

Accounting for war

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Abstract

This paper examines the ways in which accounting has helped to rationalize and normalize violence and how this has contributed to the acceleration and expansion of war. It is argued that accounting is a product of the “social imaginary” of modernity which projects a brutal attitude towards others by instrumentalizing relationships. Accounting’s reliance on instrumental rationality and economic efficiency provides the ideological justification for destroying the environment and others. Accounting’s role in perpetrating war and warlike behaviors is demonstrated in relation to our war with the environment, the expansionistic logic of capitalism, dehumanization and distance, globalization, the silent war of economic sanctions and the extent to which war is good for business.

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In contrast to many people’s hope that the 21st century would usher in a culture of mutual respect, coexistence and peace, in the past few years we have witnessed an acceleration and expansion of the war and violence which so strongly characterized the 20th century. This paper seeks to understand why war is still considered a reasonable solution to resolving conflict and the role accounting plays in making it so.

Previous research has demonstrated the extent to which accounting is intimately intertwined with the rationalization and normalization of a permanent war economy in the U.S. Chwastiak (1996, 1998, 1999, 2001, 2006) has shown how accounting abets rather than deters unethical behavior in the U.S. defense industry, how it masks the transformation of waste production into riches for corporate America, how Secretary of Defense McNamara used budgetary practices to exert civilian control over the Department of Defense and to normalize nuclear war, and lastly how accounting changed visibilities in the Department of Defense in such a way that what was considered important for success in the Vietnam war was impacted. This paper intends to expand upon this previous research by looking more generally at the linkages between accounting and the systems of thought and values which make violence a normal part of life (cf. Taylor, 2007).

Many peace researchers argue that the sources for physical violence can be found in passive violence (disrespect for ourselves and others’ lives), structural violence (daily acts of exploitation and repression) and cultural violence (the ideologies, religions, laws, etc. which legitimize violence in all its forms) (Galtung & Ikeda, 1995; Galtung, 1996). This paper argues that accounting is a form of cultural violence in that it legitimizes the exploitation inherent in a capitalist economy by reconstructing it positively as productive, necessary and normal.

The basic hypothesis is that accounting is part of a moral order based on instrumental rationality that was central to the rise of Western modernity. This mentalist image of the world was at first just an idea in the minds of some

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influential thinkers, but it later came to shape the social imaginary of large strata, and then eventually whole societies. Instrumental reasoning does not allow us to glimpse the wholeness of being and as such stifles our ability to see the intrinsic value of others and the natural realm. If our conceptual representation of the world masks the intrinsic value of others, our ability to feel empathy will be constrained making it possible for us to ignore, for instance, the fact that five of the six billion people on earth live in poverty (Ramonet, 2004, p. 84). For as Bauman (1991, p. 155) notes, “The more rational is the organization of action, the easier it is to cause suffering—and remain at peace with oneself” and as Arias (1999, p. 57) states, “While our technological capability to destroy has multiplied, our ability to empathize with the problem of the afflicted has faltered.”

This paper will explore accounting’s contribution towards masking the intrinsic value of others and how this assists with rationalizing war and war-like behaviors by first discussing the rise of modernity and its impact on social organization and daily life. The argument is developed using Charles Taylor’s *Modern Social Imaginaries* (2004) and *A Secular Age* (2007) which traced the historical trends that have led us to the present point in our social narratives. Towards this end, it is interesting to note that one of the primary ideologues of capitalism, Adam Smith, who provided much of the intellectual foundation for the system, was deeply concerned that moral sentiments toward others could easily be forgotten in the pursuit of profits. In *A Theory of Moral Sentiments*, Smith was clear about the limitations of capitalism and emphasized that it was always necessary to be sceptical about proposals from the employer class as their interest “is never exactly the same with that of the public” (Smith, 1790, p. 250). It is worth remembering that Smith was also clear that constant care was needed to ensure that ethical values did not deteriorate. As Keller (2007) argues, in a very interesting paper which contrasts Smith and Friedman, the situation where the interests of corporations often take precedence over the interests of society would be Smith’s “worst nightmare.” (pp. 159–188).

Second, the paper examines specific applications of the way in which accounting’s indifference towards the intrinsic value of others assists with rationalizing war and war-like behaviors. First, the maintenance of capitalism requires us to believe that preserving wealth, rather than the sanctity of life, is the supreme end for society. Accounting supports this delusion by denying an object any value other than its financial contribution or detriment. Second, by viewing nature as a good, accounting nullifies its intrinsic value, leading to unbridled exploitation which in turn has brought about resource wars in many forms. Third, war and accounting parallel one another in the fact that they render violence more doable by denying the intrinsic value of “the other” through employing a dehumanized rhetoric and creating a distance between the perpetrator and the victim. Fourth, accounting contributes to rationalizing the inequities, exploitation and outright denial of life created by the corporate globalization agenda through elevating economic development over all other considerations. Fifth, economic sanctions follow the impeccable logic of accounting in that they produce brutal consequences for the enemy, which are rendered invisible, at minimal cost for the perpetrator. Lastly, accounting makes war appear as reasonable a business venture as health care by condensing the value of an activity to profit or loss.

1. The “social imaginary” underlying accounting

Accounting as a technology is, like most modern institutions, ignorant of the structures and values upon which it is based. In the opinion of hermeneutic thinkers such as Charles Taylor this is because humans have become unaware of the “social imaginary”—the way of thinking which gives shape to the society which spawns technology (Taylor, 2003, 2004).

My basic hypothesis is that central to Western modernity is a new conception of the moral order of society. This was at first just an “idea” in the minds of some influential thinkers, but it later came to shape the social imaginary of large strata, and then eventually whole societies. It has now become so self-evident to us, that we have trouble seeing it as one possible conception among others. The mutation of this view of moral order into our social imaginary is the coming to be of certain social forms which are those essentially characterizing Western modernity: the market economy, the public sphere, the self-governing people, among others. (Taylor, 2002, p. 1).

Accordingly, any accounting for violence and war first involves an understanding of how certain values and ideas, and not others, have come to shape and dominate our culture and institutions and how these in turn have impacted the way we account.

The “social imaginary” is that shared understanding of the world which makes possible common practices and a collective sense of legitimacy (Taylor, 2002). It is the process by which ordinary people make sense of their

social surroundings. As such, it is frequently expressed in stories, legends, myths, and other pre-Enlightenment narratives.

According to Taylor:

This approach is not the same as one which might focus on the “ideas”, as against the “institutions” of modernity. The social imaginary is not a set of “ideas”; rather it is what enables, through making sense of, the practices of a society. (Taylor, 2002, p. 1).

The “social imaginary” that enables current day practices of accounting is a product of Enlightenment thought with its emphasis on technical and scientific achievement. The rise of Western modernity was most clearly stated in the new theories of Natural Law which emerged in the 17th century, largely as a response to the domestic and international disorder wrought by the wars of religion (Kant, 1795). The moral background was one of natural rights where people have certain obligations towards one another independent of politics, community, culture, religion, and other associated phenomena. This moral order upset traditional views that a person’s roles and obligations were dependent upon their position within a particular community. As such, it created an individualized and atomized society which gave way to an abstract, instrumental view of others. It gave rise to not only a secular culture, but a social order that emphasizes continued economic growth and expansionary processes that have colonized other life-worlds and social structures (see Taylor, 2007).¹

In this modern “social imaginary”, political and social obligations are seen as an extension or application of these natural rights. Political authority is perceived to be legitimate only if it is based on a social contract consented to by individuals. Since the time of Locke, the idea that society and politics exist for the benefit of individuals and the defense of their rights has taken on more and more importance. This notion became the dominant view by marginalizing older theories and newer rivals, and in so doing generated far-reaching claims on political life. The doctrine of original consent (e.g., Locke’s consent to taxation) underlies the popular sovereignty under which we now live. The theory of natural rights spawned a dense web of limits to legislative and executive action, via the entrenched charters which have become an important feature of contemporary government.

During these last four centuries, the “social imaginary” of natural rights has undergone a double expansion. This expansion can be traced in a number of ways. First, the discourse of natural law started off in a rather specialized niche. It provided philosophers and legal theorists a language with which to talk about the legitimacy of governments and the rules of war and peace, the nascent doctrines of modern international law. It then began to infiltrate and transform the discourse in other niches. Second, it has been extended because more people live by it. It was the Scottish philosopher Hume who emphasized the importance of habit, custom and tradition in transforming a way of thought into a social norm. A commitment to rights, procedure and precision underlie most social contracts in the modern world. Hence, what started as an idea in the minds of a few influential thinkers, eventually came to shape the “social imaginary”² of a large strata of people and then whole societies (Taylor, 2007).

As stated previously, the theories of natural law which helped to spawn the “social imaginary” of modernity were built on a series of individualist assumptions. This, together with the Enlightenment’s emphasis on precise technical and scientific achievement elevated an instrumental and positive epistemology as the only rational means for viewing the world. What we account for has been over-determined by this positivist epistemology. Hence, if we are to subject accounting to a critical interpretation we must look beyond its instrumental logic. We need to reconsider the societal images and practices upon which it is based.

The positivist epistemology which created the dominant institutions of Western modernity (e.g., the market economy, the public sphere, self-governing people, etc.) assumes that history, culture and the social world can be ignored in a system of valuation. Hence, from such a perspective terrorism and war, for instance, simply create new business opportunities or distract from others (Chwastiak & Young, 2003). As Weidenbaum states, “Although the continuing

¹ Of course, other historical trajectories are possible and in this regard it is interesting to observe that in social theory these narratives have come under attack by postmodern positions that deny that the age of Grand Narratives are over, that we cannot believe in them anymore. As Taylor observes in response ‘But, their demise is the more obviously exaggerated in that the postmodern writers themselves are making use of the same trope in declaring the reign of narrative ended: ONCE we were into grand stories, but NOW we have realized their emptiness and we proceed to the next stage’ (Taylor, 2007, p. 717).

² By social imaginary we mean the way that we collectively imagine, even pre-theoretically our social life in the contemporary Western world (see Taylor, 2007, p. 146).

struggle against international terrorism imposes significant costs on society in general and on business in particular, it is also a source of new or expanded market opportunities for some companies” (2003, p. 10). Hence, according to an article in *Forbes*, terrorism can be a lucky break for some individuals:

The failed car bombings in the U.K. last month gave a showcase role to security technology. Security cameras recorded men leaving the scene of the two unexploded car bombs in London. License-plate-reading software on highway cams helped lead police to Scotland—and the fiery auto attack on Glasgow Airport. Such threats represent opportunity to Andrew Malim, a 64-year-old Brit who sells video analytics software for the U.K.’s ubiquitous closed-circuit TV cameras (Fitch, 2007, p. 80).

Thus, the number one problem for accounting and modern social science has from the beginning been modernity itself. According to this perspective, modernity and its processes reflect the historically unprecedented amalgam of new practices and institutional forms (science, technology, industrial production, urbanization); of new ways of living (individualism, secularization, instrumental rationality) and of new forms of malaise (alienation, meaninglessness, a sense of impending social dissolution).

As Bauman (1991) and others have noted the failure to move beyond the rational tends to impose a certain vision of the world on others and nature. This imaginary can turn into a violent attitude towards “the other” by setting forth a series of dualisms that deny the value of the ostensibly negative term (e.g., slave in master/slave, irrational in rational/irrational, etc.). Hence, through modernity, we created a “social imaginary” which perpetuates a limited means to understand others, as well as the significant relationships which shape the world. This “social imaginary” denies the legitimacy of non-Western forms of social organization, calling them barbaric, uncivilized, etc. By understanding these limits to modernity we can better understand the processes that legitimize war, violence and terrorism. The remainder of the paper examines how accounting is wedded to those aspects of modernity which have made cruelty a way of life by denying the intrinsic value of others starting with expansionistic logic of capitalism.

2. Expansionistic logic of capitalism

The expansionistic logic of capitalism has made the pursuit of wealth the supreme end for society. In order for wealth accumulation to appear to be a reasonable end, people’s primary identities are reduced to that of consumers and the ultimate relationship is an arms length transaction in a market. The only human interaction captured by accounting is that of buying and selling. However, humans are much more than consumers. They are diverse cultural and spiritual beings with needs which market relations cannot fulfil.

Further, the maintenance of capitalism requires the celebration of one of the basest human tendencies—greed. Shearer (2002) has shown how accounting contributes to the perpetuation of greed in that it constructs an accountable entity in such a way that the entity has no choice but to pursue only its own good. Greed and envy are age-old causes of social discord and discontent (Schumacher, 1973; Snyder, 1995). According to Buddhist philosophy, the three poisons – greed, anger and foolishness – give rise to all human suffering (SG Dictionary, 2002). The Soka Gakkai Dictionary of Buddhism explains:

The Words and Phases of the Lotus Sutra by T’ien-t’ai speaks of the three poisons as the underlying cause of the three calamities of famine, war and pestilence, stating: “Because anger increases in intensity, armed strife occurs. Because greed increases in intensity, famine arises. Because foolishness increases in intensity, pestilence breaks out. And because these three calamities occur, earthly desires grow more numerous and powerful than ever, and false views increasingly flourish” (2002, p. 719).

In other words, the three calamities – famine, war and pestilence – result when humans give into their vilest tendencies and start to take actions that are out of rhythm with the compassionate workings of the universe. For as Dorothy Sayers states:

War is judgment that overtakes societies when they have been living upon ideas that conflict too violently with the law governing the universe. . . . Never think that wars are irrational catastrophes: they happen when wrong ways of thinking and living bring about intolerable situations (quoted in Schumacher, 1973, p. 38).

Accounting contributes to wrong ways of thinking by reducing all problems to economics and thus masking the intrinsic worth of what is being measured. For instance, in recognizing value accounting does not differentiate between

destructive or constructive activities such as the sale of weapons systems or the sale of wheat to a country of starving people (Boulding, 2000; Galeano, 1998). As Boulding (2000, p. 195) points out, “Earthquakes and floods cause money to change hands. So do toxic waste dumps, crime, divorce, and watching TV.” According to accounting, all these activities are creating value as long as they are generating a profit.

Under the ideology of capitalism, we are led to believe that market forces beyond human control shape our destiny, and that profitability is the only reasonable way to measure the value of public decisions (Dillard & Ruchala, 2005; Rich, 1993; Soper, 1990). As Bellah, Madsen, Sullivan, Swidler, & Tipton (1991, p. 115) note, “All too often, for reasons that should not surprise us, it is to the language of economics that administrators turn in order to talk ‘rationally’ about the interrelatedness of the choices they face.”

Galeano (1998) uses a 1998 UNICEF report on child hunger to illustrate the extent to which the language of economics is the only discourse by which problems can be credibly discussed. The report assesses child hunger in terms of economic impact stating, “The lack of vitamins and minerals in the diet costs some countries the equivalent of more than 5% of their gross national product in lives lost, disability, and lower productivity” (quoted in Galeano, 1998, p. 19). One is left to believe that if there were no financial effect from child hunger, it simply would not be an issue.

However, a 1991 memo by the World Bank’s chief economist, Lawrence Summers, probably demonstrates better than anything else the social ruthlessness of economic analysis (Bellamy Foster, 2002; Jensen, 2004b). Lawrence used the logic of neoclassical economics to make a case for dumping pollution on less developed countries. He stated in the memo:

Just between you and me, shouldn’t the World Bank be encouraging more migration of the dirty industries to the LDCs [Less Developed Countries]? I can think of three reasons:

(1) The measurement of the costs of health-impairing pollution depends on the foregone earnings from increased morbidity and mortality. From this point of view a given amount of health-impairing pollution should be done in the country with the lowest cost, which will be the country of the lowest wages. I think the economic logic behind dumping a load of toxic waste in the lowest-wage country is impeccable and we *****should face up to that. . . . (quoted in Bellamy Foster, 2002, p. 60).

Only by ignoring the intrinsic value of life can reducing child hunger to its impact on gross national product appear rational or can one reasonably argue that toxic waste should be dumped on LDCs. If we lived in a society where the value of a decision was measured by whether or not it enhanced the quality of life for all living beings the above analysis would appear insane. The amount of pain, fear, deprivation, hopelessness, so on and so forth suffered by the objects of analysis are not considered by the accounting equation. In other words, corporate accounting deafens us to corporeal life, eradicating the empathy required for change (Jensen, 2004a).

3. Our war with nature

As stated previously, modernity is built on a series of ideas, the “social imaginary,” that determine legitimate practices and ways of life. In framing one set of practices as legitimate at the expense of alternatives we become ignorant of different ways of seeing the world. Other lens are deemed out of bounds, illegitimate and problematic. Invariably this leads to a loss of understanding of alternative ways of being, we do not have the means to visualize and empathize with relationships that shape the world for others.

For example, in the “social imaginary” of modernity, rights and justice are extended solely to the human race. Nature and other forms of life are excluded by placing a purely instrumental value on them. Hence, nature creates value only to the extent that it yields goods to satisfy human needs. Nature’s intrinsic value as the producer and sustainer of life is unimportant. The need to dominate and control nature caused humans to submerge their feelings of magnanimity and empathy to it. This in turn, opened the way for unbridled exploitation and violence (Merchant, 1980). For when instrumental values replace empathy, cruelty becomes a way of life (Horkheimer & Adorno, 1993).

Ever since Descartes, there has been a strict demarcation between our understanding of the world and the world itself which positivist epistemologies such as accounting reinforce. According to Taylor:

There is a big mistake operating in our culture, a (mis)understanding of what it is to know, which has had dire effects on both theory and practice in a host of domains. To sum it up in a pithy formula, we might say that we

(mis)understand knowledge as “mediational”. In its original form, this emerged in the idea that we grasp external reality through internal representations. Descartes in one of his letters, declared himself “assure, que je ne puis avoir aucune connaissance de ce qui est hors de moi, que par l’entremise des idees que j’ai eu en moi”³. When states of minds correctly and reliably represent what is out there, there is knowledge (quoted in Dreyfus, 2004, p. 53).

From Taylor, we learn that we are self-interpreting beings who emerged from nature and thus have nature residing in us. It is our instrumental and technical means of (mis)understanding nature that detach us from this appreciation. Our systems of thought are so far removed from any ideal of authenticity that would make us cognizant that our relationship with the natural environment is a shared and common endeavour. Viewing a forest as an asset that can make us money numbs us to the myriad forms of life, including human, that are dependent on the forest’s ecological integrity. The Enlightenment’s emphasis on individual autonomy, technical rationality, rights-based culture, etc. denied our interdependence on those aspects of the world that are wild, dangerous and uncontrollable. We controlled nature in our mind by making it a resource. This is illustrated by Delta Timber’s discussion of a “forest” in their 2006 Annual Report:

The foundation of the Company’s diversified assets continues to be the Woodlands segment. Covering over 438,000 acres, our more than 6000 stands of timber provide stable earnings and consistent cash flow. . . . We grow more than we harvest. This management philosophy, based on a sustainable-yield strategy, not only preserves the value of our inventory, but also ensures future operations and earnings from this core segment of our business.

Further, the dominant modernist trajectory assumes that nature has no limits to growth and that humanity must continually strive for economic improvements to fuel more growth. However, most analysts seem to agree that the current pattern of growth is unsustainable. When these limits will be reached is a matter of speculation. The Club of Rome’s prediction that these limits would be reached by the end of the 20th century were premature, as technological advances increased efficiencies in energy production and utilization. Nonetheless, economic growth is based on an assumption that natural resources are inexhaustible, and unlimited amounts of waste and pollution can be dumped into the ground, water and atmosphere without irreparable damage. It is based on an assumption that nature has no limits to our abuse. Thus, in Proctor and Gamble’s 2007 Annual Report, growth is celebrated:

We’ve grown P&G sales from \$39 billion to \$76 billion in the past seven years. We’ve more than doubled the number of brands that generate \$1 billion or more in sales each year . . . We’ve more than quadrupled the number of brands that generate at least \$500 million in sales . . . We’ve nearly doubled the number of countries in which P&G generates a billion dollars or more in sales each year . . . We do more than a billion dollars in sales each year with several retail customers . . . We’ve generated more than \$43 billion net earnings and \$50 billion in free cash flow . . . The critical question now for P&G shareholder, prospective investors, and Company management is: “How do we keep a company of P&G’s size growing?”

To move towards what Taylor (1978) calls a “steady state society,” economic systems will have to recognize and operate within the limits of nature. According to Taylor (1978), the major challenge to a steady state society is “intolerable inequality” which is made only provisionally tolerable by rapid growth. The question is what type of society can produce a socially defensible distribution of income and eliminate “intolerable inequality” while working with nature? Failure to address this issue has already led to skirmishes over territorial waters, fishing zones and environmental stocks which will only get worse not better with further unfettered economic growth. For example, in Africa, states that are economically dependent on resource exports are 20 times more likely to suffer a civil war than non-dependent countries (www.marxsite.com/Africa-%20Resource%20Wars.htm). The neo-liberal world order sustained by accounting and other ideological formations not only fail to recognize the violence generated by limits

³ From the letter to Gibieuf, 19th January, 1642, which comes from the mediational passage ‘You inquire about the principle by which I claim to know that the idea I have of something is not an idea made inadequate by the abstraction of my intellect. I derive this knowledge purely from my own thought or consciousness. I am certain that I can have no knowledge of what is outside me except by means of the ideas I have within me; and so I take great care not to relate my judgements immediately to things in the world, and not to attribute to such things anything positive which I do not first perceive in the ideas of them (Kenny, 1970, p. 123).

to growth, it is simply perceived as an additional challenge for resource extraction. Thus, according to [BHP Billiton Annual Review, 2007](#):

Many of our assets are in the traditional resource regions of Australia, South Africa, South America and the U.S. However, we also have significant experience in operating in more challenging geographies. This experience helps us build and strengthen our position in emerging regions—regions that we expect will play an increasingly central role as resource bases in the future. It means we can secure future development options as opportunities emerge in regions such as sub-Saharan Africa.

In sum, because the system of accounting we employ views nature as a resource, its intrinsic value is nullified, allowing us to enter into an inequitable and exploitable relationship with “the other.” Due to limits to growth, this exploitation is causing resource wars. Hence, our war with nature nurtures other wars.

4. Dehumanization and distance

In the opinion of Herbert C. Kelman, three conditions must be met for moral inhibitions on violence to be erased. First, the violence is authorized; second, the actions are routinized; and third, the victims are dehumanized (in [Bauman, 1991](#), p. 21). Dehumanization prevents the aggressor from empathizing with the victims of aggression and safeguards them from ethical evaluation of their actions ([Bauman, 1991](#); [Keen, 1986](#); [Nordstrom, 1999](#); [Soper, 1990](#)). This is accomplished in part by using a language which suggests that things not people are impacted by acts of violence ([Griffin, 1992](#); [Lawrence, 1997](#); [Sherry, 1987](#)).

For instance, in the techno-strategic discourse of defense intellectuals (i.e., those who plan nuclear war), the referent point for annihilation is not humans, but the weapons themselves ([Cohn, 1987](#)). Conventional warfare, as well, uses an antiseptic language to mask the death and destruction of people. For example, in the Vietnam War, the slaughter of innocent civilians with aerial bombs was referred to as an “air interdiction of hostiles,” levelling a helpless village was referenced as “destroying the social infrastructure,” the Vietnamese did not live in their village but rather “infested the area,” and air raids did not destroy peasant’s huts or pigsties, but rather, “enemy structures” ([Harris, 1996](#); [Sheehan, 1988](#)). In the current Iraq War, there are no civilian deaths, just “collateral damage.”

Thus, the planning and execution of homicidal activities is aided by the use of language which masks the impact on humans. [Chwastiak \(2001\)](#) demonstrated the integral role accounting played in normalizing the preparation for nuclear war in the 1960s through the introduction of Planning, Programming and Budgeting (PPB) into the U.S. Department of Defense. PPB imposed a rational economic choice model on the weapons acquisition process, making it appear to be free from human concerns, and in so doing converting the “unthinkable” into a technical and mundane resource allocation problem. The adequacy of our nuclear forces was measured by how well their “target destruction capability” (i.e., the incineration of vast numbers of unknown human beings) related to U.S. objectives.

In addition to obfuscating language, many suggest that the distance between the execution and effect of violence renders moral evaluation difficult ([Bauman, 1991](#); [Nash, 1980](#); [Peattie, 1984](#)). For as the physical and psychic space between an act and the consequence increase, moral dilemmas recede from sight ([Bauman, 1991](#)). Several aspects of modernity have contributed to this schism between an act and its effect. First, the growth of bureaucratic management. Second, the development of war technologies which remove the attacker from the consequences to the victims (e.g., airplanes, missiles, etc.). Lastly, the introduction to war of an instrumentally rational discourse which reduced the enemy to a quantifiable abstraction (i.e., operations research) ([Bauman, 1991](#); [Shapiro, 1993](#); [Sherry, 1987](#); [Ulin, 2005](#)).

Operations research was first used by the U.S. during World War II to answer questions such as, “In what sorts of formations should bombers fly? Should an airplane be heavily armored or should it be stripped of defenses so it can fly faster? . . .” ([Kaplan, 1983](#), p. 52). Operations research, however, did more than answer efficiency and effectiveness questions, it also introduced a dehumanized rhetoric of technique that reduced the enemy to a quantifiable abstraction. This made barbarous acts such as incendiary bombing appear reasonable because it achieved the greatest damage for the least amount of effort ([Sherry, 1987](#)). However, as [Sherry \(1987, p. 235\)](#) notes, “. . . many of the operations researchers were not scientists. The language and standards of measurement they employed were often borrowed not from science but from the balance sheet mentality of capitalism.” Hence, it was the detached discourse of accounting which provided the basis for a dehumanized rhetoric of war.

Accounting reduces people, places and things to quantities and lends itself to an abstract, cold and calculating way of reasoning. This form of reasoning imposes a clear separation between subject and object, and as such ensures that any feelings of identification with the object are killed (Devall, 1988; Mies, 1990; Plumwood, 1993; Power, 1992). For in order to exploit, we must close our ears to the voices of those we are victimizing (Jensen, 2004a).

Hence, even a company like Wal-Mart, known for egregious labor practices in the U.S. as well as abroad, can transform such abuse into benefit through the lens of accounting (Featherstone, 2005). Wal-Mart's mission around the world is, "We save people money so they can live better" (Wal-Mart's 2007 Annual Report). However, it is difficult to believe that the young women working at the prison like sweatshops in Central America that supply Wal-Mart with goods, who can neither determine on their own when to go to the bathroom or when to quit work, are saving money or living better as a result of Wal-Mart (Anonymous, 1999).

Joseph Stiglitz sums up the heartlessness enabled by the distance of accounting in *Globalization and its Discontents*, as follows:

Modern high-tech warfare is designed to remove physical contact: dropping bombs from 50,000 feet ensures that one does not feel what one does. Modern economic management is similar: from one's luxury hotel, one can callously impose policies about which one would think twice if one knew the people whose lives one was destroying (quoted in Ikeda, 2003).

5. Globalization

As indicated in the above quote from Stiglitz, accounting provides an objective lens through which the institutions of corporate globalization can extract the resources of underdeveloped countries without acknowledging the death and destruction such exploitation entails. Accounting has become part of the regulatory scheme that has allowed private accumulation to take root and flourish in the global south (Arnold & Sikka, 2001; Lehman, 2005). It is one of the informing technologies that facilitates governance at a distance by the supranational institutions, such as the World Bank and International Money Fund, that enforce the privatization of essential services and the elimination of safety nets (Eurodad, 2006; Neu, Ocampo Gomez, Graham, & Heincke, 2006). Further, because it is a form of discourse that privileges the economic over the social, it constructs public goods such as education, water, etc. in such a way that their marketization is essential (Neu & Ocampo, 2007). As such, accounting contributes to the structural violence of corporate globalization which, as argued in this section, generates physical violence both directly and indirectly.

According to the tenets of corporate globalization, enhanced economic growth will bring increased prosperity for all (Gershman & Irwin, 2000; Millen, Irwin, & Yong Kim, 2000). The means for achieving this growth is free markets with minimal government intervention. Hence, anything that interferes with the free flow of capital such as social safety nets, public subsidies, restrictions on foreign investment, government regulation, state owned enterprises, etc. must be eliminated (Finnegan, 2003; Johnson, 2004).

However, growing evidence suggests that far from bringing increased prosperity, corporate globalization has brought exactly the opposite. For instance, the percentage of global income received by the world's poorest 20% has not increased but rather decreased. In 1960, the world's poorest 20% received 2.3% of the world's income; in 1991, 1.4%; and in 2000, 1.1% (Gershman & Irwin, 2000, p. 14). In addition, while the number of chronically hungry people declined in the world during the 1970s and 1980s, the number has been steadily increasing since the 1990s (Cavanagh & Mander, 2004, p. 23). Even in a country such as China that has experienced profound economic growth (averaging 9% annually), and has been reclassified by the World Bank from a "low income" country to a "lower middle income" one, rural poverty is on the rise. In 2004, the Chinese government acknowledged that the number of rural people living in extreme poverty increased from 28.2 million in 2002 to 29 million in 2003 (Wen, 2007).

Further, as essential public services such as education, health care, water and sanitation are privatized, those who lack the ability to pay are, in essence, being denied the ability to live (Korten, Perlas, & Shiva, 2002). Poverty, which used to be cultural and relative, is becoming absolute and life threatening under the regime of corporate globalization (Shiva, 2005). According to Johnson:

There is no known case in which globalization has led to prosperity in any Third World country... What globalization has produced, in the words of de Rivero, is no NICs (newly industrialized countries) but about 130 NNEs (nonviable national economies) or, even worse, UCEs (ungovernable chaotic entities) (Johnson, 2004, p. 262).

Further, economic growth is not necessarily a good thing in and of itself. The income generated is rarely distributed equally, creating increased social conflict and repression. For example, prior to economic liberalisation, China was once one of the most egalitarian countries in the world. In 1980 the top 10% of the population earned less than 20% of the national income. However, by 1995 the top 10% was earning 33.7% of the national income and by 2005 that percentage rose to 45. Simultaneously, the number of mass incidents, including protests, demonstrations and direct clashes with police rose from 10,000 in 1993, to 74,000 in 2004, and 870,000 in 2005 (Wen, 2007). Hence, in China, rapid economic growth without redistributive policies has created abundant strife.

In addition, more often than not development projects create more scarcity than abundance by exploiting natural resources faster than nature can renew them. This generates a paucity of land, forests, water, fish, etc. forcing “the excluded” to struggle even harder for survival, creating competition and social discord (Finnegan, 2003; Korten et al., 2002; Shiva, 2005). According to Shiva (n.d.), over the past two decades, conflicts over development and natural resources have mutated into communal conflicts, extremism and terrorism. She (2005, p. 114) states, “Dying cultures kill themselves, and from their negative identities unleash violence on others.”

Given how violent and unjust the project of corporate globalization is, it is no wonder that the U.S. military has been actively involved in creating the conditions for it to flourish (Blum, 1995; Chomsky, 1987; Ney, 1999). Even Thomas Friedman, a cheerleader for corporate globalization, admitted in what was probably a moment of vulnerability:

The hidden hand of the market will never work without a hidden fist. McDonald’s cannot flourish without McDonnell Douglas. . . And the hidden fist that keeps the world safe for Silicon Valley’s technologies to flourish is called the U.S. Army, Air Force, Navy and Marine Corps (quoted in Roy, 2003, p. 69).

In sum, military force is needed to generate the conditions amenable for corporate globalization. The inequities, exploitation and outright denial to life created by the global corporate agenda produce a breeding ground for more violence. Accounting contributes to the endless cycle of violence by providing a lens that masks the intrinsic value of the people’s lives that are being destroyed, allowing the perpetrators of death and destruction to rationalize their inhumanity in the name of economic growth.

6. A silent war—economic sanctions

With the end of the Cold War, economic sanctions became a more viable tool for exerting coercion against “rogue” states (Garfield, 2002). Since economic sanctions were adopted by the UN in 1945, they have been used fourteen times, twelve of which occurred since 1990. The most comprehensive sanctions ever imposed were on Iraq (Gordon, 2002). Economic sanctions follow the impeccable logic of accounting by offering a low cost alternative to war. The perpetrators of economic sanctions can ostensibly pressure their opponent with minimal sacrifice and virtual impunity (Harding, 2004).

For example, Thomas Pickering, the former U.S. ambassador to the UN, argued the case for economic sanctions against Iraq by stating they are “measured, precise and limited . . . multilateral, non-violent and peaceful . . .” (quoted in Lal, 1997, p. 60). However, as illustrated below, economic sanctions have a ruthless impact on the enemy’s people. Hence, the logic of accounting allows genocidal policies to be pursued with minimal angst for the executor. As Funnell (1998) has shown with respect to the Holocaust, and Neu (2000) has demonstrated regarding the colonization of indigenous populations, accounting serves the mundane administrative practices that divorce the means from the end and hence, enable modern forms of genocide.

Research has shown that while sanctions rarely accomplish political goals, they do bring about irreparable harm to the civilian population, particularly the most disadvantaged (Garfield, 2002; Harding, 2004). For instance, the economic sanctions on Iraq took more lives than the Iran–Iraq War and the 1991 Persian Gulf War combined (Ali, 2000). According to the United Nations, 1.2 million Iraqis died as a result of the embargo and post-war bombings, and according to UNICEF, Iraq experienced the worst infant mortality rate in the world with 5500 children under the age of 5 dying each month (Newman, 1999, p. 23).

During the 1991 Persian Gulf War, the U.S. purposefully bombed infrastructure essential for life support systems in a mechanized society (Clark, 1992; Harak, 2000; Nagy, 2001). As per Eric Hoskins, a Canadian doctor who coordinated a study team on Iraq, the allied bombardment, “effectively terminated everything vital to human survival in Iraq—electricity, water, sewage systems, agriculture, industry and health care” (quoted in Edwards & Cromwell, 2002, p. 28).

According to Pentagon officials, Iraq's infrastructure, particularly the water supply, was purposefully targeted in order to accelerate the effects of sanctions (Clark, 1992; Gordon, 2002; Nagy, 2001). The U.S. government knew that Iraq was completely dependent on imports for specialized equipment and some chemicals to purify its water and according to a Defense Intelligence Agency document, acknowledged that, "Failing to secure supplies will result in a shortage of pure drinking water for much of the population. This could lead to increased incidences, if not epidemics, of disease" (quoted in Nagy, 2001, p. 22).

By 1999, UN officials in Baghdad agreed that the root cause of child mortality was a lack of clean water (Cockburn & St. Clair, 1999; Gordon, 2002), causing Kathy Kelly, a Nobel Peace Prize nominee for her work with the Iraqi people, to wonder during an interview whether, "the US (was) waging a kind of biological warfare against Iraq" (Kelly, 2001, p. 535). Hence, rather than killing people loudly and blatantly with bombs and guns, sanctions allowed the U.S. and its allies to kill the people of Iraq quietly and without fanfare (Normand, 1998).

Sanctions are such a quiet killer that when Madeleine Albright, then U.S. ambassador to the UN, was asked by Leslie Stahl, during a *60 Minutes* interview, whether the price of half a million dead children was worth it, Ms. Albright responded, "I think this is a very hard choice, but the price, we think the price is worth it" (Kelly, 2001, p. 145; Pilger, 2004, p. 19). Such a statement could only be made by someone so trapped in an instrumental mindset that they have absolutely no concern for the plight of people. As Jensen (2004b, p. 593) notes, "... postmodern holocausts will be at most barely visible." In sum, the logic of accounting transforms the brutal consequences of economic sanctions (i.e., half a million dead children), into a reasonable price by obfuscating the intrinsic value of the human lives painfully impacted by this silent war.

7. War is good for business

By the end of World War II, it was becoming clear to U.S. policy makers that in order for capitalism to survive, continuous state intervention into the economy would be necessary. The Great Depression was not overcome until the state became a major purchaser of goods and services during World War II and it was believed that without state intervention after the war there would be a return to depression after pent up consumer demand was satisfied (Chomsky, 1992; Chwastiak, 1999).

Hence, after World War II, the U.S. government pursued a policy of military Keynesianism in which the defense budget became one of the primary mechanisms by which the government sustained the status-quo distribution of wealth and power through the production of waste, while simultaneously providing a subsidy to high-tech industry without direct acknowledgement of doing so (Caldicott, 1986; Chomsky, 1992; Markusen & Yudken, 1992). Given that defense is a public good and there is strong opposition in the U.S. to increased taxes, wealth transfers to this sector of the economy can only be accomplished at the expense of social services such as education, health care, etc. To illustrate, the prime contracts awarded to Lockheed Martin Corporation by the Department of Defense in fiscal year 2003 topped the entire budget for the single largest welfare program in the U.S. which is meant to keep several million single parents and their children out of poverty (Berrigan, Ciarrocca, & Hartung, 2004). Thus, the defense budget represents a system of "socialism for the rich and capitalism for the poor" (Caldicott, 1986, p. 35).

In order for the U.S. government to convince its citizens to over-fund defense and under-fund social services, it had to make state security appear to be more important than human security. This was done by convincing the U.S. citizens that the primary danger to their lives and livelihoods was from "evil empires" which could only be deterred by a strong garrisoned state. Accounting contributed to the permanent militarization of the U.S. by providing a mechanism through which elaborate transfers of money from U.S. citizens to capital via the defense budget could be rationalized and institutionalized and re-rationalized when necessary (Chwastiak, 1996, 1998, 1999).

However, accounting's culpability in sustaining a permanent war economy, and hence making war a more viable option, does not end with the rationalization of wealth transfers. As noted earlier, accounting does not distinguish between destructive and constructive activities. The only metric of value is profit or loss. Such instrumental reasoning makes war a potentially profitable and hence, valuable venture for corporations. According to *The Economist*:

What the American military is good at knocking down – bridges, telephone exchanges, silos – the Army Corp of Engineers and their commercial contractors, such as Halliburton and Bechtel, are good at building back up (Anonymous, 2004, p. 1).

In other words, war itself is good for business. For instance, the greatest beneficiary from the Iraq War has been Halliburton whose prime contracts from the Pentagon jumped from \$483 million in fiscal year 2002 to \$3.9 billion in fiscal year 2003 and \$7.1 billion in 2004 (Berrigan et al., 2004; CorpWatch, 2005). Similarly, operating income rose from a loss of \$112 million in 2002 to a profit of \$720 million in 2003 and \$837 million in 2004 (Halliburton's 2004 Annual Report). An interesting series of graphs posted on the website, HalliburtonWatch.org, demonstrates the hidden cost of these profits (Table 1). Halliburton's revenues from Iraq and stock price increased proportionately with the

Table 1

Three Years in Iraq



*Split-adjusted stock price reflects
2 for 1 stock split of July 17, 2006
Source: HalliburtonWatch.org

number of U.S. soldiers killed. Thus, war profits do not come cheap. However, the principles of corporate accounting ensure that this cost will never be revealed.

8. Conclusion

This paper argued that accounting is a product of the “social imaginary” of modernity which emphasizes individualism, instrumental rationality, technical achievement, and control. This “social imaginary” masks the intrinsic value of others, constraining our ability to feel empathy for their plight. This in turn has allowed many forms of cruelty to become normalized.

By elevating economic efficiency and profitability above all other considerations, accounting has blinded us to our war with nature and its consequences, the destruction resulting from economic globalization, and the brutality of economic sanctions. Accounting also makes profiting from death and destruction as reasonable as profiting from health care. In sum, accounting perpetuates violence by masking the intrinsic value of others, rendering their pain inconsequential.

Shiva (2005) promotes the notion of “earth democracy” as a counter to the “social imaginary” of modernity and its attendant violence. In an “earth democracy,” all species, people and cultures would be valued for their intrinsic worth; all beings would have a right to existence; economies would be democratic and based on living cultures which would be life nourishing; and peace, care and compassion, not commodities, would be globalized. Such a “social imaginary” would create a set of legitimate practices in which violence towards others would be undoable. The question for the 21st century is how do we move away from an economy of mega-death to an earth democracy and what system of accountability will enable us to do so. Gallhofer and Haslam (2003) argue that a social accounting which addresses “what really matters to people” has the potential to emancipate humanity from its downward spiral. Our future as a human race may very well hinge on whether or not we can change the violent impulses of modernity through a benevolent accountability that sustains an earth democracy.

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