An Historical Analysis of the Role of Accounting for the Japanese Internment Camps during World War II

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ABSTRACT
On December 7th, 1941, the United States was the victim of a tragic attack on a naval base in Pearl Harbor, Hawaii. This resulted in the United States’ entry into World War II, including the declaration of war against the country of Japan. On February 19th, 1942, just two months after the attacks, President Franklin D. Roosevelt signed Executive Order 9066, which permitted the War Relocation Authority (WRA) to relocate over 110,000 Japanese- American citizens. The forced relocation sent these Japanese-Americans to ten relocation centers spread throughout the west and mid-west of the country. The government declared that this relocation was necessary for the safety of the United States, placing the responsibility for the internment camps in the hands of the WRA. Members of the WRA were in charge of housing, feeding, educating and providing employment for the evacuees during the indefinite amount of time that the camps were in existence. This led to the enlistment of accountants to keep track of and create planning for records, budgets, and controls, as well as perform their duty as Americans to serve the federal government when asked to do so.

This paper will highlight the role of accounting in one of the largest government orchestrated crimes against American citizens in American history. The WRA’s use of accounting throughout World War II will be examined throughout this paper; specifically its role in establishing, running, maintaining and closing the ten Japanese relocation centers. This paper will further explore the integration of history and business and emphasize the importance of accounting used for the relocation centers. Last, the role of accounting in U.S. government history will also be discussed from several ethical standpoints. This paper will describe the critical role of accountants during this time period in history and discuss ethical implications for the accounting profession.
INTRODUCTION
To further understand the integration of history and accounting throughout the remainder of this paper, a brief understanding of history during this time period will be introduced, following a brief outline of some fundamental accounting concepts. In order to fully grasp the role that accountants played in the existence of the relocation centers, and the contributions that were made by them during this time in history, one must first comprehend the crime that was committed and the profession of accounting separately. Then, one will be able to cohesively outline the participation of accountants in the devaluation of Japanese-American lives and livelihoods.

A Primary Source of Information
In order to gain insight from different perspectives, multiple methods of research were used in order to produce the contents of this paper. To see the effects of Executive Order 9066 from a primary source, an interview was conducted with a Japanese-American, Keizo Osuga, or Kei, who was born in one of the camps. Kei’s story, by highlighting his family’s experience during their relocation, provides context and sets the stage for one to visualize what was occurring in the lives of Japanese-American citizens. This is just one of many situations and experiences that occurred during this time in history.

During the time of the attack on Pearl Harbor, Kei’s parents resided in Sacramento, CA, where his father ran a dry cleaning business, pushing them into the upper middle class of society. Although they did not own a home because the Japanese could not yet own property, they were able to rent a home and an automobile. These luxuries quickly disappeared when Executive Order 9066 was signed and the Osugas were informed that they were classified as enemy aliens and had to move out of their home. Kei’s parents packed up what they could carry and put the rest of their goods in boxes and stored them in a facility. Little did they know, they would never see some of these goods again. The Osugas, along with several other Japanese families, were then rounded up, put on trucks, and brought to a train station in

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1 Interview was conducted on February 28th, 2017. Kei told detailed stories about his family’s experiences throughout WWII, his birth, growing up at the relocation centers, adjusting back into society shortly after the closing of the relocation centers, and his life now.
Sacramento. The destination of the train was Tule Lake. The train had blacked out windows and the passengers were unaware of where they were being taken. When they got to Tule Lake, they were housed in barracks. These barracks were built fairly quickly and nailed together with a tin roof. Each barrack had six rooms, each room had its own entry, and each family had their own room. In the rooms was a pot belly stove that families would put wood or coal into to heat the room since that was their only heating system. There was no running water in the barracks. Accessible water was in a building in between the barracks, which also contained the bathroom facilities. Bathrooms were similar to outhouses, except there were no partitions, just toilet bowls. The showers were located in a large concrete area that had shower heads and no privacy. There were separate bathrooms and showers for men and women. All of the barracks had an assigned representative, a camp member who had to meet with other representatives and report to a superior member, who reported to the WRA.

When Kei’s parents arrived at Tule Lake in December of 1942, his mother was already pregnant with him. Kei was born in August of 1943. Each camp had a hospital where assigned military doctors worked with Japanese nurses. Those who were fortunately skilled enough to hold a job at the camps were able if they wanted to obtain a job. Such available jobs were teacher, chef, newspaper typist, farmer, and so forth. Kei’s father worked in a farming enterprise where they grew their own crops for the camp. With the money earned, Kei’s family could buy things at the commissary located within the premises of the camp. For meals, each barrack was assigned to a specific mess hall. The mess halls were rather large and fed hundreds of people at a time. The food was cooked by both Japanese evacuees and chefs hired outside of the camps. Kei explained that everything was administered through the United States military. Whatever the military brought in was what the cooks had to work with at that time.

The Osugas resided at Tule Lake until September of 1943, when the WRA decided that Tule Lake could only house 20,000 people and deemed it a segregation center for those they believed should be watched more closely. Since the population exceeded the limit, the Osugas were moved to Heart Mountain in Wyoming, where they were relocated until the end.
of the war in 1945. (Refer to the figures within Appendix A to see a copy of the original letter sent Kei’s parents from the WRA, informing them that they were being moved from Tule Lake to Heart Mountain. See the figure below for a picture of Kei and his mother at the Heart Mountain relocation center.)

![Figure 1 – Mrs. Osuga and her son Keizo at Heart Mountain](image)

At Heart Mountain, kids had their own high schools, proms, after school sports, dances and gatherings. Kei described these events as “limited” since resources were scarce within the relocation centers. He said that they celebrated birthdays and New Years the best that they

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2 Hisako Osuga and her son Keizo at Heart Mountain in May of 1945. Kei scanned a copy of the original photo shown in the article above.
could while being monitored throughout their stay at Heart Mountain. According to his parents, the biggest hardship for everyone in the camps was the lack of privacy.

When the Osugas left Heart Mountain at the end of the war, they chose to move to Denver, Colorado because they heard a rumor that the governor of Colorado, Ralph Carr, announced that all Japanese-American citizens leaving the camps were welcome to come to Colorado to live. The Osugas travelled by bus to Colorado and then borrowed cars to drive back to Wyoming to get everyone else left behind at the camp and bring them to Denver. The Japanese-Americans stuck together and treated one another like family during the closing of the camps. Many people did not have a place to return to and did not have a plan. Kei’s parents were given $25 from the government when the camp was closed; this was supposed to cover transportation costs upon departure. Once Kei’s family settled down in Denver, they had to start their lives all over again. His father got a job with a local dry cleaners, since that was what he knew best from his past job before he was relocated. Not all of their belongings from California that they had left behind made it to them in Colorado. A lot of it was never seen again due to vandalism, misplacement, or theft. The government lost a lot of their possessions, and they were never compensated for these lost belongings.

In 1991, formal apology letters from President George H. W. Bush were sent out to the living survivors of those who evacuated their homes to either be sent to a relocation center or serve in the United States military. Each letter included a check for $20,000. Although Kei and each of his siblings who were relocated received a check, his parents had already passed away. Many people had different views on these apology letters and checks. Kei stated that his family rarely speaks of their time in the camp and seldom want to be reminded of it; people did not think much of the checks. Others were insulted, finding it offensive that the government would try to put a dollar value on such a drastic event in their lives. Kei’s family’s experience reveals how dramatic and sensitive time it was for many people and it is important that it is remembered throughout history.
Fundamental Accounting Concepts
In order to comprehend the uses of accounting during World War II, it is first important to understand fundamental accounting concepts. Such concepts consist of, but are not limited to, the main purpose of the profession of accounting and the principles of managerial and governmental accounting. The main purpose of the profession of accounting is to perform work with acts of independence and integrity for the best interest of the general public.³ Managerial accounting concentrates on information that is used by internal users, such as executives, managers or employees, as opposed to financial accounting which is more focused on reporting numbers for the use of external users. Government accounting is used for interpreting financial information about the government.⁴ It reflects past and current transactions to provide a basis for the government to make decisions and enforce policies. In managerial accounting, information is used by internal users to plan, cost, budget, direct and control business operations. This information is typically not available to the public and provides forecasted information that is mostly concerned with relevance and timeliness.

One of the fundamental concepts of managerial accounting is product and service costing.⁵ Product and service costing is used when controlling business operations and comparing actual costs to expected costs. Costing allows for internal users to understand how to control variances, which is the difference between budgeted and actual costs. There are three main elements to costing. Such elements consist of materials, labor and overhead. Materials, or raw materials, are what is used to make a product or perform a service. Labor, or direct labor, are the costs that are traced back to the making of the product or performance of a service. For example, production wages and administrative salaries. Overhead mainly entails

³ The text, Auditing & Assurance Services, supplies the necessary tools and background knowledge for auditors to obtain. The text discusses the ethics of accounting and the moral duty within the profession of accounting.
⁴ The text, Governmental Accounting Made Easy, outlines basic accounting principles and how they are used within government accounting. The text describes basic governmental accounting concepts and how these concepts are utilized in a plethora of manners for the U.S. federal government.
⁵ The text, Fundamental Managerial Accounting Concepts, elaborates on the fundamental concepts of managerial accounting and further outlines the main elements of product costing and how businesses utilize such elements (2007, 5-11).
equipment, utilities and other indirect costs that are incurred over the production process for the creation of the product or the performance of a service.

Another important accounting principle is the concept of planning.\(^6\) Planning differs corresponding to time frames, meaning there are different levels of planning depending on if the time frame is short term, intermediate or long term. Short term planning, or operations budgeting, concentrates on short term goals that management intends to achieve and the direction that the company has to move in in order to do so. Capital budgeting is for intermediate time frames. For example, a capital budgeting plan would be deciding whether to purchase equipment or lease it. The third and final level of planning is strategic planning. Strategic planning is for making long-term decisions, such as defining the scope and purpose of a business. This level of planning is descriptive rather than quantitative.

As one can see, planning incorporates all aspects of budgeting. The inventory purchases budget is a specific budget to comprehend for the remainder of this commentary. It shows in detail the amount of inventory that an organization must purchase each month, or time period, that will be necessary to satisfy the projected demand. This is a vital budget when creating and putting together all segments of an operation, such as the WRA.

Although all levels of planning can be time consuming and costly, the processes promotes detailed coordination and efficiency throughout all levels of an operation. Another advantageous aspect of planning is that it enhances performance measurements by allowing the business to compare predicted expectations to actual results. This leads to corrective actions. Corrective actions are a by-product of budgeting and planning, because any potential problems will be highlighted in the time frame that is being examined. This gives the organization a chance to take remedial steps toward the most effective solution possible.

Uses of managerial and governmental accounting were used throughout all functioning of the WRA and the internment camps. The remainder of this article will discuss the WRA’s

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\(^6\) Edmonds focuses on the three levels of planning and budgeting and how enterprises can incorporate each level of planning within their business scope (2007, 305-306).
several uses of accounting throughout the existence of the ten relocation centers that temporarily housed the interned Japanese-American citizens.

LITERATURE REVIEW
Now that one has reviewed a basic background on the history that is being examined, along with the general concepts of accounting, one will be able to put the two together to explore how accounting was used during the war. The Importance of Accountancy in the War Program emphasizes the records established by accountants in accordance with the appropriations made by Congress. A Budget Officer acts as a controller of the War Department and is given the duty of securing the required funds in order for the federal government to carry out the plans and programs of the War Departments. The Budget Office is also to assure the accuracy of the financial administration of such funds. This is just one example of how accountants play a key role for the government while the country is amidst the conduct of war. There are many levels in which accounting was used to administer the Japanese relocation centers. In order to visualize the role of accounting in correspondence to the relocation centers, one can break down the areas in which accounting were used. The three main levels consist of the creation, the running, and the closing of the relocation centers.

Creating the Relocation Centers
Within the creation of the relocation centers, there are key subcategories. For comprehension and clarity purposes, the creation of the ten relocation centers will be examined at the level of three subcategories. These subcategories consist of the creation of the barracks, the mess halls, and the business enterprises. The creation of the camps is a prime example of where one can see the integration of the WRA’s use of accounting, specifically strategic planning, in which the WRA defined the scope and purpose of their business, the relocation centers. The defined scope and purpose was to house, feed, educate and provide work for the Japanese-American evacuees an indefinite amount of time that they would be living in the relocation centers. All three subcategories required a significant amount of accounting tasks, which

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7 Stewart describes the functions of the profession of accounting in relation to the War Department under the federal government. This article summarizes the roles and responsibilities that accountants obtain when the country is faced with war (397-399).
includes budgeting, setting up a record-keeping system, preparation of financial and managerial accounting reports, and controlling functions such as variance analysis. Figure 2 depicts the population capacity of the ten relocation centers.

<table>
<thead>
<tr>
<th>Name</th>
<th>Location</th>
<th>Capacity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Utah (Topaz)</td>
<td>West-central Utah</td>
<td>10,000</td>
</tr>
<tr>
<td>Colorado River (Poston)</td>
<td>Western Arizona</td>
<td>10,000</td>
</tr>
<tr>
<td>Unit 1</td>
<td>Western Arizona</td>
<td>5,000</td>
</tr>
<tr>
<td>Unit 2</td>
<td>Western Arizona</td>
<td>5,000</td>
</tr>
<tr>
<td>Unit 3</td>
<td>Western Arizona</td>
<td></td>
</tr>
<tr>
<td>Gila River (Rivers)</td>
<td>Central Arizona</td>
<td>10,000</td>
</tr>
<tr>
<td>Butte Camp</td>
<td>Central Arizona</td>
<td>5,000</td>
</tr>
<tr>
<td>Canal Camp</td>
<td>Central Arizona</td>
<td></td>
</tr>
<tr>
<td>Granada (Amache)</td>
<td>Southeastern Colorado</td>
<td>8,000</td>
</tr>
<tr>
<td>Heart Mountain</td>
<td>Northwestern Wyoming</td>
<td>12,000</td>
</tr>
<tr>
<td>Jerome (Denson)</td>
<td>Southeastern Arkansas</td>
<td>10,000</td>
</tr>
<tr>
<td>Manzanar</td>
<td>East-central California</td>
<td>10,000</td>
</tr>
<tr>
<td>Minidoka (Hunt)</td>
<td>South-central Idaho</td>
<td>10,000</td>
</tr>
<tr>
<td>Rohwer</td>
<td>Southeastern Arkansas</td>
<td>10,000</td>
</tr>
<tr>
<td>Tule Lake (Newell)</td>
<td>North-central California</td>
<td>16,000</td>
</tr>
</tbody>
</table>

Figure 2 – Capacity of Relocation Centers

In the book *Uprooted Americans: the Japanese Americans and the War Relocation Authority during World War II*, the Director of the WRA, Dillon S. Myer, describes the precautions and procedures taken in order to plan and create the ten relocation centers. He expresses how organizing the centers was not easy, considering everyone was working on such short notice. This corroborates Kei’s family’s statement that the barracks appeared to have undergone a rushed construction. Figure 3 provides a visual of what the barracks looked like.

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8 The United States War Relocation Authority describes the budgeted capacity of each of the ten relocation centers that were under their control throughout the duration of the war (146, 22).

9 Myer reveals the tension and pressure that he felt while working under such short notice to create these assembly centers and relocation centers (1971, 29-35). He tells a story of how he assumed the position as Director of the WRA knowing how difficult of a position it was going to be.
A main issue was the fact that these relocation centers had to house around 110,000 people who ranged in age from newborns to the elderly. Creating a living space for so many people was an arduous task. Myer himself described these barracks as “bare, dusty, unattractive dwellings.” These new, temporary homes for the Japanese-Americans were constructed of wood and tar paper. This is an example of the WRA’s use of product costing. The wood and tar paper fall under raw materials, the hours that were put into the construction of the relocation centers are considered to be direct labor hours, and the salaries paid to employees for administrative services are considered overhead. These are all illustrations of the WRA’s use of costing used throughout the process of creating the ten relocation centers.

Since the creation of the relocation centers required a significant amount of planning and budgeting, each center was based on a cost-effective plan. No plumbing or cooking facilities

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10 Bill Hosokawa refers to this image (2005, 52) when describing the area that the federal government sent Japanese Americans to when they were removed from their homes. He discusses how these displaced persons were forced to fend for themselves in these areas that were quickly known as “relocation centers.”

11 Myer (29) recollects what the barracks looked like at the relocation centers. He states how he visited all ten of the camps, since he was the Director, he felt obligated to oversee all ten.
were included in the barracks, and each block had its own mess hall and a building that provided showers, laundry facilities, and outhouses. As shown in Appendices B, C, D, E and F, one can see the hand-drawn layout plans for the Tule Lake relocation center. There was a layout plan for the electrical distribution system, sewer lines and manholes, utilities, and waterline. The figures in the appendices are rather unclear and may be difficult to read; however, they demonstrate that planning documents did in fact exist. Although all ten relocation centers were mapped, attached is solely the mappings for Tule Lake, the camp to which the Osugas were originally relocated, and the camp in which Kei was born. When creating the barracks, all of these layouts were taken into consideration to find the most reasonable solution when finalizing the plans and comparing them to the budgeted costs.

When the WRA created the relocation centers, WRA officials knew that finding a place big enough to both house and feed 110,000 people was not going to be easy. Most of these centers were located in far remote places, such as deserts or wastelands. Since the WRA was able to work with so much land, the evacuees were assigned to a mess hall, according to their designated barracks, to report for meals. As mentioned above, one can refer to the drawings in Appendix B to see the master layout plans of the mess halls and barracks specific to the Tule Lake relocation center.

When planning and budgeting for the mess halls, the WRA decided to operate meals through a detailed plan. As much food as possible was provided through agricultural production occurring on relocation center lands. The produce that was grown and raised on the farms consisted of vegetables, hog, poultry and beef. As for the food that was not harvested or raised within the relocation center farms, the WRA was provided with a federal policy that

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12 Appendices B, C, D, E and F are maps and charts (1942-1945, Record Group 210 National Archives) relating to the plans of Tule Lake Relocation Center that were archived within the online catalog of the National Archives, tangibly located in at the Center of National Archives in Washington, D.C. These drawings can be found within the series for Drawings of the Relocation Centers, 1942 – 1945, and within the field unit of Plans Relating to the Tule Lake Relocation Center.

13 Myer (32) expressed the description of the locations of the internment camps.

14 Myer (34) elaborates on the farming that was done at the relocation centers. Several evacuees were farmers and helped the camps grow crops, harvest food and raise farm animals to further provide meals for all who were relocated. Since the majority of the camps were overpopulated and surpassed maximum capacity, the food rations were often not enough, thus relying on a lot of the farm products.
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was based on a food ration cost of no more than 40 cents per evacuee per day. The wartime ration regulations were strict and intensely observed. The quality of the food in the mess halls was not allowed to exceed the quality of the food that local civilians were able to obtain in their local markets. The WRA chose to take this detailed route for their supply of food due to the limited supplies provided by the government. This is a perfect example of the use of budgeting and allocations. The WRA had to decide how much food could be acquired from the money provided by the government, and how much food was needed to be harvested and grown at the internment camps. The WRA worked within an intermediate time frame since the rations altered periodically, due to the government’s shifting budgets. This is also a great example of government accounting and corrective actions. The government imposed budgets on the WRA while accountants provided reports used by policy makers to correct the next budget when comparing variances from the last period.

Within the relocation centers, evacuees were given the opportunity to obtain work if they so desired. This provided a chance for evacuees to earn some money. As mentioned before, Kei Osuga’s father was a farmer at Tule Lake. The WRA was given budgets to work around when it came to compensating those who decided to work. The government established a tiered rate of cash advances based upon the level of skill required to fulfil each job position.15 Those who fell under the category of “unskilled labor” received $12 a month, $16 per month for those who were considered “skilled,” and $19 per month for those who were “highly skilled or professional employees.” The WRA decided that these enterprises were to be managed by the residents on a consumer cooperative basis.

**Running and Maintaining the Relocation Centers**

The WRA was a civilian agency, whose main task was to run the relocation centers. The Director, Myer, was very detail oriented and understood the importance of implementing

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15 United States War Relocation Authority (78-83) examines options that the WRA discussed would best fit the motivation behind the business enterprises at the relocation centers. Some plans appeared to be too complex and the WRA did not want to create unfair competition amongst the business enterprises. The final plan was determined to be straight compensation at the rates of $12, $16, and $19 a month for work performed at the centers. Such items that were not charged to the evacuees were food, shelter, medical care and education. However, these evacuees were not free to leave the camps’ perimeters.
regulations and policies. During the existence of the relocation centers, the WRA was given a 
budget by the federal government and had to follow strict guidelines. The budget determined 
how much money was available each month. This exemplifies the WRA’s use of inventory 
purchase budgets. By determining how much money was available within each month’s 
periodic budgets, the WRA was able to determine how much inventory was needed as well as 
what could be purchased within the given time frames in order to satisfy projected demands.

In the book *Morning Glory, Evening Shadow*, an evacuee writes about his internment 
experience. Yamato Ichihashi kept a journal throughout his stay at the relocation center and 
described his surroundings on a weekly basis. His in-depth writings conveys a mental picture 
of what was going on at the time of his writings. His discussions range from the living 
conditions in the barracks, the treatment of the evacuees, and the quality of the food in the 
mess halls to the medical facilities onsite. Ichihashi writes about the appropriated monetary 
regulations that were enforced by the federal government when creating the relocation 
centers. He writes about his learning of the per capita per day that was allocated to the 
WRA’s budget. Each evacuee was designated about 50 centers per day; 40 cents was devoted 
to meals, 6 cents for their room and 4 cents for miscellaneous costs. The WRA used this 
budget and basic managerial and government accounting concepts to maintain the relocation 
centers and keep them running under the conditions that the federal government enforced.

According to Ichihashi, the barracks reflected the price limit that was assigned to them. The 
government provided beds, which were iron cots with mattresses. One of Ichihashi’s writings 
states: “The life here is anything but a desirable one from any standpoint: we are forced to live 
in the lowest order of a communistic cooperative life due to the combination of the 
administrative policy and the character of the residents- common mess halls, common 
showers, common latrines, common laundries and what not… all of us live in one room into 

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16 Ichihashi (106-113) portrays the lifestyle of the evacuees in the camps. He writes in his journal about the mess 
halls and the work life. He describes the secrets kept about how much the Caucasian chefs are paid and 
discusses the payment system for the Japanese evacuees who worked. He describes the work life to be difficult 
as some conditions are hazardous for the health of the workers, yet masks are only partially provided for them. 
Ichihashi writes about the funds and budgets that are appropriated from the federal government to the WRA, 
who then enforced those appropriations and budgets into the camps.
which similarly constructed barracks are divided and furnished with wood or iron cots, mattresses, blankets, cast iron coal heat stoves, but nothing else, not even chairs which I found even in one of the two jails I stayed.”17

Ichihashi also explains how the mess halls were under contract and served around 3,500 to 4,000 people at a time. The images below capture the reality of the mess halls.

![Figure 4 – Evacuees gathering for a meal at a mess hall](image_url)

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17 Ichihashi (216) writes in his journal about the lack of pleasance that comes along with life at the camps.
18 Hosokawa (94) shows an image of internees gathered for a meal at one of the mess halls at a relocation center. He describes the meals to be monotonous and meager at best.
The cooks were hired out of the per diem per capita allowance and made about 54 cents each. All other Japanese evacuees who wished to work were given jobs. The WRA was budgeted a cash allowance of $2.00 to $3.75 a month to pay for the cost of clothing that was to be provided to the evacuees that were employed. The WRA also budgeted for the unemployment compensation rates which ranged from $1.50 to $4.75 a month per unemployed evacuee and each of their dependents. This unemployment compensation was only given to those who were unable to work due to no fault of their own.

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19 Myer (34) emphasizes the meal situation at the relocation centers by describing the staff in charge of the mess halls, the chefs at the mess halls, agricultural production and the total values of agriculture produced over the lifespan of the relocation centers.

20 Myer (42) elaborates on the cash allocation to expenses for each evacuee. Such expenses consist of clothing, food and unemployment compensations.
Another way one can see accounting practices being put into play by the WRA, is the fact that each business enterprise was periodically audited by the WRA.\textsuperscript{21} There were specified requirements enforced for each business; therefore, before granting the authority to offer a loan to an enterprise, the WRA staff would audit the business. Other reasons for the occasional audits was to provide assurance that the accounts of each business enterprise were meeting all federal government regulations that were imposed. The figure below is a table that was created at the Rohwer relocation center in Arkansas.

**Figure 6 – Description of Occupational Titles in Use\textsuperscript{22}**

The table defines descriptions of several job titles that were held at a business enterprise at the relocation center. All business enterprises were subject to occasional audits. The WRA’s

\textsuperscript{21} United States War Relocation Authority (99-107) outlines the four different types of enterprises that were authorized to exist at the centers; WRA sponsored enterprises to meet the operating needs of the particular center, WRA sponsored enterprises established at one or two of the centers to meet the needs of all ten centers for a particular kind of item, evacuee sponsored production enterprises to be managed on a cooperative basis and privately sponsored/managed industries to be established on or near the centers. The WRA writes about the policy statements on the mess hall operations and business enterprises.

\textsuperscript{22} Tyson (183) provides an example of a breakdown of positions that were held at an enterprise at the Rohwer Relocation Center. These breakdowns existed for the purpose of reporting to the WRA’s headquarter staff when the business enterprises were subject to period audits.
headquarter staff would customarily send a letter to Director Myer explaining the arrival to the numbers on their financial statements, who was working what jobs, how much money everyone was making, and a job description for each position employed. It was important that these evacuee-managed associations were meeting the rules and regulations that the WRA applied, which the federal government further applied to the WRA.

The Closing of the Relocation Centers
Effective on January 2\textsuperscript{nd}, 1945, the federal government announced the removal of Executive Order 9066.\textsuperscript{23} In June of 1946, the WRA was officially closed. The Army provided armed guards to control the perimeters of the camps throughout the evacuation of the internees returning to their original homes and other destinations.

The government had budgeted cash advancements for each evacuee who presented themselves to the WRA with their individual plans of resettlement for approval. Without approval, evacuees would not receive the financial aid. This cash advancement consisted of railway transportation costs to their destinations, costs of meals while traveling and $25 per person. This illustrates the WRA’s use of operations budgeting because it is a short term plan concentrating on achieving management’s short term goals, which at the time were to shut down all of the camps and evacuate all Japanese-American evacuees.

Director Myer reflected on the closing of the relocation centers and recognized the financial impact of the business enterprises. He stated that within all ten relocation centers, 270 different enterprises or services were offered.\textsuperscript{24} This averages to 27 enterprises at each center. In total, these businesses generated a gross income of $21,890,167 and paid out $2,298,820 in refunds or patronage dividends. These businesses varied from a watch repair shop run by a single employee to a grocery store, and to a medium-sized department store that offered a variety of goods and services. He also reflected on the medical services that were provided in

\textsuperscript{23} Ichihashi (413) describes the closing of the WRA and the announcement of the removal of Executive Order 9066. All relocation centers were to be closed within six to twelve months. All evacuees were to leave the camps and present themselves to a WRA representative with their resettlement plans for approval.

\textsuperscript{24} Myer (47) elaborates on the array of business enterprises that existed within the ten relocation centers. He describes in dollar values the amount of income and dividends that were incurred within this time period, as well.
the camps. The hospitals had an average capacity of 200 beds, were well equipped and employed qualified nursing personnel of employees both in and outside the relocation centers.

Dillon Myer’s writing stated that during the existence of all ten of the relocation centers, around 110 million pounds of vegetables were produced, yielding an estimated gross value of $3,650,000.25 The camps produced about 3,500,000 pounds of beef that were to be valued at $750,000, pork valued at $1,500,000 and poultry products valued at $470,000. This was considered money saved because it was not spent on the rations budgeted towards importing food into the mess halls.

The closing of the relocation centers did not only bring to an end the business enterprises and agricultural farms, but the WRA also had to account for the land that was used for these ten camps. By the end of May, 1946, the WRA had disposed of $100 million worth of government property. The closing of the WRA generated a surplus for the federal government. Their fixed assets left over were valued at $65 million and were all declared to the Washington office of the War Assets Administration. All of these tasks required a considerable amount of accounting work to facilitate the closing of the WRA. The following figure shows the land that various agencies acquired from the sites of the ten relocation centers.

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25 Myer (34) discusses the estimated values of agricultural products that were produced throughout the existence of the camps by evacuees who farmed for work. These sums were totaled upon the closing of the camps when all of the WRA’s assets were then liquidated.
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To finalize the liquidation of the WRA and all of its remaining assets, a War Agency Liquidation Division was created. The division budgeted approximately $173,000, which ultimately employed 80 people. It is visible and clear to envision how accountants were

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26 Myer (348) displays a table that provides the agency that was designated to take over the land that was being disposed of upon the closing of the relocation centers in 1945. The government obtained a lot of left over land that had to be divided up once the land no longer belonged to the WRA for the purpose of relocating the Japanese-American citizens.

27 Myer (229) calculates that the War Agency Liquidation Division was created for the purpose of taking over assets that were left over from the WRA running the relocation centers. This left over money created jobs that eventually employed 80 people.

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Figure 7 – Agencies Designated to Closed Relocation Centers

<table>
<thead>
<tr>
<th>CENTER</th>
<th>AGENCY DESIGNATED FOR DISPOSAL</th>
<th>DATE OF RELEASE BY WRA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jerome</td>
<td>War Department</td>
<td>10-1-44</td>
</tr>
<tr>
<td>Granada</td>
<td>Department of Agriculture, Farm Credit Administration</td>
<td>1-26-46</td>
</tr>
<tr>
<td>Central Utah</td>
<td>Department of Agriculture, Farm Credit Administration</td>
<td>2-9-46</td>
</tr>
<tr>
<td>Minidoka</td>
<td>Department of Interior, General Land Office*</td>
<td>10-1-44</td>
</tr>
<tr>
<td>Heart Mountain</td>
<td>Department of Interior, General Land Office*</td>
<td>2-23-46</td>
</tr>
<tr>
<td>Gila River</td>
<td>Department of Interior, General Land Office</td>
<td>2-23-46</td>
</tr>
<tr>
<td>Colorado River</td>
<td>Department of Interior, General Land Office†</td>
<td>3-9-46</td>
</tr>
<tr>
<td>Manzanar</td>
<td>Department of Interior, General Land Office</td>
<td>3-9-46</td>
</tr>
<tr>
<td>Rohwer</td>
<td>Department of Interior, General Land Office</td>
<td>3-9-46</td>
</tr>
<tr>
<td>Tule Lake</td>
<td>Department of Interior, General Land Office*</td>
<td>5-4-46</td>
</tr>
<tr>
<td>Emergency Refugee Shelter</td>
<td>War Department</td>
<td>2-28-46</td>
</tr>
</tbody>
</table>

* Bureau of Reclamation assumed custody.
† U. S. Indian Service assumed custody.

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used throughout the closing process and how vital these accountants were throughout the administration and closing of the WRA and the camps.

With all information reported above, it is clear to see the prominent role that accountants played throughout the entire lifecycle of the ten relocation centers. Although accountants held an important position in business and government, they still partook in a criminal, unjust action against American citizens.

ETHICAL DISCUSSION
One can now see the integration of accounting and history during WWII. Now, one can advance a step farther and assess this integration from several ethical standpoints. This ethical discussion will view the actions of those who obtained accounting roles through several different lens. Accounting, as a profession, embraces several ethical codes of professional conduct.28 Such ethical codes of conduct consist of performing acts that reflect professionalism and integrity. Accountants are expected to adhere to ethical behavior that produces a positive image for the profession and conforms to moral rules and principles that best demonstrate the virtues that accountants shall uphold. Accounting is considered to be a fundamentally moral practice.29 Within the profession, there are certain actions that accountants are supposed to take when they are involved with information that pertains to immoral or illegal activities. However, a conundrum arises when accountants are presented with a situation when two or more rules conflict or when a rule and the criteria for the greatest good conflict. One may argue that the act of evacuating the Japanese-American citizens from their homes and into these temporary relocation centers was an unjust act. Others may argue otherwise. The “rightness” or “correctness” of the situation is arguable because it depends on the frame through which it is viewed. This ethical discussion will highlight the several points

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28 Louwers (591) analyzes the ethics for accountants from the professional level. Professional decisions are determined to be ethical when the written rules govern behavior, therefore professional decisions that are deemed to be unethical are described as affecting others with the consequences of your unethical decision.
29 Lippman (62-64) describes the responsibilities that accountants obtain for the information that they report, whether the information is illegal or legal. This report focuses on the ethical dilemma that accountants face when they are to prepare and report unethical financial information.
of view applicable to this dilemma, specifically to those who were called upon to act as accountants for the WRA and the federal government.

**Rights/ Responsibilities Lens**

One lens through which one may view ethical situations is the rights and responsibilities lens. This point of view contains core values focusing on rationality.\(^{30}\) The definition of an ethical act from this lens is an act that fulfills the rights and responsibilities of the actor. A justification for actions from this point of view would be that one was simply performing a duty and following the rules. This can be interpreted similarly to the theories of deontology by Immanuel Kant.\(^{31}\) Kant’s theories emphasize focusing on fulfillment of duty as opposed to focusing on consequences. The supreme principle of morality disregards people’s interests and desires and strictly focuses on responsibilities. Applying this lens to accountants’ roles throughout the relocation of the Japanese, it would appear that accountants did not perform an unethical action; they were simply performing their jobs and fulfilling their duties.

**Relationship Lens**

The relationship lens states that an act is ethical if it is performed in consideration of those with no power.\(^{32}\) A deed is an ethical deed if it creates a fair system and cares for all members. This lens focuses more on allocation of resources and power, and finding a solution that is the most fair for everyone. This corresponds with the Justice theory by John Rawls. This point of view would consider accountants during World War II to be guilty of committing an unethical act. Evacuating Americans of Japanese ancestry does not create a fair system, and those without power are not treated equally.

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\(^{30}\) Baird (5) outlines the core values of the rights/responsibilities lens and analyzes its justifications to what this point of view believes to be ethical acts.

\(^{31}\) Silber (11-13) defines the core values of deontology from the perspective of the philosopher Immanuel Kant. He describes the justifications to be drawn back to moral theory, primacy of practical employment of reason, and to ignore consequences.

\(^{32}\) Baird (6) outlines the core values of the results, relationship and reputation lenses. These lens are defined with their meanings towards what makes an act ethical and what deems actions to be unethical.
Reputation Lens
From the point of view of the reputation lens, an ethical act is consistent with good character for a particular role. An ethical act is also made with an awareness of the interplay of mind and emotions. This lens supports and enhances the meaning one has given to his/her life. This is more of a spiritual lens. A virtue is considered to be a key trait to one’s character. When contemplating whether to carry out an act or not and also utilizing the reputation lens, one will consider what he/she wants his/her reputation to be. That is an underlying factor that determines whether one will commit a certain act or not. This evokes the Virtue Ethics of Aristotle and Alasdair MacIntyre. This standpoint would consider the acts of accountants who participated in the relocation of Japanese Americans to be dependent on each individuals’ character. For example, if someone is a leader and is called upon to perform an act that may be considered unethical, the justification from the reputation lens is that it was a hard call; however, as a leader he/she did not have a choice. The action was performed to maintain character. The reputation lens contains a personal basis rather than an action basis. It mainly focuses on the virtue, or moral character, of the person performing the action rather than the consequences of the action and the duties of the performer.

Results Lens
This last lens defines an ethical act to be one with good results. Whichever act creates the greatest happiness for the greatest number of people is the most ethical route to take. The results lens emphasizes benefits to actions and concentrates on the greater good. This standpoint will tolerate consequences as long as the outcome creates utility for a majority of the community affected. An example that this shadows is the Utilitarianism theory of John Stuart Mill. Viewing the relocation of the Japanese-American citizens from the results lens would depend on the utility levels of the majority of those affected. One can make the assumption that those who were relocated were certainly not pleased. However, it would be tough to evaluate the citizens in the rest of the country who were not relocated. It is quite possible that some were satisfied with the fact that Americans from Japanese ancestry were evacuated from their homes and sent away, for security purposes, or even racism. It is also

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33 Baird (6)
34 IBID.
very possible that others were outraged and believed the government was committing a crime against its own citizens. In order to consider the actions of accountants ethical or unethical from the results lens, one would need to know what the utility of the relocation centers for the majority of the country is in order to determine if the act created the greatest happiness for the greatest number of people.

Ethics Conclusion
After considering the given situation from several ethical lens, one can visualize the standpoints that were taken during this time period in history. One can conclude that Myer, as Director of the WRA, was viewing the work performed for the creation and maintaining of the relocation centers through the rights and responsibilities lens. It is fair to assume that he justified his actions to be ethical since he was fulfilling his moral duty to serve as Director of the WRA. Myer once said, “The war was on and I was requested to take on a special war time job with a Presidential appointment, and unless you have a very good reason, you don’t turn down a Presidential request during wartime.” One can clearly see that his justification for taking the position as Director was his duty to work for the United States, as called upon. Myer took over the position from Milton Eisenhower, who was originally elected for position as Director. Eisenhower claimed that he would not be able to sleep at night and carry on the job since he was very disturbed with the entire concept of the WRA and their purpose. He stated he felt that the situation was difficult since the United States was at war with Japan and the American public tended to not differentiate between the Japanese-Americans and the Japanese whom the United States was at war with. Therefore, Dillon Myer took over the position since Eisenhower could not view the job to be ethical.

Looking back into history, one can see the arduous situation at hand for those who held a position of employment for the relocation centers. It created a strenuous moral dilemma, incorporating numerous American citizens to partake in an ethical crime.

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35 Helen S. Pryor, of the University of California Bancroft Library, conducted an oral interview with Dillon Myer in 1970 regarding his life and his duties as Director of the WRA throughout World War II. Myer describes his childhood, several jobs he had prior to the war, his appointment as Director of the WRA, tasks he faced as Director, running the relocation centers, closing the relocation centers, and life after the war.
CONCLUSION

It is appropriate to point out that years later, the United States government realized that their actions of the past were deemed to be unethical. As mentioned in Kei Osuga’s family’s story, more than 40 years later, in 1988, President Ronald Reagan signed a law to authorize letters of formal apology accompanied by checks from the United States government to the victims of Executive Order 9066. In 1991, George H. W. Bush sent out apology letters from the U.S. government to surviving Japanese American citizens who were evacuated from their homes, whether it be to be relocated into one of the ten camps or to be drafted to serve in the United States military service. The apology letter expressed how the evacuation was “injustice” and how the country can “never fully right the wrongs of the past.” Refer to the figure below for the full letter.

Figure 4 – Apology Letter

36 This image is a photo copy of the original apology letter sent to Masao Wakimura from President George H.W. Bush in 1991.
The United States department of Treasury budgeted for this apology and attached to each letter a check written for $20,000, tax free. Refer to the figure below for a visual of said check.

![Check sent to surviving evacuees accompanied by apology letter](image)

Although the government apologized for their unethical actions, this does not entirely resolve the matter. The government did try to make restitution, but a crime was still committed. The profession of accounting played a critical position in this ethical dilemma of the past and it is important that everyone learns from it. In the future when someone asks someone to do something in the profession that is corrupt or criminal, it is up to the accountant to act within the general public’s best interest and perform actions of integrity. The accounting profession enjoys public trust, and in order to maintain this trust, one must learn from mistakes made in the past.

**Limitations**

Although thorough research and analysis was conducted throughout the creation of this thesis, there are a few limitations deemed inevitable. Such restrictions consist of access to records, time frames, bias research and non-statistical quantitative analysis. Access to records ties in with time frames. Since the existence of the relocation centers happened several decades ago,

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37 This is a scanned copy of the original check that was sent to Masao Wakimura from the federal government for $20,000. This check accompanied the apology letter signed by President George H.W. Bush.
records of WRA events have become scarce with time. As time passes, records become less readily available. A majority of valuable records have been preserved and archived at the center for National Archives in Washington, D.C. This created a restriction towards the research conducted. Another limitation caused by the passing of time was the selection of survivors to interview. Kei Osuga was born at the Tule Lake camp and was just a young boy when the camps were shut down. He does not have a descriptive memory of life at the camps; everything he knows has been passed down to him from his parents telling stories. Although interviewing someone else with a more descriptive memory would have provided more realistic information, this is nearly impossible considering most evacuees who were old enough to gather descriptive memories are no longer living.

The final noteworthy limitation consists of the potential for bias research. Considering I have family ties to this topic, my research may have been subconsciously skewed in favor of specific results and findings. It is quite possible there are circumstances of accountants speaking out and disagreeing with the decisions of the government during World War II; however, my research did not come across these findings.

Closing Remarks
This paper highlights the deep involvement that accountants had in this government orchestrated crime. The acts of government accounting provided reports used by policy makers. The acts of managerial accounting created plans and budgets to execute the injustice of relocating innocent civilians. It is vital that everyone comprehends the takeaway of this paper. These acts of crime and dehumanization are not erased with time, money, or apologies. They are carried forward and must be taken as a lesson and never be forgotten.
APPENDICES

Appendix A
Letters from the WRA send to the Osuga family informing them of their transfer from Tule Lake, California to Heart Mountain, Wyoming.

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Letter C
End letter to evacuee who is leaving the Tule Lake Center. Do all persons on removal list.

WAR RELOCATION AUTHORITY
Tule Lake Center

Mr. Keizo Osuga
2601 AB

Dear Mr. Osuga,

You have previously been advised of your transfer to another relocation center. We are sorry if the center to which you are to be transferred is not the one for which you expressed a preference. Because of the limitations of the numbers of persons that could be transferred to a given relocation center, your preference could not be granted.

There is listed at the bottom of this letter the name of the center to which you will be transferred, the date on which the train will leave, train trip number, and the initial of the car in which you will travel. There are also listed below the names of your family group that will accompany you.

It is requested that you have an interview with your block manager who will give you detailed information regarding arrangements for the journey, including what you may take with you on the train and what arrangements you should make for transportation of your household and other effects that are now in use or in storage at this center. Do not go to other blocks for assistance.

Please be prompt in making your arrangements; you must have all your arrangements completed before the date specified.

Your assistance and cooperation in this transfer will be of great help to both you and to the War Relocation Authority and will be appreciated.

Very truly yours,

[Signature]

Project Director

[Names of those to accompany you:
Paul
Gilbert
David
Stephen
Irene]

Your travel will be to:

Heart Mountain
(Relocation Center)

September 24, 1943
5:00 PM

[Exc]

[Comment Initial]
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Letters continued…

Letter C

End letter to everyone who is leaving the Tule Lake Center. To all persons on removal list.

WAR RELOCATION AUTHORITY
Tule Lake Center...Sept. 18, 1943...
(Dates)

Dear Mrs. Ozawa,

You have previously been advised of your transfer to another relocation center. We are sorry if the center to which you are to be transferred is not the one for which you expressed a preference. Because of the limitation of the numbers of persons that could be transferred to a given relocation center—our preferences could not be granted.

There is listed at the bottom of this letter the name of the center to which you will be transferred, the date on which the train will leave, train trip number, and the initial of the car in which you will travel. There are also listed below the names of your family group that will accompany you.

It is requested that you have an interview with your block manager who will give you detailed information regarding connections for the journey, including what you may take with you on the train and what arrangements you should make for transportation of your household and other effects that are now in use or in storage at this center. Do not go to other blocks for assistance.

Please be prompt in making your arrangements; you must have all your arrangements completed before the date specified.

Your assistance and cooperation in this transfer will be of great help to both you and to the War Relocation Authority and will be appreciated.

Very truly yours,

[Signature]

Project Director

Name of those to accompany you:

[Signature]

Your travel will be to:

Heart Mountain...Relocation Center...

Sept. 24...5 P.M...[Date]

(Day)

(Hour)

18...[Trip No.]

[Initial]
Letters continued …

Exhibit XIII

You obtained, or should obtain, from your block manager enough baggage checks for each piece of checkable baggage that you will have. Fasten the strings securely in the tags, and put one tag on each piece of checkable baggage that you have. Detach the stub from each baggage tag at the perforated line. Keep these baggage checks until you get to the other center at your destination. You will need the stub to identify your baggage. You will not be able to get to the checkable baggage on route.

You will be advised of the train trip number, the date, and the time that your train will depart. It is expected that you and all members of your family will be ready. Your block manager will inform you of the approximate time that the trunks or other conveyances will come to get you and your family and your hand luggage to go to the train.

When you arrive at the train, you will find some standards with letters on them that represent the letters of the cars on the train. Find the standard with the letter on it that is the same as the letter of the car that you are going to be in. Line up behind the standard and wait until your Monitor gives you the word to board the train in the car that has the same letter on it as was on the standard behind which you were standing.

You will be on the train for several days, and should plan to have in your hand luggage such items as you will need during that time. Take as little hand luggage as you can, but take sufficient personal supplies and clothing for you and your family for the time enroute. You will probably want some outside wraps, or maybe a pillow. If you have children, prepare for their needs.

Do not take beds or blankets or other government property from this center. Such items will be available at the center of your destination.

Food will be served in the canteen in which you ride; there will be no dinner. The utensils needed at meal time will be provided on the train. A small piece of cardboard may come in handy as a lap table.

There will be a doctor and nurse on the train who will be available for assistance if needed. They are equipped with simple drugs, laxatives, and first aid equipment.

During the trip you may be asked to assist in the train operations. If so, it is requested that you cooperate and make the trip as pleasant as possible. Women without children may be asked to assist with children and babies in their car. Some men will be needed to assist the Army personnel in food preparation and distribution.

There will be a representative of the War Relocation Authority on the train. If you have questions or any problems, these should be made known to him or the Train Commander. Insofar as possible, he will assist you in making the trip a pleasant one.
Appendix B
Tule Lake Master Plot Layout Plan
Appendix C
Tule Lake Electrical Distribution System Layout Plan
Appendix D
Tule Lake Sewer Lines and Manholes Layout Plan
Appendix E
Tule Lake Water Line Layout Plan
Appendix F
Tule Lake Utilities Layout Plan
ACKNOWLEDGEMENTS
The completion of this Honors thesis paper would not have been possible without the help of several mentors. I would like to thank Kristen Park and my editorial reviewer, Michael Bryant, for their expert writing advice. They have not only made me a better writer, but have helped shape my academic research abilities and have guided me to form an enhanced appreciation for in-depth historical analysis. I would also like to express my gratitude towards Dr. Jim Segovis, the Director of the Honors Program. I have greatly enjoyed being part of the Honors Program during his final year as Director. He has shown true care for each individual Honors student. Dr. Segovis helped me overcome all speedbumps that I came across throughout my Capstone experience, and I will eternally be grateful for his advice and support.

The contents of this paper would not have been possible to put together without the assistance of Research Librarian, Mackenzie Dunn. Mackenzie was a huge help during my research phases of this project. From ordering books from other libraries, to contacting the National Archives in Washington D.C., Mackenzie provided extraordinary support in this thesis process. Another incredibly resourceful contributor to this thesis is Keizo Osuga. I cannot thank Kei and his wife enough for their wonderful collaboration and willingness to help me. Interviewing Kei was a genuine pleasure and learning experience for myself. His passion for history and spreading knowledge along to future generations has truly inspired me. Kei brought a sense of energy and life to this project and I would not have been able to complete it without him.

Last but not least, I would like to express my thanks to my faculty sponsor, Professor Lookman Buky Folami. It was a pleasure being able to work alongside a professor who was so engaged and interested in my research. His knowledge and passion for accounting inspired me to interject a creative mindset into a field dominated by structure. I would not have been able to maintain the motivation and drive needed to undergo such an extensive project without his guidance and support. I have greatly appreciated all of the time and effort that he has dedicated to my research and me.
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