Contradictions Between Representation and Reality: Planning, Programming and Budgeting and the Vietnam War

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Abstract

This paper examines the role Planning, Programming and Budgeting played in changing visibilities in the Department of Defense in such a way that the U.S. leaders believed that the Vietnam War could be won through the proper management of resources. It also demonstrates how this instrumentally rational representation of the war clashed with the reality of combat, creating severe contradictions which eventually led to the downfall of the U.S. command in Vietnam.
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During the 1960s and early 1970s, reports such as the following permeated the evening news programs in the United States:

\textit{CBS, April 12, 1967, Mike Wallace}. One high-ranking official who reflects the feeling in top circles in Saigon says he sees no possibility of a negotiated settlement until after the U.S. presidential election, not before January 1969 at the earliest. The official said he thought the enemy was willing to take a million casualties, which at the current ratio would mean 200,000 U.S. casualties, with at least 25,000 killed, and that figure may be conservative (quoted in Hallin, 1986, pp. 160-161).

\textit{CBS, October 31, 1967, Walter Cronkite}. In the war, U.S. and South Vietnamese troops smashed the second Communist attempt in three days to capture the district capital of Loc Ninh, some 72 miles north of Saigon. The allies killed more than 110 VC, boosting the enemy death toll since Sunday to 365. American losses were reported at 4 dead and 11 wounded (quoted in Hallin, 1986, p. 141).

This presentation of the Vietnam War through the lens of statistics became so pervasive that by the end of the war the “body count” would be infamous. However, while Vietnam was the most elaborately measured war in U.S. history, it was also the least successful (Gibson, 1986; Gross, 1971; Ross, 1968; Schlesinger, 1974). This paper demonstrates the role accounting, in particular Planning, Programming and Budgeting (PPB), played in making those aspects of the war that could be represented quantitatively (e.g., deaths, sorties, costs, etc.) visible while rendering other characteristics (e.g., political acceptability, morale of U.S. troops, chaos of combat, etc.) invisible and how the illegitimate lens of statistics created contradictions between representation and reality, leading to devastating errors and eventually the breakdown of the U.S. command in Vietnam.
PPB was introduced into the Department of Defense (DOD) by Robert S. McNamara, Secretary of Defense from 1961 to 1968. PPB’s ostensible purpose was to rationalize defense expenditures by articulating missions for the DOD, proposing alternative force structures for these missions, and choosing among the alternatives based on their cost-effectiveness (Testimony of Hitch and McNamara, U.S. Senate, 1961). Thus, PPB related the inputs of defense (e.g., weapon systems, personnel, communication systems, etc.) to the outputs (e.g., deterrence, conventional war, guerilla war, etc.) in an economically rational manner, projecting a capitalist production model onto war and, as this paper will demonstrate, creating the delusion that the Vietnam War could be won through proper management.

The attempt to reduce war to a rational process started in World War II with the introduction of operations research as a means to increase the effectiveness of the air war (Gray, 1997; Kaplan, 1983; Sherry, 1987). Operations research was employed 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). However, operations research did more than improve the effectiveness of the air war. By introducing a dehumanized rhetoric of technique it interposed a distance between the designers and the victims of destruction. In so doing, it reduced the enemy to a quantifiable abstraction, making the justification for barbarous acts such as incendiary bombing (e.g., it achieved the greatest damage for the least amount of effort) appear reasonable (Sherry, 1987). Thus, operations research changed the way in which decision makers thought about the war and as a result, the war itself.
After World War II, RAND Corporation, a private think tank composed primarily of civilian military strategists, was formed and used the principles of operations research to develop systems analysis as a means to relate the Air Force’s military needs to budgetary constraints (Hitch, 1969; Novick, 1969; Sanders, 1973). When McNamara was appointed Secretary of Defense, he discovered the work of the RAND Corporation and immediately recognized the potential for systems analysis to be used to calculate the cost-effectiveness of alternative defense plans (Kaplan, 1983). With the introduction of PPB, McNamara forced the military to use the language and techniques of systems analysis to present and defend their budget requirements (Murdock, 1974; Sanders, 1973). This was a major change for the Armed Forces in that prior to PPB budget requests were justified in terms of heuristic military value alone (Kaufmann, 1964). Because McNamara refused to relinquish funds to the Armed Services unless their needs were backed by systematic analysis, during the 1960s, defense debates increasingly became clothed in the language and style of system analysis (Business Week, 1969; Gross, 1971; Sanders, 1973; Wildavsky, 1967).

Because systems analysis only considered qualities that could be quantified, “truth” in the DOD became equated with that which could be counted. As a result, the options most reducible to quantification became the ones that received the most attention in Vietnam. Given that death could be counted, an attrition strategy in which the goal was to kill the Viet Cong (VC) (the term used by the U.S. for communist Vietnamese) faster than they could be reproduced became the primary means of evaluating the war’s

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1 According to Murdock (1974), systems analysis is a five step process which includes defining objectives, describing alternative ways of achieving the objectives, determining the costs associated with each alternative, creating a mathematical model of the decision situation with the assumptions clearly stated, and clarifying the criterion by which the preferred alternative will be chosen.
progress (Edwards, 1996; Gibson, 1986; McNamara, 1996; Sheehan, 1989; Van Creveld, 1985). On the other hand, given that the Vietnam War was a guerilla war with no fronts, progression was difficult to determine in anyway except the number of VC killed (McNamara, 1996; Sheehan, 1989). PPB, with its emphasis on quantities, helped to legitimize this representation of the war (Edwards, 1996; Van Creveld, 1985).

The paper proceeds as follows. First, the impact of McNamara’s management style and PPB on defense in general is discussed. Next, the paper demonstrates how PPB influenced what was visible to the U.S. leaders and how this impacted their decisions with respect to the Vietnam War. Lastly, the paper discusses how the statistical representation of the war and the reality of combat eventually clashed, leading to the downfall of the U.S. command in Vietnam.

**McNamara and Planning, Programming and Budgeting**

Robert S. McNamara was appointed as Secretary of Defense by President John F. Kennedy in 1961. McNamara, the first non-family member to become president of the Ford Motor Company, came from a new breed of corporate executives that rose to power during the 1950s. According to Halberstam, these executives were:

... men who had not grown up in the business, who were not part of the family but who were modern, well educated, technicians who prided themselves that they were not tied to the past but brought the most progressive analytical devices to modern business, who used computers to understand the customers and statistics to break down costs and production (1992, pp. 231-232).

In other words, men who had mastered the art of isolating the end oriented actions of business from (by definition) irrational norms such as tradition, loyalty, etc. and, hence, increased the efficacy of organizations by eliminating all moral interference from the process of managing. The degree to which McNamara was committed to running
organizations based on instrumentally rational goal directed actions is evident in the following self-description of his management style:

Put very simply, it was to define a clear objective for whatever organization I was associated with, develop a plan to achieve that objective, and systematically monitor progress against the plan….The objective of the Defense Department was clear to me from the start: to defend the nation at minimal risk and minimal cost, and, whenever we got into combat, with minimal loss of life (McNamara, 1996, p. 24).

Objective, plan, monitor, minimal, risk, cost – these are concepts which underlie a bureaucratic model of reality in which problems can be stated, resources mobilized to resolve them, and results compared against the plan. PPB mirrored this management style in that it structured defense in terms of specific missions, it forced the Armed Services to propose alternative plans for achieving the missions, and it stated explicit, logical criteria for choosing among the options. Upon assuming his responsibilities as Secretary of Defense, McNamara recognized that he could impose his instrumental management style on the DOD and simultaneously gain control of the military by introducing PPB and thus, dominating the budget process (Sanders, 1973; Schelling, 1971; Stubbing, 1986).

PPB had an inherent centralizing tendency in that it broke the defense budget down into programs which contained inter-related items that complimented one another or were close substitutes for each other and therefore needed to be considered together when arriving at top level decisions (Enthoven, 1963). For instance, in 1961, nuclear capable aircraft, submarines, land based missiles and the command, control and communication infrastructure required to support the strategic systems were grouped into a program called the Central War Offensive Forces (Testimony of Hitch, U.S. Senate, 1961). Under PPB, the proportion of the program package which would be dedicated to,
for instance, aircraft versus submarines versus land based missiles would depend upon which weapon system could achieve the program’s objective (e.g., deterrence) in the most cost-effective manner (Testimony of McNamara, U.S. Senate, 1961). Hence, under PPB, the Navy’s strategic systems did not compete against other Navy programs such as antisubmarine warfare as they had in the past, but rather they competed against the Air Forces’ strategic systems (Testimony of Hitch, U.S. Senate, 1961).

Because decision making under PPB was based on comparisons which spanned traditional service lines, the final budget could only be put together by the Secretary of Defense (Kaufmann, 1964; Wildavsky, 1967). Thus, as Wildavsky (1967, p. 390) notes, in relation to PPB, “A more useful tool for increasing (a chief executive’s) power to control decisions vis-à-vis his subordinates would be hard to find.” Given that PPB shifted power over resource allocations to the highest level in the organization, it allowed McNamara to gain control over the Armed Forces through funding decisions.

As stated in the introduction, systems analysis was employed to determine cost-effectiveness. Systems analysis reduced weapons systems, troops, infrastructure, etc. to those qualities which could be quantified and related to a particular objective. Quantification lifts up and preserves those aspects of a phenomena which can most easily be controlled and communicated to other specialists. Further, it imposes order on hazy thinking by banishing unique attributes from consideration and reconfiguring what is difficult or obscure such that it fits the standardized model (Porter, 1994, 1995). This process of quantifying the weapons acquisition process reduced the troops, weapon systems, etc. to their technical and instrumental identity.
For instance, when McNamara explained to Congress his reasons for choosing more MINUTEMAN missiles over POLARIS submarines, the weapon systems were reduced to their qualities of vulnerability, target destruction and costs. When McNamara justified his decision to acquire a conventional rather than nuclear-powered carrier, he did so based on cost and operational characteristics (Testimony of McNamara, U.S. House of Representatives, 1962). The complexities of the weapon systems, their political or emotional effects, their relation to potential combat situations, etc. were ignored because such qualities could not be quantified or rationally related to the objective. As the next sections demonstrate, the mindset instituted by PPB, which reduced objects to their technical identity severely restricted what the U.S. leadership could see and think about in the Vietnam War.

Further, systems analysis created a delusion of order and certainty as revealed in the following Congressional testimony of Alain Enthoven, the first Assistant Secretary of Defense for Systems Analysis:

I might add that, partly as a result of that dialogue and similar work with the Joint Staff and the Services, we now have an agreed set of methods for calculating the results of thermonuclear war under alternative assumptions. We can all make the same assumptions and get the same answers. We don’t always agree on the assumptions, but the agreement on methods of calculation, now permits the Secretary of Defense, the Joint Chiefs of Staff, the Services, and others to concentrate their attention on determining which assumptions they consider most realistic. This is one valuable contribution that systems analysis makes to decision making (U.S. Senate, 1967a, p. 228).

This reads as if the outcome of nuclear war could actually be determined by the assumptions of the planners, ignoring the profound uncertainties that exist with respect to how nuclear weapons would actually perform in battle (Fallows, 1981; Wiesner, 1986), and how the people “in control” would behave in the unimaginable mental and spiritual
climate of global genocide (Schell, 1982). Thus, through the intervention of PPB, McNamara was able to ignore the unfathomable uncertainties in war and make it appear to be a friction free mechanism that could produce predictable results. As discussed next, this had severe consequences for the people of Vietnam.

**The Bureaucratic Model of Reality and the Vietnam War**

As stated in the previous section, McNamara’s management style reduced the world to the ordinary and manageable by restructuring everything into a problem to be solved (Barnet, 1972; Brighton and Uhl, 1995). However, in order for such a world to be sustained, “otherness” must be crushed for behaviors which do not conform with a problem solving conceptual order create uncertainty and instability and threaten its legitimacy. Unfortunately for the people of Vietnam, their nationalist revolution endangered the predictable world order the U.S. hoped to create after World War II and hence, it had to be squelched (Barnet, 1972; Blum, 1995).

Given that the world view McNamara imposed on the DOD through PPB reduced everything to a problem to be solved, war, starvation, and intrigue took on their instrumental identity as a means to an end and became reasonable operators for pressuring the Vietnamese to conform to the U.S. agenda (Barnet, 1972; Weizenbaum, 1976). Thus, McNamara brought with him to the Pentagon a mindset which reduced war to an instrument of political repression and through this instrumentalization removed the ethical and moral questions which could have interfered with its practical use. As Weizenbaum (1976, p. 251) notes, “When every problem on the international scene is seen by the ‘best and the brightest’ problem solvers as being a mere technical problem, wars like the Viet Nam war become truly inevitable.”
It is interesting to note that in McNamara’s memoir on the Vietnam War entitled, *In Retrospect*, which was published more than thirty five years after his involvement, he was still unable to reflect morally on the war. Rather, he still perceived the U.S. defeat as caused by a failure to thoroughly analyze alternatives. He states:

…Johnson was left with a national security team, that although it remained intact, was deeply split over Vietnam. Its senior members had failed to face up to the basic questions that confronted first Eisenhower and then Kennedy: Would the loss of South Vietnam pose a threat to U.S. security serious enough to warrant extreme action to prevent it? If so, what kind of action should we take? … What would be the ultimate cost of such a program in economic, military, political, and human terms? Could it succeed? If the chances of success were low and the costs high, were there other courses of action… (McNamara, 1996, p. 101).

Note how McNamara does not question the United States’ right to intervene in Vietnam. Nor does his statement contain any reflection on the ethics of bombing a poor peasant nation into oblivion. His continued reliance on the problem solving motif he had concretized through PPB, limited his vision to the effect alternative courses of action would have on U.S. security and economy alone. PPB’s reduction of the world to abstract goals, strategies, costs, results, etc. removed the human lives his decisions impacted, making it very difficult for him to engage in ethical and moral reasoning.

**The Cause-Effect War**

The Vietnam War began in earnest for the United States when Kennedy established the U.S. Military Assistance Command, Vietnam (MACV) in February, 1962. During that year the number of U.S. military personnel in the South increased from 3,200 to 11,300 (Sheehan, 1989, p. 37). By 1969, when President Nixon initiated the “Vietnamization” of the war, there would be 541,000 U.S. troops in South Vietnam (Gibson, 1986, p. 95). In the end, the Vietnam War would be the longest, most cost-
ineffective and appalling war ever fought by the U.S. (Gross, 1971; Schlesinger, 1974). This was due in part to the fact that the U.S. leaders were blind to the true dynamics of the conflict because they perceived the war through the managerial model of reality perpetuated by PPB.

According to the world view articulated by PPB, there were economically rational linkages between the inputs (e.g., soldiers, weapon systems, etc.) of the war and the outputs (e.g., dead VC) and if the inputs could be properly managed, then victory would be assured. This is illustrated by the fact that the U.S. war managers believed they could predict the probability of and timing to victory based on the number of U.S. troops in Vietnam. For instance, in 1965, when Assistant Secretary of Defense John McNaughton proposed that forty four battalions be deployed to Vietnam, he expressed his expectations with respect to U.S. success/inconclusive/collapse in terms of probabilities, as follows:

For the year 1966: .2/.7/.1
For the year 1967: .4/.45/.15

This gives the impression that the U.S. could control the outcome of the war, in part, by manipulating the quantity of inputs (e.g., soldiers) and that the relationship between the inputs and outputs (e.g., dead VC) could be modeled in some deterministic manner. The belief in a cause-effect relationship between the number of U.S. soldiers and the conclusion of the war is further illustrated in The Pentagon Papers’ discussion of a meeting which took place on April 27, 1967 between General Westmoreland, President Johnson and General Wheeler. At this meeting, Westmoreland predicted that if the U.S. presence in Vietnam was limited to the 470,000 U.S. soldiers present at the time, then:

“... unless the will of the enemy is broken or unless there was an unraveling of the VC infrastructure the war could go on for 5 years. If our
forces were increased that period could be reduced although not necessarily in proportion to increases in strength, since factors other than increase in strength had to be considered. …” Westmoreland concluded by estimating that with a force level of 565,000 men, the war could well go on for three years. With a second increment of 2 1/3 divisions leading to a total of 665,000 men, it could go on for two years (The Pentagon Papers, Vol. IV, p. 442).

However, while McNamara concurred with Westmoreland that an increase in U.S. troops would intensify the production of dead VC, he believed that there were costs associated with a troop build up that Westmoreland did not take into account and according to the tenets of microeconomics the incremental benefits had to be weighed against the incremental costs in determining the proper level of U.S. forces. In a November 17, 1966 Draft Memorandum for the President, McNamara used the law of diminishing marginal returns to argue against increasing ground forces in Vietnam. In this memorandum he stated:

We are finding very strongly diminishing marginal returns in the destruction of VC/NVA [Viet Cong/North Vietnamese Army]. If our estimates of enemy losses (killed, captured and defected) are correct, VC/NVA losses increased by only 115 per week (less than 15%) during a period in which we increased friendly strength by 160,000 including 140,000 U.S. military personnel and 42 U.S. and Third Country maneuver battalions. At this rate, an additional 100,000 friendly personnel deployed would increase VC/NVA losses by some 70 per week (The Pentagon Papers, Vol. IV, p. 369).

However, not only were the extra inputs yielding an inadequate return, but in addition, these marginally beneficial troops increased the cost of the war in terms of higher inflation in the South Vietnamese economy, increased desertion rates in the Army of South Vietnam, and the negative signal sent to the communists (e.g., the communists would realize that U.S. could not afford to maintain such a large presence in Vietnam for too long and therefore, would just wait the war out) (Gibson, 1986; Palmer, 1978; The
Pentagon Papers, Vol. IV). In a memorandum to the Joint Chiefs of Staff, McNamara stated, “Excessive deployments weaken our ability to win by undermining the economic structure of the RVN [Republic of Vietnam] and by raising doubts concerning the soundness of our planning” (in The Pentagon Papers, Vol. IV, p. 326).

Thus, according to the economic rationality imposed on the war effort by PPB, if the marginal return from of an additional U.S. troop did not equal the marginal cost, then the communists would sense weakness and exploit it and the U.S would lose the war as a result of bad planning. Maintenance of a world view which linked the inputs of the war to the outputs in an economically rational manner required a particular conceptualization of the enemy, the U.S. soldiers, the meaning of progress, and even the war itself. These perceptions and their contradictions with reality are elaborated upon in the next sections.

**The Use of Statistics to Measure the War’s Progress**

PPB reduced the world to objectives, alternatives, economically rational decisions and results. This highly logical and hyper-rational approach to planning created a delusion that war had become a coherent science divorced from irrational human emotions such as courage, unity, safety, etc.. This goal orientation towards the war is illustrated by a February 8, 1966 document in The Pentagon Papers which discusses the objectives for the war:

Achieve results in 1966:

1. Increase the population in secure areas to 60% from 50%.
2. Increase the critical roads and RR open for use to 50 from 20%.
3. Increase the destructions of VC/PAVN base areas to 40-50% from 10-20%.
4. …
6. Attrit, by year’s end, VC/PAVN forces at a rate as high as their capability to put men into the field (The Pentagon Papers, Vol. IV, p. 625).
This document reads as if achieving these objectives had become a goal apart from and superior to victory, which was a much more difficult concept for the U.S. to articulate in a guerilla war without fronts. The U.S. leaders furthered their PPB induced delusion that the war would be won by stating objectives, formalizing plans and achieving concrete results through employing statistics to appraise the war’s progress (Edwards, 1996; Gibson, 1986). Statistics measure results without passing judgment or saying anything about the nature of the operation (Bauman, 1989). Thus, statistics gave an impression of technological productivity in the war effort. For instance, *The Pentagon Papers*’ discussion of the war in 1966 relied heavily upon statistics to demonstrate progress, stating:

The number of U.S. and FW maneuver battalions available for operations in South Vietnam had increased from 45 to 102. ARVN had added another 24 such units, bringing its total to 163, so altogether there were 265 battalions ready to commence operations in the new year. … Large ground operations were mounting in number and duration, and the trend promised to continue sharply upward. … Kill ratios (enemy KIA vs. allied KIA) were up to 4.2 from 3.3 during the preceding six month period. … (*The Pentagon Papers*, Vol. IV, p. 387).

In addition, on March 20-21, 1967 President Johnson, along with members of the White House Staff, DOD and State Department met with the leaders of South Vietnam, General Westmoreland and other key military officials at Guam. At this meeting, General Westmoreland buttressed his optimistic views regarding the progress of the war through the use of statistical indicators as follows:

… intensity of allied operations was up versus those of last year; that the enemy’s losses had doubled; that we were taking four times the number of prisoners we had; that the number of defectors had doubled; that the enemy was losing 2 ½ times the weapons that he had in the past year; and that 18% more major roads in South Vietnam had been opened in the past three months…. (*The Pentagon Papers*, Vol. IV, p. 425).
As can be seen by the above quotes, the use of statistics created an illusion that U.S. actions were resulting in concrete, measurable results which were a sufficient end in themselves. However, eventually, even McNamara would admit:

I always pressed our commanders very hard for estimates of progress – or lack of it. The monitoring of progress – which I still consider a bedrock principle of good management – was very poorly handled in Vietnam. Both the chiefs and I bear responsibility for that failure. Uncertain how to evaluate results in a war without battle lines, the military tried to gauge its progress with quantitative measurements such as enemy casualties (which became infamous as body counts), weapons seized, prisoners taken, sorties flown, and so on. We later learned that many of these measures were misleading or erroneous (McNamara, 1996, p. 48).

It is interesting to note that while McNamara could admit that statistics proved to be a poor measure of progress in Vietnam, as the above quote demonstrates, he still could not relinquish the managerial model of reality – problem, plan, monitor, results – which made anything but concrete, measurable outcomes appear irrelevant.

**The Enemy and the War as Seen Through the Lens of PPB**

Maintaining the world view created by PPB that there were economically rational linkages between the inputs of the war and the outputs, and that war was a scientific endeavor required that the human actors be reduced to their instrumentally rational identities. By doing so, the U.S. leadership convinced itself that it could fight a “limited war” in Vietnam, which meant that the aim of the U.S. was not to destroy North Vietnam, but rather convince the North to stop infiltrating the South by demonstrating that the “cost” of this action far exceeded any “benefits” they could attain (Gibson, 1986; Kaplan, 1983; Young, 1991). As General Taylor explained during the Vietnam War Hearings, “We have put in only the forces which are consistent with our limited objectives, which is
the persuasion of the leadership of Hanoi to stop their aggression” (in Fulbright, 1966, p. 210).

The notion of limited war was further elaborated upon in The Pentagon Papers’ discussion of a memorandum by John McNaughton regarding the force level required to win. The Pentagon Papers states:

… the definition of “win,” i.e., “succeed in demonstrating to the VC that they cannot win,” indicates the assumption upon which the conduct of the war was to rest – that the VC could be convinced in some meaningful sense that they were not going to win and that they would then rationally choose less violent methods of seeking their goals (The Pentagon Papers, Vol. IV, p. 293).

One way in which the U.S. hoped to convince the VC that they could not win was through the Rolling Thunder Campaign, in which the U.S. selectively bombed North Vietnamese targets with the intent of signaling to the enemy the war technology that could be released in full force if the North Vietnamese did not cooperate with U.S. aims (Gibson, 1986; The Pentagon Papers, Vol. III; Van Creveld, 1985; Young, 1991).

During the Senate hearings on the air war in Vietnam, McNamara defended the military’s use of discriminatory bombing as a signal rather than indiscriminate bombing for destruction alone by stating, “A selective, carefully targeted bombing campaign…” could “… be directed toward reasonable and realizable goals …” in that it demonstrated “… to both South and North Vietnam our resolve to see that aggression does not succeed” (Testimony of McNamara, U.S. Senate, 1967b, pp. 281-282).

The rationale for such an approach to warfare was derived from the economically rational language of PPB. The U.S. intelligence community reasoned that even though Hanoi’s investment in industrial plant was small, the value was inordinately great because the people had undergone incredible sacrifices to acquire it. Thus, destroying
these assets should provide sufficient incentives for the North to withdraw from the war \cite{PentagonPapers}. The U.S.’s belief that the VC would value their industry and consumption more than freedom is further illustrated by Walt Rostow’s claim that, “Ho [Chi Minh] has an industrial complex to protect: he is no longer a guerrilla fighter with nothing to lose” \cite{PentagonPapers, Vol. III, p. 153} and Westmoreland’s assertion that, “… these attacks by interrupting the flow of consumer goods to southern DRV [Democratic Republic of Vietnam] would carry to the NVN [North Vietnamese] man in the street, with minimum loss of civilian life, the message of U.S. determination” \cite{PentagonPapers, Vol. III, p. 341}.

However, according to Maxwell Taylor, the U.S. Ambassador to South Vietnam, in order for the Rolling Thunder Campaign to be successful, the frequency, weight and location of the attacks had to be combined “… into a rational pattern which will convince the leaders in Hanoi that we are on a dynamic schedule which will not remain static in a narrow zone far removed from them and the sources of their power but which is a moving growing threat which cannot be ignored” \cite{PentagonPapers, Vol. III, p. 335}. Note how the victory of the Rolling Thunder Campaign required the North Vietnamese to behave in an economically rational manner, realize that the bombing was a signal, interpret it the way the U.S. wanted them to, and give up the fight in order to protect their consumer goods and investments in fixed assets.

Unfortunately for all concerned, this conceptualization of the enemy as rational economic man had minimal grounding in reality, for the Vietnamese were not engaged in limited war but rather total war and were willing to lose every material thing to gain their independence \cite{Sheehan, 1989; Young, 1991}. Hence, as even \textit{The Pentagon Papers} (Vol.
IV, p. 57) would admit, “The idea that destroying, or threatening to destroy, NVN’s [North Vietnam’s] industry would pressure Hanoi into calling it quits seems, in retrospect, a colossal misjudgment.” The role PPB played in masking the crucial aspects for victory in this war is discussed next.

**PPB and the Effacement of the Social Realm in Vietnam**

PPB reduced the world to the technical, quantifiable, economically rational and manageable. As a result, the social realm was rendered completely invisible to the U.S. war managers. Hence, the key ingredients for victory in the war - the deeply rooted historical forces and political dynamics that fed the Vietnamese desire for independence, the social relations between the Vietnamese and the VC, the determination to fight until the end even if all was lost – were not considered by the U.S. leadership (Barnet, 1972; Gibson, 1986; Halberstam, 1992). The VC, on the other hand, held their military commanders in strict subordination to the political cadres. For the communists, the vehicle for political change was not the war, but rather, the struggle to demonstrate that their way was the only true way for the Vietnamese to live (Fitzgerald, 1972).

However, while an effacement of the social realm was an outcome of the conceptual frame superimposed upon the war by PPB, it was also a necessary ingredient for the U.S. to continue the war. Given that the U.S. leaders were ignorant of Vietnamese culture and history, they had no hope of appealing morally or emotionally to the population and therefore a political settlement was out of the question. The only way the U.S. could hope to squelch the supposed communist threat was by unleashing its superior military technology on the Vietnamese (Barnet, 1972; Chomsky, 1987, 1995; Halberstam, 1992; Young, 1991). Thus, in a war where the U.S. was militarily strong, but politically
weak, PPB, by limiting visibilities to the instrumental aspects of the inputs (e.g., number of U.S. troops, sorties flown, patrols conducted, etc.) and outputs (e.g., dead VC, weapons captured, villages pacified, etc.) of the war, focused the war managers’ attention on what they were capable of doing (e.g., destruction) and masked what they could not influence (e.g., the hearts and minds of the Vietnamese) and hence, made their actions appear reasonable and productive (Van Creveld, 1985).

Another illustration of how the conceptual frame imposed on the war by PPB blinded the U.S. leaders to the true dynamics of the conflict and how this helped rationalize their involvement was a controversy that occurred in 1967 between the Central Intelligence Agency (CIA) and the MACV, with support from some civilian officials, regarding who should be counted as the enemy (the order of battle) (Adams, 1975; Gibson, 1986; Moise, 1985-1986; Schneir and Schneir, 1984; Young, 1991). MACV wanted to eliminate from the order of battle all VC local guerilla and militia forces. Robert Komer, President Johnson’s pacification chief in Vietnam, described these forces as “low grade part-time hamlet self-defense groups, mostly weaponless” (quoted in Schneir and Schneir, 1984, p. 572). In other words, because the local forces did not engage in the production of war full time, nor did they wear uniforms, carry guns, possess anti-aircraft missiles, etc., they fell outside the technological universe imposed on the war by PPB and therefore, were not a real enemy. Nonetheless, the guerrilla-militia were the ones that planted most of the mines and booby traps and in the Da Nang area these were the cause of two thirds of all U.S. Marine Corp casualties (Adams, 1975).

However, according to Young (1991), the controversy regarding whether or not local guerilla and militia forces should be counted in the order of battle was more than an
argument about numbers. It was an unacknowledged political disagreement between the CIA and MACV about the very nature of the war. Young (1991, p. 214) states, “Counting ‘low-grade, part-time’ people involved a recognition that in fighting the NLF [National Liberation Front], one fought the ordinary villagers of the country,” and admitting this was tantamount to conceding that the U.S. was not fighting invaders from the north but rather the South Vietnamese themselves. In other words, it was the U.S., not North Vietnam, that had invaded the south, was an aggressor towards its people, and therefore, should withdraw. Hence, by viewing the war through the lens of PPB, which eradicated the social realm, the U.S. leaders could maintain the myth (e.g., the North had invaded the South) which legitimized their participation in the war.

**Technology Replaces Strategy**

While the U.S. engaged itself in Vietnam, the managerial model of reality perpetuated by PPB led to the belief that all failures were tactical and could be resolved by supplying the right people and the right techniques at the right time (Halberstam, 1992; Van Creveld, 1985; Young, 1991). Thus, victory or defeat depended upon the ability of the U.S. to properly manage military operations. This is illustrated by a report written by Robert Komer discussing how to achieve results in the war during 1967-1968:

… my prognosis of what is more likely than not to happen in Vietnam is reasonable only if we and the GVN [Government of Vietnam] mount a maximum effort in 1967-68 to make it so. The key is better orchestration and management of our Vietnam effort – both in Washington and Saigon. To me, the most important ingredient of such an outcome … is more effective use of the assets we already have…. Our most important under-utilized asset is the RVNAF [Republic of Vietnam Armed Forces]. Getting greater efficiency out of the 700,000 men we’re already supporting and financing is the cheapest and soundest way to get results in pacification (*The Pentagon Papers*, Volume IV, p. 391).
The same sentiments were reflected in a report prepared by the Systems Analysis Office in 1967 arguing against an increase in U.S. troops. The report stated:

In brief, the additional forces are likely neither to reduce the enemy force nor contribute significantly to pacification. These goals can only be met by improving the efficiency of the forces already deployed and, particularly, that of ARVN [Army of South Vietnam]. But additional U.S. forces decrease the incentive to MACV and the GVN [Government of Vietnam (Saigon)] to make the Vietnamese shoulder a larger portion of the burden. The RVNAF [Republic of Vietnam Armed Forces (Saigon)] appear to have done well by all statistical measures in IV CTZ, where they have been provided only logistical and combat support by the U.S., and very badly in the other areas where the U.S. has taken over the war while denying them significant support (*The Pentagon Papers*, Vol. IV, p. 459).

In other words, winning the war did not require human emotions such as courage, determination, unity in purpose, etc. which fell outside the instrumentally rational lens of PPB, but rather providing the proper incentive to and efficiently utilizing the technical assets in place. This obsession with mechanical solutions led the U.S. leaders to believe that they could actually force nature to replicate the scientific universe of PPB and hence remove the uncertainties in the war created by the VC’s superior familiarity with the local terrain. For instance, in Operation Ranch Hand, the U.S. attempted to gain the upper hand on the VC by obliterating nature. Herbicides were used to defoliate large sections of Vietnam in order to remove the jungle’s protective cover and hence, make the VC more susceptible to death by U.S. technology. However, the VC reacted by literally going underground and building thousands of miles of tunnels in the earth (Buckingham, 1982; Gibson, 1986; Young, 1991).

In Operation Igloo White, the U.S. attempted to construct an electronic battlefield to serve as an infiltration barrier between North and South Vietnam. To do this, the U.S. dropped thousands of sensors disguised as twigs, plants, animal droppings, etc. across the
Ho Chi Minh Trail in Laos. When these sensors detected human activity a signal would appear on video screens in the Infiltration Surveillance Center in Thailand. Coordinates would then be radioed to patrolling Phantom F-4 jets who would then destroy the signal with bombs. Again, this high-tech, mechanistic form of warfare was doomed to failure. Through clever tactics, the VC learned how to fool the sensors and the U.S. frequently released tons of bombs on nothing but forest (Anonymous, 1971a; Dickson, 1976; Gibson, 1986; Edwards, 1996; *The Pentagon Papers*, Vol. IV). Thus, technology proved to be no match for human ingenuity and over and over again the VC would demonstrate the political and emotional bankruptcy of using war to further selfish aims.

**Killing as Production**

As noted previously, the U.S. relied upon an attrition strategy in Vietnam and according to the logic of PPB there were economically rational linkages between the inputs (e.g., U.S. soldiers) and the outputs (e.g., dead VC) of the war and these relationships could be deterministically modeled such that the timing to victory could be predicted. Maintenance of such a world view required that the U.S. soldiers be reduced to their instrumental identities as killers, given that their only function in the PPB universe was to produce dead VC. As Philip Caputo, an infantry officer in the U.S. Marines relates:

> General Westmoreland’s strategy of attrition also had an important effect on our behavior. Our mission was not to win terrain or seize positions, but simply to kill: to kill Communists and to kill as many of them as possible. … It is not surprising, therefore, that some men acquired a contempt for human life and a predilection for taking it (Caputo, 1977, p. xix).2

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2 The U.S. soldiers were introduced to their instrumental identities as killers during basic training. As Gary Battles relates, “The first thing I noticed in the Army was like marching around and singing songs about killing, and I saw signs around certain places that said ‘Viet Cong – Breakfast of Champions’” (quoted in Johnson, 1971, p. 28). According to Daniel Barnes, during his boot camp experience, the troops were
The war managers attempted to increase the productivity of the troops by using techniques derived from the managerial control systems of corporations. Hence, the managerial model of reality imposed on the war by PPB led the U.S. leaders to believe that the soldiers could be prodded into boosting output through incentives, standards, performance evaluations, appraisals of efficiency and monitoring.

First, award systems were structured to encourage the troops to produce high body counts. For instance, in some cases, confirmed VC kills could earn a GI a badge, a beer or additional Rest & Recreation (Caputo, 1977; Citizens Commission of Inquiry, 1972; Vietnam Veterans Against the War, 1972). Some divisions even sponsored contests. One such contest took place in 1969 and was called “Best of the Pack.” The winner was determined by points which were awarded for the following:

- 5 - Per man per day above 25 on an operation
- 10 – Each possible body count
- 10 – Each 100 lbs. of rice
- 15 – Each 100 lbs. of salt
- 20 – Each mortar round
- 50 – Each enemy individual weapon captured
- 100 – Each enemy crew served weapon captured
- 100 – Each enemy Body Count
- 200 – Each tactical radio captured
- 500 – Perfect score on CMMI (inspection)
- 1,000 – Each prisoner of war

Points were deducted for the following:

- 50 – Each U.S. WIA (wounded)

Second, the troops’ performance was measured against standard kill ratios and other statistics. Ewell and Hunt provide an example of how troops were hierarchically ranked based on a predetermined contact success ratio:

forced to “stand up and scream, ‘Kill,’ before you could sit down and eat” (in Citizens Commission of
In dispersed, small unit warfare, the success of a unit was largely dependent on the skill with which small units handled each individual contact. If one visualized a contact as a sighting and a success as one or more enemy casualties, the following matrix gives the general idea:

<table>
<thead>
<tr>
<th>Contact Success Ratio</th>
<th>Skill Level of Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>75 percent</td>
<td>Highest skill observed</td>
</tr>
<tr>
<td>65 percent</td>
<td>Very professional</td>
</tr>
<tr>
<td>50 percent</td>
<td>Unit is beginning to jell</td>
</tr>
<tr>
<td>40 percent</td>
<td>Unit has problems but correctible</td>
</tr>
<tr>
<td>Below 40 percent</td>
<td>Unit has serious deficiencies in small unit techniques. Probably does many things wrong (1974, p. 213)</td>
</tr>
</tbody>
</table>

In addition, combat scorecards were used to evaluate the effectiveness of maneuver battalions. For example, in the 503rd Infantry, a battalion’s performance was measured by a weighted average approach. Positive weights were allocated to enemy kills, prisoners, enemy contacts, and percent of first term reenlistments. Negative weights were assigned to AWOLs, delinquency reports, accidents, malaria cases, narcotics charges and various disciplinary actions (in Johnson, 1971, p. 30-31). Further, MACV and the Office of Systems Analysis were continually seeking statistical means for measuring the effectiveness of the Army of South Vietnam (ARVN). Measures included: minimum present for duty, number of desertions, comparisons between U.S. and ARVN kill ratios, battalion days of operations, days of enemy contact, number of operations, weapons loss ratio, etc. (*The Pentagon Papers*, Vol. II, p. 507-508).

Third, attempts were made to define the most efficient types of killing. According to a study done by the Office of Systems Analysis, the U.S. achieved the greatest returns (e.g., highest kill ratios) when the enemy attacked entrenched U.S. units.
Further, MACV computed the efficiency of U.S. operations with and without air assets. According to Ewell and Hunt:

With no air assets, brigade performance averaged 1.6 Viet Cong losses per field day – hardly a creditable return. With an Air Cavalry Troop, this figure rose to 5.1 Viet Cong per day: an increase in performance of 218%. With an Assault Helicopter Company, performance averaged 6.0 Viet Cong losses per day. … when a brigade was supported by both an Air Cavalry Troop and an Assault Helicopter Company, brigade performance rose to 13.6 Viet Cong losses per day – an increase of 750% (1974, p. 55).

Consistent with Ewell and Hunt (1974, p. 151), this information was important because, “a good general rule was to concentrate on measuring activities that culminated in meaningful results, to measure them periodically, and to stay in high efficiency areas.”

Lastly, the production of death was monitored by senior officers hovering over the battlefield in helicopters (Citizens Commission of Inquiry, 1972; Van Creveld, 1985).

As illustrated in the following sections, the PPB induced delusion that the U.S. soldiers would wholeheartedly adopt their instrumental identities as killers and willingly fulfill the political elites selfish aims led to internal inconsistencies which would eventually undermine the U.S. efforts in Vietnam. For as Huyghe notes, “Impervious to all evidence contradictory to their own principles, rational systems admit only partial truths and because they refuse to integrate these truths into the living complexity of reality, are transformed into devastating errors and aberrations” (in Huyghe and Ikeda, 1991, p. 156).

**Results from Body Count Pressures**

In the Vietnam war, promotion in the officer corps was dependent upon a high body count. As a result, the GI’s were constantly pressured by their commanding officers

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3 However, once the enemy learned that they could not overrun a dug-in U.S. unit as large as a company or more, they quit trying until Tet (Enthoven and Smith, 1980).
to produce dead VC. This resulted in the “mere gook” rule – “If its dead and Vietnamese, its VC” becoming a rule of thumb in the bush (Caputo, 1977; Gibson, 1986; Ehrhart, 1983; Young, 1991). As William D. Ehrhart, a decorated Marine Corps sergeant, relates in one of his memoirs on the war:

You know what we do when we get sniped at from some ville? … We call in an airstrike. Couple of snake-eyes, couple of napalm canisters – instant French fries. Level the whole ville. Then go in and count up the bodies. Oh, yeh, the brass likes body counts. Anything dead is VC. And you know what…? I can make it read like we scored a great victory against the forces of communism and evil. It’s easy! Call somebody’s house an enemy structure. Call a bombshelter an enemy fortified position. Call a helpless old man a de-tai-nee. Bingo! Facts and figures. We win. Not only can I do it – I have to do it! They don’t wanna know the truth…. They got the whole thing all worked out, …, and you better not be the one tell ‘em we ain’t getting nowhere (1983, p. 169).

This pressure for body counts not only led to the slaughter of noncombatants, but also to the systematic falsification of battle reports, and the routine violation of the rules of engagement and regulations covering the treatment of prisoners (Caputo, 1977; Citizens Commission of Inquiry, 1972; Ehrhart, 1983; Gibson, 1986; Herr, 1977; Johnson, 1971). As Charles David Locke, a mortar man for the Americal Division, relates with respect to one encounter with the enemy:

We stopped and called the colonel and told him we had one wounded dink, you know, and that we wanted him to send a chopper. The colonel says, “Is that what I heard you say? Wounded?” And the sergeant said, “No.” And they blew his head off.

Before we left on this mission the captain of the company had told us definitely do not take any prisoners. He didn’t want to hear about any prisoners. He wanted a body count. He said he needed seven more bodies before he could get his promotion to major (in Citizens Commission of Inquiry, 1972, p. 228).

As early as 1962 it was understood by many Americans directly involved in the war that the U.S.’s indiscriminate slaughter killed many more civilians than it did VC and
as a result, created many new VC (Chomsky, 1995; Enthoven and Smith, 1981; Sheehan, 1988). As Dr. Gordon Livingston, Major in the U.S. Army stated, “The absurdity, for example, of dropping five million tons of bombs on a country that we are attempting to defend, I think is so patently obvious that only by an intense denial of what has happened can we be persuaded to live with this” (in Citizens Commission of Inquiry, 1972, p. 34).

And it was, in part, by denial that the U.S. leadership managed to do so. The decision makers in Washington D.C. were insulated from the reality of the war not only by seeing it through the lens of PPB which conflated tangible results of any kind with progress, but also, as illustrated in the above quote from Ehrhart, by the artificial and antiseptic language used in the reports. For the war managers there was no slaughter of innocent civilians with aerial bombs but rather an “air interdiction of hostiles,” what was in actuality leveling a helpless village became for reporting purposes “destroying the social infrastructure,” and as far as the U.S. leaders were concerned the Vietnamese did not live in their village but rather “infested the area” (Harris, 1996, p. 76). Plus, air raids did not destroy peasant’s huts or pigsties, but rather, “enemy structures” which for the war managers conjured up World War II images of German barracks and ammunition plants (Sheehan, 1988). Thus, the language was distorted so that the war managers saw only what they wanted to see in exactly the way they wanted to see it – progress towards defeating an evil enemy which possessed the same war technology as the U.S..

While this artificial language masked the incredible destruction and tragedy wrought by U.S. actions and made it easier for the political elite to engage in the war, the language fostered an erosion of meaning in the foot soldiers’ world and even made his life more dangerous (Caputo, 1977; Gibson, 1986). As Caputo relates:
We were fighting in the cruelest kind of conflict, a people’s war. It was … a war for survival waged in a wilderness without rules or laws; a war in which each soldier fought for his own life and the lives of the men beside him, not caring who he killed in that personal cause or how many or in what manner and feeling only contempt for those who sought to impose on his savage struggle the mincing distinctions of civilized warfare – that code of battlefield ethics that attempted to humanize an essentially inhuman war (1977, pp. 217-218).

The life of the foot soldier was made even worse by the fact that in this army which McNamara had molded into the image of Ford Motor Company, the officers became fixated on their individual career advancement (which required high body counts) with little attention paid to the welfare of the troops (Caputo, 1977; Gibson, 1986). Under such circumstances, the soldiers' lives became objectified as the raw material needed to produce a high body count (Citizens Commission of Inquiry, 1972; Gibson, 1986; Santoli, 1981). As Michael O’Mera, a captain in the army, relates:

The thing which seems so terrible to me was the fact that the lives of Americans were placed second to enemy dead. Body count meant more to commanders that the lives of Americans, and when this I believe takes place, when they are used as bait, when they are not used to get intelligence targets but just out there hoping to be fired upon, how can you expect a GI to feel … (in Citizens Commission of Inquiry, 1972, p. 72).

The Contradictions Appear

Theodore Porter (1994, 1995) argues that quantitative representations work best if the world they aim to describe can be remade in their image. In other words, in order for people to accept the validity of quantitative measures of worth, the concept being considered must itself change. If this does not occur, then the quantification will be perceived as inadequate by those people whose value it purports to gauge and they will rebel against the behavior implied to be acceptable by the representation. As the remainder of the paper demonstrates, this is what occurred in Vietnam.
The research has shown that PPB’s emphasis on the instrumentally rational linkages between the inputs to defense and the outputs distorted the U.S. war managers’ perception of what was occurring in Vietnam, as well as what was important. Thus the U.S. leaders assumed they were fighting a limited war with an economically rational adversary. They also believed that there were technological solutions to all problems and that the U.S. soldiers would conform to their instrumental identity as alienated labor in the production of death. However, war is not an abstract game that can be won through calculated applications of force, but rather “… a hurly-burly of violence in which men prevail through imagination and the fortitude to struggle on despite reverses” (Sheehan, 1988, p. 444). Given that the rational lens of PPB could not capture the everyday horror of combat for the foot soldier, the U.S. leaders’ representation of the war eventually clashed with reality and when this occurred, the U.S. Armed Forces in Vietnam began to fall apart. As Colonel Robert D. Heinl, Jr. would write in the usually self-congratulatory 

*Armed Forces Journal* on June 7, 1971:

> The morale, discipline and battleworthiness of the U.S. Armed Forces are, with a few salient exceptions, lower and worse than at any time in this century and possibly in the history of the United States. By every conceivable indicator, our army that now remains in Vietnam is in a state of approaching collapse … (1971, p. 30).

The contradictions between representation and reality began to appear with the Tet Offensive, which began on January 31, 1968 when the VC launched a series of coordinated attacks against all the major cities in South Vietnam. The Tet Offensive came as a huge surprise to the U.S. leaders. The systematic falsification of the body count reports had led Westmoreland to conclude that the “cross-over point” (e.g., the point at which the VC were being killed faster than they could be reproduced) had been
reached the previous autumn. The belief that the U.S. was winning the war through attrition was so overwhelming that the leaders dismissed as unbelievable captured documents indicating that the attack was forthcoming. As one U.S. Army intelligence officer said, “If we’d gotten the whole battle plan, it wouldn’t have been credible to us” (quoted in Gibson, 1986, p. 165). This was due in part to the fact that the U.S. leaders could not think outside of the managerial model of reality imposed on the war by PPB which masked the social realm and asserted that a U.S. victory was guaranteed as long as the inputs were managed properly. Hence, a grass root effort which relied upon human ingenuity rather than technology would have been dismissed as inconsequential by the U.S. war managers.

While the U.S. soldiers were able to overpower the VC in the Tet Offensive and hence, claim a military victory, on the political side it was a complete defeat for the U.S. and Saigon. For this large a coordinated effort could not have taken place without the cooperation of the people of the South, the very people the U.S. were supposedly defending from the VC (Ehrhart, 1986; Gibson, 1986; Young, 1991).

Shortly after Tet, most of the U.S. troops started viewing Vietnam as a lost cause (Ehrhart, 1986). As Fred Gardner reported in the New York Times:

It was in April, 1968, that I first heard a Vietnam veteran describe a seek-and-destroy mission as “seek-and-avoid.” He said that most of the men in his company, an infantry unit stationed near Danang, didn’t think the war seemed “worth it” in terms of life, limb and disrupted youth. “On patrol,” he explained “we were supposed to go a mile and engage Charlie, right? What we did was go a hundred yards, find us some heavy foliage, smoke, rap and sack out” (1970, p. 31).

As the years progressed and a growing percentage of the ground troops were unwilling conscripts, rather than eager volunteers, the disintegration of the U.S. forces in
Vietnam would become so severe that in 1970 Gardner (1970, p. 31) would conclude, “President Nixon may claim credit for phasing down the war; Congress may debate a timetable for pulling out; but the fact is that rank-and-file G.I.’s are ending the fighting on their own.” The means by which the G.I.s revolted against their instrumental identities as producers of death are discussed in the following section.

**Combat Refusals, Fraggings and More**

The difference between the soldiers’ experience of the war and that of the bureaucrats is captured in the following quote from Emerson:

> The soldiers had a year in Vietnam, sometimes a little less. Over and over they counted each day gone and all the days left to get through. They counted all the time and told you fifty days were left, ten days, three days. The Army counted everything else, insisted that all things be counted, until the numbers meant nothing – but still the counting kept on (1976, p. 65).

After the Tet Offensive proved that a large majority of the South Vietnamese viewed the U.S., not the VC, as the enemy, the hypocrisy of the war became blatantly clear to many U.S. soldiers. The anger expressed in the following quoted by Ehrhart was a typical GI reaction:

> I’d been a fool, ignorant and naïve. A sucker. For such men [e.g., Johnson, McNamara, Nixon, etc.], I had become a murderer. For such men, I had forfeited my honor, my self-respect, and my humanity. For such men, I had been willing to lay down my life. And I had been nothing more to them than a hired gun, a trigger-man, a stooge, a tool to be used and discarded, an insignificant statistic (Ehrhart, 1986, p. 175).

Although as early as 1965 soldiers were registering their discontent with the war by refusing to follow orders, after Tet there was a rapid increase in the incidence of combat refusals (Moser, 1996). The first reported occurrence of mass mutiny took place on August 24, 1968 during the battle for Queson. For four consecutive days, Alpha
Company attacked the same North Vietnamese bunker system suffering high casualties with each assault. On the fifth day when Lieutenant Colonel Robert C. Bacon ordered the sixty men remaining in Alpha company to storm the bunkers again, the men simply refused (Anonymous, 1971b; Boyle, 1972; Cortwright, 1975). The commander of Alpha Company, Lieutenant Eugene Schurtz radioed Bacon and in a nervous voice reported the following:

“I’m sorry, sir, but my men refused to go … We cannot move out.” Bacon turned pale and fired back into his radio phone: “Repeat that, please. Have you told them what it means to disobey orders under fire?” “I think they understand,” said the lieutenant, “but some of them have simply had enough, they are broken. There are boys here who have only ninety days left in Vietnam. They want to go home in one piece. The situation is psychic here” (quoted in Boyle, 1972, p. 86).

Lieutenant Schurtz was relieved of duty and Bacon ordered two senior officers to go and speak with the men. After several more refusals, most of the sixty men grudgingly and halfheartedly began to move out. According to military code, mutiny in time of war is punishable by death. However, none of these men received even a reprimand (Boyle, 1972; Cortwright, 1975).

Later in the year, in November, 1968 another mutiny occurred in Cu Chi, near the Cambodian border. Twenty-one men of the 1st Platoon, B Company refused an order to advance into enemy territory (Cortwright, 1975). Then, in April, 1970 a mutiny took place in front of CBS television cameras. The commander of Charlie Company ordered his men down a road supposedly surrounded by VC forces. The men refused arguing that a direct advance would almost certainly draw fire and produce casualties. As the men made a case for an alternative route, the CBS viewing audience witnessed first hand a
remarkable change in combat leadership, the emergence of battlefield democracy (Anonymous, 1970a; Cortwright, 1975).

After 1968, many field officers in Vietnam became painfully aware that the troops under their command may refuse to follow orders. In response, many started to abandon the age old military tradition of unilaterally issuing commands and began instead to “work it out” with the troops by discussing alternatives with the men (Anonymous, 1970b; Ayres, 1971; Cortwright, 1975; Saar, 1970). In 1970, veteran Vietnam correspondent John Saar published an article in *Life* about one such officer, Brian Utermahlen, the commander of Alpha Company. Utermahlen’s men respected and responded to his command because he frequently sought their opinion before making crucial decisions and because he was lenient with respect to dress code. According to Utermahlen, he relaxed his leadership style because:

> “These guys are no longer blindly following puppets” … “They’re thinkers and they want intelligent leadership. It’s not a democracy, but they want to have a say. If I ran this company like an old-time tyrant, I’d have a bunch of rebels. There are people in the company with more experience than I have, and if they think I’m doing something grossly wrong, I’m ready to listen” (quoted in Saar, 1970, p. 32).

However, not all enlisted men had commanders as wise as Utermahlen. Many of them had to resort to a much more desperate measure to ensure soldier democracy and that was fragging (Anonymous, 1971c; Ayres, 1971; Cortwright, 1975; Linden, 1972; Moser, 1996). Fragging was the morally neutral slang term used by U.S. soldiers to describe the murder or attempted murder of a strict, unpopular or aggressive officer (Anonymous, 1971c; Heinl, 1971; Moser, 1996). Fraggings have occurred in every war in this century. However according to Linden (1972) the fraggings in Vietnam stood apart from those of World War I, World War II and Korea in their prevalence, the
indifference with which they were committed, the psychological warfare GI’s used to prepare the victim, and the degree to which they effectively crippled the command. For as Cortwright notes:

The ultimate impact of fragging lay not with any one particular incident but with its general effect on the functioning of the Army. For every one of the more than five hundred reported assaults, there were many instances of intimidation and threats of fragging which often produced the same result. The unexpected appearance of a grenade pin or the detonation of a harmless smoke grenade frequently convinced commanders to abandon expected military standards. Once a commander was threatened by or became the actual target of a fragging, his effectiveness and that of the unit involved were severely hampered. Indeed, as internal defiance spread within many units, no order could be issued without first considering the possibility of fragging (1975, p. 46).

Thus, the soldiers resorted to as violent, desperate and ruthless a means to gain control of their lives as the war itself. They turned their instrumental identities as killers to their advantage by fighting a war with the establishment that put them in Vietnam in the first place, the U.S. Army. As Daniel Notley noted with respect to fraggings, “GI’s are starting to vent their frustration on the institutions and the people that have frustrated them rather than on the Vietnamese people. I think it is really scarring them [the war managers]. They have created a monster and now it has turned on them” (quoted in Citizens Commission of Inquiry, 1972, p. 192-193).

The level of desperation caused by fraggings can be seen in the Army’s attempted solution to the problem. By 1970, many officers were so afraid of the enlisted men that they started restricting access to grenades and rifles (Anonymous, 1971c; Cortwright, 1975; Gardner, 1970; Jay and Osnos, 1971; Linden, 1972). It was the ultimate contradiction for an unarmed Army could not fight a war.
Outside of fraggings and mutinies, the collapse of the U.S. command in Vietnam was also evident from the GI’s excessive drug use, the rapidly increasing desertion and dishonorable discharge rate, as well as the militant unrest of many African Americans serving in Vietnam (Cortwright, 1975; Heinl, 1971; Jay and Osnos, 1971; Linden, 1972). By 1971, the dissatisfaction was so great that some U.S. GI’s defected to the ranks of the VC (Heinl, 1971). As Time reported in 1971:

Only 18 months ago, every general worth his stars was complaining that troops were being withdrawn too fast. Now, officers from Chief of Staff William C. Westmoreland on down are known to be arguing that they are not being pulled out fast enough. “If we are going to have to fight it as we are now,” a Pentagon general said last week, “then let’s get everyone out as fast as possible. We’re just murdering ourselves sitting there” (Anonymous, 1971c, p. 34).

Conclusion

While managerial accounting has contributed to disciplining labor in capitalist societies by elevating instrumental rationality, the pursuit of profit, etc. to truth, this paper has shown that it lacks the capacity to capture and regulate all human endeavors. Worse, when it is used to represent situations for which it is ill suited, horrible aberrations can result. This paper examined the role PPB played in changing visibilities in the DOD in such a way that war was foolishly perceived to be a rational productive process. PPB accomplished this by elevating the measurable characteristics of war (e.g., body counts, tonnage of bombs dropped, etc.) to truth and rendering the qualitative aspects (e.g., social relations, emotions, ingenuity, etc.) invisible. This led the U.S. war managers to take actions in Vietnam based on a lens which failed to capture the most important and relevant information.
Thus, the U.S. leaders actually thought they were fighting a limited war with an economically rational adversary. They also assumed that technology was more important than human ingenuity for winning a war and that the U.S. soldiers would conform to their instrumental identities as killers and could be manipulated through incentives and controls into producing high body counts. However, the Vietnamese were not fighting a limited war but rather a total war and for every new technology the U.S. introduced, the VC found a way to obstruct it. Further, as the war dragged on and a large percentage of U.S. ground troops were unwilling conscripts, the soldiers started rebelling against their instrumental identities as killers of VC and started turning their training on the institution that put them there. In the quintessential contradiction, it would be the U.S. soldiers, more than the VC, that would defeat the U.S. war effort.

Thus, while accounting’s over-rationalized way of thinking has improved efficiency and productivity in capitalist economies by legitimizing the structural violence required for extracting surplus value from labor, this paper has shown that it could not tame and lend credibility to war. For war is the source of all evil in that it normalizes insanity (Ikeda, 1995) and hence will never be amenable to rational control.
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How the Army Runs. Chapter 9. Army Planning, Programming, Budgeting, and Execution System. Before the era of Secretary of Defense McNamara, each Service essentially established its own single-year budget and submitted it to Congress annually. Secretary McNamara, however, applied a different approach founded on a study by the RAND Corporation. He required the Services to prepare a single document, the then Five Year Defense Program, or FYDP, which detailed their resource requirements on a multi-year basis. He established himself as the sole authority for approving changes to the FYDP, and Servi