# The State of Ohio’s Auditors, the Enumeration of Population, and the Project of Eugenics

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# Eugenics, auditors and ethics highlighted in recent study

The accounting profession was complicit in the incarceration of disabled persons in Ohio during the 19th and 20th Century, according to new research that examines the accounting profession and ethics.

The paper — by accounting professors Cameron Graham of the Schulich school of Business in Toronto, Ont., Martin E. Persson of Gies College of Business in Champagne, Ill., and Vaughan S. Radcliffe and Mitchell J. Stein of the Ivey Business School at Western University in London, Ont. — examines the role the accounting profession played during the eugenics science movement in that state – a global movement that was later discredited.

Eugenics was founded on the belief that societal problems originated with defects in individuals, and proponents sought to purify the human race of these defects.

In 1856, the state passed a law to “ascertain the number and other facts respecting deaf, dumb, blind, insane and idiotic persons in the State of Ohio,” language that was common at the time to describe those with disabilities.

The legislative regime required the state auditor, along with county and township assessors, to enumerate the population to identify people with such disabilities, essentially hijacking the normally banal enumeration process that accountants oversaw.

It played out against a global backdrop, where the broader eugenics movement “was being pursued with scientific precision” across the U.S., Canada, the U.K. and Europe, the paper noted.

From the late 19th century through to the 1940s, 29 states passed laws for the compulsory sterilization of people with disabilities, 39 restricted their ability to marry, and 18 restricted their right to vote. These legislative initiatives ultimately led to the incarceration of thousands of people with disabilities for rehabilitation and research.

The professors sought to study this development and the ethical role that public sector accounting played — an area that has been under explored.

## The Study

The authors applied a theoretical ethics framework based on the works of Jewish philosopher Emmanuel Levinas, who believed that ethics is grounded in responsibility and vulnerability toward others (Other).

The authors argued that “a Levinasian model of ethics thus requires accountants to consider the impact of their work beyond their client or investors and include matters such as its effect on customers, lenders, and the community as a whole.”

“We suggest that broader accountability requires accountants to be more responsive to the Other” and consider all who might be harmed by their actions, even if it means placing those interests above their own.

Using state archives, the professors reviewed the historical records of Ohio, which showed it had a long-established enumeration system. It started with school-aged youth dating back to 1831 and the data was used to allocate education funding. That placed auditors at the centre of the management of the public school system in the state and it grew from there.

The authors used these records to build a case showing how the accounting profession had become pawns or foot soldiers in the state’s eugenics battle, similar to the way academics have argued the accounting profession became a tool for the Nazis during the Holocaust.

With the adoption of the 1856 law, the enumeration system was expanded to identify those with disabilities, and in 1861, amendments required county auditors to submit their enumerations to the state auditor. Those who failed to conduct their duties under the act were subject to a then-staggering $100 fine, equivalent to $53,100 in 2022 dollars.

The authors also found there were attempts by legislators to work race and bloodlines into the equation of assessing those considered defective.

While Ohio stopped short of the sterilization that characterized eugenics programs elsewhere, the researchers found five unsuccessful attempts to pass sterilization laws.

The study found that for more than 111 years — “a remarkably sustained level of activity” — Ohio used the state audit system to enumerate its population for “unfortunates,” including those assessed to be “feeble-minded,” a then-common word. The authors noted, it was a convenient word whose definition could “be extended, when it suited the political purposes of the eugenics movement, to include any group that deviated from the hegemonic white male norm, including women, non-white races, gays, and the poor.”

## The Results

## The study found the state was fixated on improving the population, which led to the “remarkable growth in the construction of asylums in the early 1870s.” The incarceration of people with disabilities in the name of caring for them dominated the state budget to the point that it failed to meet a scheduled debt payment.

The authors also found that the state auditor knew that county auditors and families of those being enumerated were resisting such attempts. The county auditor instruction booklet was amended 11 times with the final version making clear that auditors had to canvass each house and could not rely on their knowledge of local families, as that was “unsafe” and “caused many errors.” It directed them to carry out the enumeration even if it was against the will of those being enumerated.

The authors found that “the enumeration of the population in Ohio and the resulting incarceration of disabled persons depended on skilled accounting labor. The State Auditor was the logical home of this work, having command of the network of clerks and accountants necessary to give the enumeration political and practical validity.”

“Without the engagement of Ohio’s financial management structures and the officials charged with financial matters, the enumeration process could not be readily conducted. The availability of financial experts with potentially generalizable expertise that could be repurposed for enumeration made this government project feasible. Enumeration and accounting became intimately related, with the management of population relying on the use of accounting expertise and the accounting resources of the state. These technologies were critical to making the rationalities and programs of eugenics practical, with auditors becoming embedded in regimes of truth surrounding eugenics.”

## Implications

The paper has implications for accounting ethics.

The authors noted that it was the “banality of accounting” that made it possible for the eugenics movement to gain the bureaucratic traction it did.

The authors argued that if accountants and accounting practices wish to claim an objective of serving the broader public interest, as set out in the *AICPA Code of Professional Conduct*, “they must extend their accountability for their actions in the development and implementation of managerial technologies that become tools of oppression.”

They noted that such technologies are playing an “increasing important role in business decision-making,” in areas like workplace screening, insurance and medical and genetic testing.

Invoking Levinas, the authors called on accountants to “pursue broader accountability that strives to function outside of the hegemonic, neoliberal, individualistic framework, and to consider their involvement with and relation to emerging technologies, even those that initially appear benign within our particular historical context. Such accountability would allow accountants to fulfill their responsibility towards both the Other and their public service ideals.”

The authors noted that their paper “builds an essential link between critical disability studies and critical accounting literature,” calling disability studies an “important and fruitful discipline that has been under-examined in the accounting and business ethics literature.”

“Future research could benefit from the incorporation of the insights and theorizations of this field,” and “historical research methods could be used with greater resourcefulness to address ethical questions of managerial concern.”

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