comparatively about this multiplicity.

Conclusion: Toward an anthropology of audit cultures

The classic strengths of anthropology have much to offer a study of contemporary audit cultures. These strengths have to do with both the theoretical implications of ethnography as a method and the types of theoretical debates that emerged from the ethnological comparison of ethnographic cases. In drawing out this conclusion, I do not oppose a "just the facts, please" form of ethnographic research to "theory." Rather, I argue for the relative importance of one form of theory over another. Neither do I assert that there is nothing "new" in the contemporary world. Instead, I argue that older forms of theory have much to offer the study of what is emergent in the world today.[13] Three traditional aspects of anthropological research and analysis are especially well suited to the analysis of audit cultures.

First, the ethnographic impulse to study what people say, what they do, and how the two things relate to each other is crucial to understanding audit cultures. In audit situations, distrust is both the raison d'être for conducting the audit and likely to be exacerbated in the audit process. This distrust often manifests itself as a disconnect between the expressed motives of some participants and their actual motives as well as between verbal and written depictions of behavior and actual practice. Rose's dismissal of sociologies of rule, his lack of interest in the "actual organization and operations of systems of rule, of the relations that obtain amongst political and other actors and organizations at local levels and their connection into actor networks and the like" (1999:19), leads him to adopt a contradictory stance toward the relationship between the stated intent of governing agents and the actual results governing actions. Sometimes he acts as if this relationship is irrelevant to his analysis. For example, he argues that, because government is a "work of thought," U.S. and British neoliberalisms are comparable regardless of whether or not the United States has ever had anything resembling the British welfare state or whether the post-Thatcher welfare state is still more of a welfare state than anything ever seen in the United States (Rose 1999:138). I have no objection to such a comparison if it is limited to the level of a governing "mentality." But in

other places, Rose writes as if people's actual (fully individuated, law-abiding, rational, liberal, disciplined) subjectivities were the result of the neoliberal governmentality that he explores. "How have we been made up as governable subjects?" (Rose 1999:58), he asks repeatedly, as if a study of governmentalities that ignored "sociologies of rule" could ever answer such a question. It is really only ethnographic research (or at least research that relies on other people's ethnographies) that can handle such questions. I agree that audit cultures influence subjectivities, but how they do so will only be understood through careful ethnographic studies of the interrelations among written plans, official pronouncements, off-the-record comments, and observed social practice.

In this regard, I find myself in complete agreement with both Dunn, who argues that ethnography is necessary for those "interested not just in theories of management but in managerial practices as they were implemented in context—incompletely, in modified ways, and in the face of resistance, transformation, and subversion by those who are its objects" (2004:23), and Collier (2005:388–389), who argues that examining the detailed dynamics of implementing neoliberal technologies is more important than an ideological critique of neoliberalism per se.

In the cases I describe in this article, performance audits clearly often result in social effects that totally contradict the ones they are suppose to achieve in the types of management theory Rose describes as neoliberal. John Gledhill, who articulates another anthropological variant on Rose's argument, suggests that "audit culture [note Gledhill's use of the singular here] ... breaks down the resistance" of auditees to "deep neoliberalization" and that, as a result, the "whole of social existence and personhood" is "desocialized" (2004:340–341). In contrast, I argue that performance audits, whatever form their ideological justifications take, often lead to such non- and antineoliberal outcomes as the production of new social ties and the related nonindividuated forms of personhood among the people audited and the development of new, efficiency-hindering practices, such as deception, formalism, and the shifting of employee attention away from organizational goals to the politics of selecting, measuring, and fulfilling audit criteria. This disconnect between audit actualities and neoliberal ideals leads me to a very different understanding of what "neoliberalism" is than that implicit in the writings of Rose and Gledhill.

Like Rose, I begin from the premise that the term *neoliberal* should be used to designate a particular set of ideas about governing, namely, those having to do with the inherent goodness of markets, the evil of government intervention in markets, and the irrelevance of society, social structure, social facts, and social forces to those wishing to think about how to govern best. These ideas, I note,

are narrower than those designated by terms like *calculability, governing from a distance,* and *self-cultivation* or *discipline.* But the limitations I impose on the term *neoliberal* stem not only from the narrowness of my definition but also from how I understand the relationship of these ideas to the social relations that result from neoliberal governing. That practices of neoliberal governing have rarely led to economic efficiency and growth, well-functioning markets, or autonomous individuals, let alone fully individuated, law-abiding, rational, liberal, and disciplined subjects, makes neoliberalism considerably less important as a world-shaping force than Rose imagines it to be. I see neoliberalism as a failed set of ideas whose influence on policy makers has diminished rather than increased over the past decade.[14] Because these ideas have often enough been used in a blatantly ideological manner, that is, as a cover for exploitation or wealth extraction with no intent of positively shaping the world, critiques of neoliberalism remain important. But one should not exaggerate neoliberalism's scope by reifying it into a stage of history or a globally dominant force (Kipnis 2007; Nonini in press).

Second, anthropology's classic strength emerged from the practice of ethnology as a comparative exercise. One old debate pitted diffusionism against independent invention as forms of explanation for similarities across cultural areas.[15] Diffusionism implied that a given cultural trait was invented in a single place and gradually spread to other areas through travel, trade, warfare, marriage, and other forms of human interaction. Independent invention argued that peoples in separated cultural territories could come up with identical solutions when faced with similar problems. Compared with independent invention, diffusionism placed greater emphasis on the interconnections among areas and viewed cultural production as more imitative than inventive. The logics of independent invention resemble a Marxism or a functionalism that places the emphasis on the existence of a historical, political, ecological, or social context into which similar technologies, behaviors, or desires might come into being. Although the degree of interconnectedness among places in the world has undoubtedly grown, interconnection does not render the arguments of independent invention irrelevant. The diffusion of ideas, techniques, and technologies may occur precisely because of similarities of political and social contexts between two places. And relatively independent inventions of governing practices can be masked by the borrowing of labels and terms to give an "international" gloss to what was really being thought locally.

The concept of "neoliberal governmentality" loses the productive tension of this classic debate by embracing an overwhelmingly ideational and diffusionist theoretical imagination. Consider the very definition of *governmentality* by another theorist, Dean:

Governmentality How we think about governing others and ourselves in a wide variety of contexts. In a more limited sense, the different ways governing is thought about in the contemporary world and which can in large part be traced to Western Europe from the sixteenth century. Such forms of thought have been exported to large parts of the globe owing to colonial expansion and the post-colonial set of international arrangements of a system of sovereign states. [1999:209–210]

From this perspective, placing Chinese audit cultures in the framework of neoliberal governmentality reduces them to a derivative of a set of ideas that diffused from the West. Lost are the long traditions of Chinese governmentalities, like Confucianism, Legalism, and Taoism, the more recent governmentalities associated with Chinese socialism, and a productive pattern of social relations that may be common to all industrialized societies with a certain complexity of division of labor, level of numeracy, and extent of organizational hierarchy.[16]

A robust anthropology needs more forms of comparative thinking than the culturally diffusionist arguments that derive from imagining a rampant globalization. On the one hand, anthropologists must recognize that many culturally specific traditions of governmentality often involve ways of disciplining and cultivating the self, governing from a distance, and calculating value. The mere existence of such governing actions cannot be considered evidence that something called "neoliberalism" has diffused from the West, even when such indigenous governing actions are merged with those of external origin or labeled with exogenous terms. On the other hand, we must also acknowledge that social and political reasons may exist both for the diffusion of particular technologies of governing and the widespread existence of governing techniques related to categories like the cultivation of self and governing from a distance. Technologies of governing do not diffuse only because they are forced down the throats of indigenous actors by powerful Western governing agents, although this sometimes may be the case. Rather, they often serve some sort of purpose in the management of social relations in a local context. In other words, they are seen as having the capacity to function socially for those locally positioned social actors who "see like governing agents." The global rise of audit cultures needs to be understood in a broad, anthropological, comparative framework, not one narrowly concerned with a critique of ideas that diffuse from the West.[17]

Third, anthropology's classic strength stems from its position as the most qualitative of the social sciences, which makes it well suited to critique the scientism that is widespread in audit cultures. I began this article with the contrast between Western analysts of governmentalities, who see the global spread of audit cultures as an aspect of "neoliberalism," and Chinese-born analysts of their own audit experiences, who see performance audit as "socialist." I believe that it makes little sense to frame scientistic audit cultures, in general, as either neoliberal or socialist. Scientism derives from the abuse of scientific reasoning and occurs across the spectrum of contemporary political ideologies.[18] Various forms of scientism both diffuse from place to place and are independently invented again and again in the face of the awesome powers of scientific technologies and a social need to claim that one's judgments are unbiased. Ethnography offers a unique perspective from which to document the distorting effects of giving a numeric value to that which is not so easily and appropriately quantified. Because of our commitment to understanding social processes over a relatively long period of time without the rush to quantification often apparent in other forms of social research, as ethnographers, we are well-positioned to make arguments about what audit procedures lose when they rush to substitute quick numerical or procedural measures for the type of judgments about value and quality that emerge from long-term social involvement with the people and in the processes that are being evaluated (cf. Herzfeld 2004:319). Arguing for ethnography as a research process is very much like arguing against the sorts of numeric measures that the audit cultures depicted in this article require.

Audits and the cultural dynamics they engender are increasing in frequency around the world for a variety of reasons, including industrialization, the rising prevalence of numeracy, and, most importantly, the imagined (but not usually actual) benefits that governing agents believe can be derived from measuring the performance of those who are governed. Seeing like a governing agent in a complex, industrial society makes audit an attractive tool, regardless of the degree of scientism involved. If neoliberal critics such as Hayek (1979) helped lead the way toward a postsocialist world (a world in which socialism certainly still exists but in which the power of socialism as a governing ideal has diminished), and critics as diverse as Joseph E. Stiglitz (2002) and David Harvey (2005) are pushing toward a postneoliberal world, then, perhaps, ethnographic critiques of audit scientism can point toward a postaudit world.

Notes

1. Prefectures are the units of government between the county and province. They are now referred to as "cities" *(shi)* in Chinese political terminology. I retain the term *prefecture* because its English-language connotations are clearer. See the front-page

newspaper story in the May 19, 2006, edition of *Today's Zouping (Jinri Zouping)* for another version of the event described in the first few pages of this article.

2. By including evaluation procedures such as inspections and exams as part of a broader set of formations named "audit cultures," I adopt an expansive definition of the term *audit.* In so doing, I follow in the tradition of the volume edited by Marilyn Strathern (2000), from whose title I take the term *audit cultures.* As Michael Power (1997:4–6) notes in his book *The Audit Society: Rituals of Verification,* the lines between formal financial audits and other forms of assessment blurred during the "audit explosion" of the 1980s and 1990s. In using the term *audit cultures,* I am concerned with "rituals of verification" as they are applied in assessing the performance of employees or subordinated people and collectivities in hierarchical organizations and with the organizational cultures of which these rituals are a constitutive part.

3. A written expression of these arguments may be found in Jiang 2006. For an excellent discussion of the contrast between the ritual of announcing production quotas fulfilled and actual economic practice under socialist planned economies, see Lampland 1995. Martha Lampland notes how socialist planned economies and their ritualistic fulfilling of production quotas led to a form of selfish, calculating individualism even more extreme than that apparent in "capitalist" nations.

4. In punning on the word *mentality* here, I merely copy the idealistic instincts of many of these theorists. Mitchell Dean, for example, defines "governmentality" as "How we think about governing others and ourselves in a wide variety of contexts" (1999:209). Although I embrace the examination of particular forms of logic, metaphor, and language, I reject both the exclusion of the nonideational and the assumption that these ideational forms coalesce into unified totalities of the sort that may be referred to with singular nouns like *culture, mentality,* or, even (see text below) *regime of truth.*

5. For details on this research project, see Kipnis and Smith 2007. Zhao himself took posts in rural governments at the county level to better understand the complexities of local governance in China. The understanding derived from this experience informed both the types of questions he asked and the methods he used to approach cadres.

6. For a description of a Chinese locality where birth control quotas are routinely faked, see Huang 2007:177–178.

7. For discussions of the roles of "suzhi discourse" in Chinese governance, see Kipnis 2006, 2007.

8. This argument may be extended to governing agents even at the pinnacles of hierarchical pyramids. As long as some need exists for such leaders to shore up their legitimacy, they will often desire to present an image of impartiality (cf. Herzfeld 1992).

9. Against the Maoist notion that governing techniques must always be evaluated as to whether they are capitalist or socialist, Deng Xiaoping produced sayings that became canonical: "It does not matter if a cat is black or white, as long as it catches the mouse" (the mouse being Chinese economic development). Without allegiance to a governing ideology, Deng describes the way forward as a form of blind groping: "crossing the river by feeling the [bottom] stones with your feet."

10. Gandhi's religiosity itself reflected a deep circulation of Indian and New England transcendentalist thought.

11. On this point, see Thompson 1967:83, 93.

12. Another example of the importance of calculability in socialist governing is Lampland's (2002:38–39) summary of the complexities of socialist accounting.

13. Those who conduct research on China are aware of the overwhelming modernism that led the Maoist state to declare war on "the four olds" *(po sijiu)* and the post-Mao state to feverishly pursue the "four modernizations" *(sige xiandaihua).* Whereas anthropologists are quick to critique such modernist ideologies, they can be slower to reflect on the modernism implicit in their own dismissals of older theories and pursuit of new ones. For further reflection on modernisms both in China and anthropology, see Kipnis 2008.

14. Here, I agree with Stiglitz (2002) and with Donald Macon Nonini (in press), who provides an excellent discussion of what a proper definition of neoliberalism reveals about governing in China.

15. See, for example, Steward 1929 and Gladwin 1937.

16. Nonini (in press) argues that a common pattern of social relations of governing is emerging worldwide, and he uses the term *oligarchic-corporate state formations* (not *neoliberalism*!) to label this pattern. Lampland (1995) points at many similarities that arose in the processes of both capitalist and socialist industrialization.

17. The theoretical imagination I advocate here has points of both commonality and difference with that of "global assemblages" articulated by Collier and Ong (2005). Although the latter also makes room for complexities that derive from the intermeshing of global and local in practice, it still begins from the premise of the diffusion of global forms with the ability to "assimilate themselves to local environments" (Collier and Ong 2005:11). The logic of similarities deriving from similar social, technological, and political relations is lost. Andrew Lakoff and Collier present an argument much more congruent with my own: "The emergence of regimes of living that are common to diverse sites may result from … the movement of technological or biopolitical forms that are global … [and] structurally similar socio-historical or techno-political situations" (2004:428). Not surprisingly, from my point of view, this latter statement neither mentions the term *neoliberal governmentality* nor cites Rose.

18. One of the best histories of scientism in a Chinese context is Kwok 1965. Many anthropologists have criticized scientism, including Malcolm Crick (1976).

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Andrew B. Kipnis
Department of Anthropology, RSPAS
The Australian National University
CANBERRA ACT 0200
Australia
andrew.kipnis@anu.edu.au