

**Abstract:** In 1856, the State of Ohio began an enumeration of its population to count and identify people with disabilities. This paper examines the ethical role of the accounting profession in this project, which supported the transatlantic eugenics movement and its genocidal attempts to eliminate disabled persons from the population. We use a theoretical approach based on Levinas who argued that the self is generated through engagement with the Other, and that this engagement presupposes a responsibility to and for the Other. We show that successive waves of legislation relied on State and County auditors along with Township clerks and assessors to conduct the mechanics of the enumeration of the population, which focused on the identification, categorization, and counting of the disabled people of the State. We argue that the accounting-based technologies of enumeration and reporting objectify the enumerated persons and deny the auditor's pre-existing ethical obligation to this new Other. We show how the financial expertise and structures of the State were engaged in the execution of this mandate, which remained in place for over a century and supported a program of institutionalization. We consider the ramifications of this for our understanding of the ethical role of public sector accounting in the United States over this period, which has been under-explored.