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Management Accounting Approach in International Strategic Moves: The Guantanamo Case

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ABSTRACT

An application carried out in the USA, which is closely related to international relations, is the subject of this study. The USA created a camp by renting a piece of land called Guantanamo in the south of the Cuban Island. In this camp, people alleged to be international criminals or members of a terrorist organization were kept, imprisoned and subjected to various treatments. With this action, the USA aimed for many goals, incurred costs and aimed to gain a benefit in return for these costs. The aim of the study is to examine the aims to be achieved by the Guantanamo camp and the costs incurred, to subject these to a deep analysis in terms of the USA, Guantanamo and the world public opinion and to present the results to the world public opinion by examining them in terms of management accounting. As a result of the analysis, it has been determined that Guantanamo Prison affects the net profitability positively for the USA, while negatively affecting the net profitability for the selected location, Guantanamo, and the world public opinion.

Keywords: Strategy, Strategic Management, Strategic Management Accounting, International Relations, Guantanamo Prison.

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INTRODUCTION

Almost every person, family, community of people, city, state, institutions, organizations and groups make strategic decisions on many issues that concern them. If the issue is considered individually, people make their most important strategic decisions when choosing a job and a spouse. Besides, they may have to make strategic decisions on many important issues that may radically affect their future. Similarly, institutions and states make strategic decisions on many issues, and these decisions significantly affect the future of institutions and states.

Since the subject of the study is determined on the level of international relations, the following explanations will be continued on strategic issues made at the institutional level, that is, made at the country or state level, rather than personal strategic decisions.

Important strategic decisions for a state can be listed as the decision to become or not to become a member of an international organization or community, the decision to enter or not to enter into war, the decision to initiate or terminate diplomatic relations with other states, etc. The aim of states can be summarized as "They should

also make their citizens happy, in addition to maintaining their existence". In order to make their citizens happy and maintain their existence, states may have to perform actions that do not seem like a normal form of behavior in daily life, such as going to war, occupying another country's territory, abandoning a piece of land under their sovereignty, killing or kidnapping some people. In order to make their citizens happy, states regularly carry out routine tasks such as investing in cities, opening cultural centers, giving incentives, providing support, and reducing inflation. In addition to these, they can engage in many activities that can be considered routine, such as operating in international organizations or institutions, making international commercial agreements, and attracting international capital to invest in the country. These activities are activities that states have to carry out regularly under normal conditions in order to make their citizens happy or provide adequate living conditions. In addition, states can engage many activities under daily working conditions or in underground operations behind secret doors. These activities aim not only to make their citizens happy but also aim to gain superiority over other states. Superiority can be achieved in various ways, such as commercial, military, political, territorial

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gains, psychological, etc. States gaining superiority over each other can occur in the form of routine actions, either covertly or overtly, as well as through attacks at expected or unexpected dates and times. These attacks aimed at gaining superiority over other states can take various forms, such as starting a non-existent international relationship, ending an ongoing international relationship, declaring war on any state or occupying the territory of any state, arresting, detaining or killing any individual. Countries that carry out these attacks in the international arena may sometimes achieve their goals, but the opposite may also occur. The goal that seems to have been achieved after the attack may be lost depending on the reaction of the rival state. Moreover, a significant part of the opportunities available before the attack may be lost due to reasons such as the wrong attack, the wrong date, the wrong state.

While states carry out their visible activities in order to please their citizens in the international arena, they remain within international legal dimensions. However, sometimes their secret international activities or attacks may not be in compliance with international law. Although every state that engages in such activities declares to the international public that it carries out all its activities at the international legal level and does not do anything illegal, such activities can sometimes be a matter of debate.

It would be useful to leave the explanations about successful or unsuccessful attacks at the international level to other sections of this study and to explain the purpose of the article. A practice carried out by the USA, which is closely related to international relations, is the subject of this study. The USA rented a piece of land in the south of the Cuban Island, called Guantanamo, and created a camp. In this camp, people alleged to be international criminals or members of a terrorist organization were detained, imprisoned and subjected to various treatments. Although all of these actions took place in a remote location away from the eyes of the world, the events have leaked to the world public opinion. What happened in Guantanamo is not a situation that has been very common or frequently encountered throughout human history. With this action, the USA aimed for many goals, incurred costs and aimed to gain a benefit in return for these costs. This purpose of gaining benefit can be thought of as income obtained in return for costs.

The purpose of this study is to subject the aims to be achieved and the costs incurred by the Guantanamo camp to a deep analysis in terms of the USA, Guantanamo and the world public opinion, and to present the results to the

world public opinion by examining the results in terms of management accounting. In line with this objective, the study consists of five parts. Following the introduction, the concept of strategic decision is explained in the second part. In the third part, management accounting is explained, and in the fourth part, the concept of international relations is explained. In the last part, which is the fifth part, after giving information about Guantanamo Prison, the creation of this prison was subjected to benefit cost analysis for various groups. The study was concluded with the sixth part, conclusion. It is thought that the study will contribute to the literature as it is the first study on the subject.

STRATEGIC DECISION

Before explaining the concept of "Strategic Decision", the terms of this concept are examined separately as follows:

Strategy and Strategic Management

The word "strategy" is based on the Greek "strategos" meaning "general". The Greek verb "stratego" means "to plan the destruction of one's enemies through the effective use of resources" (Bracker, 1980). Examples of military-based strategies are the use of the Trojan Horse, the development of the warship and the concept of fortified castles (Chinowsky, 2000).

Although the concept of strategy has maintained its importance throughout history in a military or political context, today it has a broader perspective and a meaning that does not differ from the general politics of any institution or country. Today, strategy has spread to a framework that focuses on the welfare, demands and tendencies of society rather than the military dimension. Therefore, strategy today covers a wide area including psychological, social, economic, ideological, military and administrative issues. In the field of management, the concept of strategy, which began to be used in the second half of the 20th century, functions as a tool that enables businesses to achieve their goals by using their resources effectively to regulate their relations with their environment and gain competitive advantage (Demir & Yilmaz, 2010).

Strategy in business management refers to the process of ensuring environmental compliance based on continuous internal and external environmental analysis in order to provide a certain direction to businesses and to maintain competitive advantage in the market. In this context, creating the necessary action plans and providing the necessary tools and resources to implement these

plans constitute the basis of the strategic management process. In other words, strategy involves creating a long-term general business plan by effectively using existing resources to achieve predetermined goals (Ergin & Elmacı, 1999).

Strategy is the sum of the steps taken by managers to increase business performance compared to their competitors. If the business strategy leads to superior performance for the business, the business has a competitive advantage (Hill & Jones, 2022). In this context, strategy is the deliberate exploration of a plan of action that will develop and increase a business's competitive advantage. For any company, this search is an iterative process that begins with **recognizing the current position** and resources available. In this process, the most dangerous **competitors** are those who are most similar to you. A self-made business, no matter how small, already has some kind of competitive advantage. In this context, the objective is to enlarge the scope of your advantage, which can happen only at someone else's expense (Henderson, 1989). Thus, the essence of strategy is the creation of a unique and valuable position by choosing different sets of activities from competitors. If there was only one ideal position, there would be no need for strategy. If the best set of activities to produce all varieties, meet all needs, and reach all customers were the same, companies could easily switch between them and determine their operational efficiency performance (Porter, 1996).

The term "strategic" means "related to strategy". Since strategies can exist at various levels of a business; it is completely acceptable and appropriate to have a strategic plan at the business level, business unit level, and functional level. "Strategy" also means "important or valuable." Therefore, strategic plans aim to address the "important issues" at all levels of the business. In this respect, strategic issues, initiatives and plans are issues that affect the business in significant ways. Among these, those related to the direction and goal of the company (where is the business going?, what will happen?) are the most important. Not all strategic issues have to be long-term; a short-term crisis can also be of strategic importance and should be addressed accordingly. Briefly; the term "strategy" means "of great importance" (Nickols, 2016).

Strategic management involves analysis of a firm's internal and external environment and aims to ensure maximum use of resources according to objectives. Another important aspect of strategic management is supporting organizations to anticipate and cope with

change. It also helps improve the ability to successfully cope with uncertainties and increases the ability to achieve goals by defining the process of achieving them (Bracker, 1980).

Strategic management is a set of decisions and actions that develop and implement strategies to provide a competitive advantage against the environment in order for the business to achieve its goals. Business managers utilize the strategic management process to answer strategic questions such as "Where is the business now and where would it like to be in the future?, What changes and trends are there in the competitive environment?, Which action plans will help achieve the goals?" (Daft, 1997). In this context, strategic management is a set of decisions and activities that focus on the development and implementation of effective strategies and the evaluation and control of their results. The strategic management process can be defined as a specific decision-making or problem-solving process. The beginning of the strategic management process, which generally includes the stages of planning, implementation and evaluation, is the determination of goals and the development of appropriate strategies. This is followed by the implementation of these strategies and the control and evaluation of the results obtained (Alpkan & Doğan, 2008).

Yüzbaşıoğlu (2004) defines strategic management as "the science of clearly and precisely explaining the functional decisions that will enable the organization to achieve its goals, completing and evaluating the integrity".

In this context, strategic management involves explaining the functional decisions of the organization in a distinct, clear and understandable way, requires the harmonious combination of these decisions with each other, and focuses on the systematic evaluation of the results obtained.

Decision and Strategic Decision

Managers face a number of challenges related to their decision-making processes, both due to the rapidly changing business world and the desire to achieve predetermined goals. Since the decisions taken by the manager play an important role in determining the success or failure of the business, the decision-making process in modern business is considered a critical function in business management (Kalmış & Dalgın, 2010).

The choice made by a manager or any individual on any issue is a decision. For this reason, the concepts of “preferring, adopting, choosing, taking a stand” and “decision making” are very related concepts. The solution or alternative path that a manager adopts after a process of deep thinking and evaluation on the issue represents the manager’s decision (İzci, 2014: 190). Decision making means making an evaluation about what to do in a particular situation after considering some alternative action plans. The decision-making process is similar to the management process and includes three basic stages: finding a decision-making opportunity, finding possible action plans, and choosing among action plans (Harrison, 1996). These steps are followed to make a decision consciously and effectively.

In businesses, decisions are generally classified within a certain hierarchy. This classification is as follows (Arslan, 2008):

- Corporate Decisions
- Strategic Decisions
- Managerial Decisions
- Operational Decisions

This hierarchical classification provides a framework for understanding and managing decisions made at different levels of businesses.

Strategic decisions are decisions made in environments where change and competition are intense. These decisions are generally aimed at long-term goals and involve situations where the business faces risk, complexity and uncertainty. In addition, strategic decisions aim to gain advantage over competing activities and are result-oriented (Ülgen & Mirze, 2010; Arendt, Priem & Ndofo, 2005). In other words, strategic decisions can be defined as decisions taken in situations where future uncertainty and risk are high. In this context, the strategic decision-making process requires considering creativity, innovation, change and long-term impacts. Strategic decisions should be based on the principles of sustainability and effectiveness, which are important for the long-term success of the business (Papatya & Uygur, 2019).

Unlike many other decisions, strategic decisions deal with the long-term future of the organization and have three basic characteristics (Hunger & Wheelen, 2020):

- **Rarity:** Strategic decisions are unusual and usually do not have a predetermined situation to follow.
- **Significance:** Strategic decisions require significant

resources and require great commitment from people at all levels.

- **Directing:** Strategic decisions are smaller decisions throughout the organization that provide guidance for future actions.

Since strategic decisions relate to the future goals and position of institutions, they involve great uncertainty and unpredictability. These decisions are made by coalitions that represent different units within the organization and therefore have various individual interests, as well as focus on different strategic agendas. This shows that strategic decision making is a highly political process (Shepherd & Rudd, 2014; Kurdoğlu & Ateş, 2021).

Today, the globalization of markets and the development of communication and transportation technologies have brought about an intense competitive environment in the business world. Being successful in this competitive environment is possible by making timely and correct decisions. In order to make the right decisions, timely, accurate and sufficient information is needed. Businesses must be able to produce a wide range of information, from their own internal activities to market competition, from the activities of rival companies to market structures, and deliver this information on time and to the necessary places. In this way, businesses can increase their competitiveness while continuing their operations profitably (Göl, 2015).

In other words, the ability to access information quickly and effectively plays a critical role in businesses gaining competitive advantage. Being successful in competitive environments is not only related to access to accurate information, but also to the ability to use this information effectively and make quick decisions.

MANAGEMENT ACCOUNTING

In today’s competitive business environment, it is vital for business managers to make the right decisions to achieve their business goals. The decision-making process is a process that requires choosing the most appropriate one among various alternatives. Managers need information about decision options when choosing between these alternatives. Here, management accounting is a discipline that provides business managers with the information they need in their decision-making processes by providing numerical data (Yürekli, 2017). In this regard, management accounting is a type of accounting that provides business managers with the ability to organize and interpret the necessary information, create an annual budget and control it with standard applications, and also offers the

opportunity to make strategic analysis to evaluate the current situation (Yükçü, 1999).

The management accounting information system does not adhere to any formal rules that define the nature of processes, inputs or outputs. The criteria are flexible and based on management objectives. The management accounting system has three general purposes. These are (Hansen & Mowen, 2007):

- To provide information to determine the cost of relevant products, services and other objects,
- To provide information for planning, control, evaluation and continuous improvement,
- To provide information for decision making.

Management accounting collects information obtained not only from financial accounting sources, but also from economics, finance, operations research and other related disciplines, going beyond the boundaries of accounting, and transforms this information into usable data in line with the needs of management (Hacıüstemoğlu & Şakrak, 2002).

The information provided by accounting, especially financial accounting, helps managers in planning, control, organization and direction, and decision-making functions. At this point, the features that make management accounting different from financial accounting are as follows (Garrison, 1991):

- Management accounting focuses on providing data that the manager will use,
- Management accounting places more emphasis on the future,
- Management accounting attaches importance to data being relevant and flexible,
- Management accounting places less emphasis on precision and more emphasis on non-monetary data,
- Management accounting focuses on parts of the business rather than looking at the business as a whole,
- Management accounting draws heavily from other disciplines,
- Management accounting is not governed by generally accepted accounting principles,
- Management accounting is not mandatory.

Topics included in the field of management accounting that help corporate managers make plans by using accounting as an effective tool and make decisions by auditing activities are (Haftacı, 2013):

- Collecting cost and profit data,
- Standard costs and budgeting,
- Comparing activities with plans and budgets,
- Making recommendations about the potential consequences of decisions made by management.

The rapid increase in global competition and technological change have primarily led to the need for changes in business management approaches and practices. This need for change has led to the emergence of new searches in accounting systems, which are the basic basis of management decision processes. Businesses must necessarily adopt an adaptation process to meet these changes in cost and management accounting systems. This transformation and developing approaches necessitate an adaptation process to adapt the accounting systems of businesses to the emerging needs (Ergin & Elmacı, 1999).

In the 1980s, academics, consultants, and senior managers emphasized the importance of developing and implementing competitive strategies. Traditional management accounting is generally focused on the internal business and does not deal with external environmental and market conditions. This accounting approach focuses on short-term decisions, preparing plans and budgets, and measuring success. However, it often does not provide the financial information necessary to support monitoring existing strategies and developing new strategies. Strategic Management Accounting (SMA) can address this gap by providing businesses with financial analysis that supports the development of competitive strategies, and strengthens the strategic decision-making processes of businesses by providing such information (Yalçın, 2006). In this context, while traditional management accounting focuses on financial decision analysis and budget control, modern management accounting covers a more strategic approach that emphasizes determining, measuring and managing share value (Appelbaum et al., 2017).

Strategic Management Accounting (SMA) is the practice of preparing, storing and analyzing cost accounting information for management regarding business strategies. Business strategies are particularly concerned with real costs; it covers strategies related

to prices, quantities, market shares, cash flow and overuse of all resources in the business. In this context, it is observed that the term Strategic Cost Management (SCM) is generally used in the literature instead of the concept of SMA (Yüzbaşıoğlu, 2004).

Strategic cost management is not only cost management but also revenue management, in short, it is a philosophy of improving cost and revenue. Therefore, SMA aims to increase productivity, maximize profits and increase customer satisfaction. This philosophy plays a vital role in determining the future of the company because it promotes the idea of constantly finding ways to help organizations make the right decisions, thus moving towards the goal of creating more customer value at lower cost (Kumar & Nagpal, 2011).

In this context, factors such as low cost, high quality, product and service diversity, which arise due to the constant change of customer demands and increasing competition, have made accounting more than just a recording system for businesses, creating and guiding various forward-looking plans and strategies for the future and a tool sensitive to management needs.

After these evaluations regarding management accounting, in addition to being taught as a course, management accounting can be used as a tool in making decisions for businesses, families, all institutions, states and all human communities.

When deciding on any kind of formation, it is necessary to use, think and evaluate non-monetary data as well as monetary data. Regardless of how high monetary costs or revenues may be, the impact of some non-monetary benefits and costs may be much higher and more impressive than the impact of seemingly very high monetary values. Many social, political and economic events based on relationships of interest occur, especially in human relations, inter- corporate relations and intergovernmental relations. To make healthy decisions regarding these events, it is very beneficial to consider not only the benefits or revenues created by the relationship but also the costs or burdens.

In this study, management accounting was tried to be used with this approach. The subject examined is an extremely important, sensitive and impressive issue in terms of human relations. The fact that such a phenomenon took place deeply affected many people, families and the state, and the results were quite striking. What has happened from the beginning of the process until today may have resulted in an outcome or reached a conclusion for one of the parties.

However, the impact this has on different groups of people may be very extreme. In this respect, concrete management accounting analyzes were tried to be made in the study.

INTERNATIONAL RELATIONS

In this section, after general information about international relations is given, the impact of the 9/11 attacks on International Relations is explained in accordance with the subject examined.

General Information about International Relations

International relations theories offer an approach to understanding the causes and formation processes of international events. After the long-term evolution process from the Treaty of Westphalia in 1648 to the end of the First World War, the discipline of international relations gained an autonomous perspective for the first time with the French Revolution in 1789. During this period, international relations were generally referred to as interdynastic relations, with a few exceptions in Europe where monarchies dominated. The Treaty of Westphalia of 1648 laid the foundation for the modern system of nation states in Europe. The French Revolution, on the other hand, revealed era-changing movements such as nationalism and led to the spread of nation-state structures worldwide. With this change, individuals have now shown more interest and participation in foreign policies for their own nations (Kutlu, 2023).

International Relations became a discipline in the 20th century, following World War I, and studies in international relations became widespread and matured after World War II. International Relations is a branch of social science that examines the political, legal and economic interactions between various actors as well as states (Bal, 2006).

Although the concepts of international relations and international politics are sometimes used interchangeably, international relations is a branch of social science with a broader perspective and includes many factors that go beyond political relations between states. This scope includes states, as well as governments, populations, international organizations, non-governmental organizations, multinational companies and other actors. It has a broad perspective covering many areas such as political, economic, commercial, financial, military, cultural and social. In this context, international relations have a broader framework and include not only political interactions between states, but also the participation of other actors and interactions in different fields (Ari, 2001).

The branches of science within the scope of International Relations are defined as follows (Bal, 2006):

- **International Politics:** International Politics is one of the sub-branches of international relations, that primarily examines the relationships between sovereign states, but also explores the complex relationships among various actors including individuals, international organizations, pressure groups, multinational corporations, and terrorist organizations.
- **International Economics:** It is a sub-branch of international relations that deals with foreign trade activities, the circulation of production factors, the decisions taken by countries in this field, international monetary movements, international economic integrations, theories and international relations and connections on the path of development.
- **International Law:** It is all the legal rules that members of the international community, especially independent states, must comply with in their relations with each other.
- **Foreign Policy (Politics):** These are the policies implemented by states outside their borders. There are many relations between states at the political, geographical, educational and military levels, and diplomatic contacts are needed to realize these relations. Diplomatic contacts can occur in a positive or negative way. Diplomacy has a very important place in these negative relations (Daban, 2017).

At the beginning, in international relations where initially only states were the actors/agents/determinants, new actors that emerged over time have gradually increased their effectiveness. In order for any unit to be considered an actor, it must be an organized, effective center of power that can carry out independent activities. Considering these features, when we look at the international environment, states, organizations, legal entities and private individuals that carry out international relations appear as the actors of international relations (Toklu, 2006).

The main actors within the scope of International Relations are defined separately below:

- **States:** The state, which is a geographical integrity governed by a central authority, is seen as the most important actor. The state is the main actor

that initiates efforts to ensure the physical security of the population, ensures the economic well-being of citizens, creates a focal point for loyalty and belonging, and asserts sovereignty (Viotti & Kauppi, 2014).

- **International Organizations:** It is certain that states are not the only axis in international relations, especially in the age of globalization. International organizations, also known as intergovernmental organizations, are organizations established to find solutions to global problems and whose members are states. For example; entities such as the United Nations (UN), the European Union (EU) and the North Atlantic Treaty Organization (NATO) (Viotti & Kauppi, 2014).
- **Supra-national Organizations:** They are actors to which states delegate some of their sovereign rights and powers. The most developed of these actors is the European Union (EU) (Gül, 2014).
- **Non-governmental actors:** Non-governmental actors, which operate in almost every field from political issues to economic issues, from environmental problems to the protection of human rights, and play an important role in all issues, both on a national, regional and global scale, are also classified by definitions such as non-governmental organizations, non-profit organizations and voluntary organizations. Non-governmental organisations, pressure groups and organized interest groups, lobbies, political parties and groups, individuals, private actors, social sub-groups, leaderless communities and movements (workers, feminists, peace, nature), professional organisations, multi-national companies, are the most prominent examples of non-governmental actors (Gül, 2014).

American territory faced an attack for the first time with the 9/11 attacks, which occurred after the Japanese Navy attacked the Pearl Harbor naval base in Hawaii on December 7, 1941. More than two thousand American soldiers died in the attack on Pearl Harbor, and after the attack, the USA decided to enter World War II. While the attacks on September 11th mostly caused the death of civilians, they also started a new era in American foreign policy (Erdem, 2014). The main difference between the attacks and Pearl Harbor is that Osama Bin Laden, the former head of the terrorist organization Al Qaeda, was a non-state (non-government) actor. Osama bin Laden, who initiated the 9/11 attacks, managed to evade the

efforts to kill and capture him for more than twenty years. He was killed by American Special Forces in Pakistan in May 2011 (Viotti & Kauppi, 2014).

For this reason, the effectiveness of non-state actors in the discipline of International Relations has been opened to further discussion after the 9/11 attacks.

Transformation in International Relations Thought after the 9/11

On September 11, 2001, 19 terrorists hijacked four commercial airliners in the United States, crashing the first two into the Twin Towers of the World Trade Center and the third into the Pentagon in Washington, D.C. The last plane, along with its passengers and crew, crashed in a field in Pennsylvania. After all these attacks, in which thousands of people lost their lives, a state of emergency was declared in the USA and the President was given full authority (authority to use all necessary and appropriate force against nations, organizations, or persons who planned, authorized, carried out, or supported the terrorist attacks of September 11, 2001, in order to prevent future acts of international terrorism against the United States). Thus, the war on terror began, and the world united behind the United States by providing the necessary support and assistance to combat the threat. The coalition countries, acting together with the United States of America, demonstrated this widespread support by launching air strikes on the capital city of Afghanistan, Kabul, on October 7, 2001 (Jamison, 2005).

The September 11 terrorist attack is one of the most important breaking points in recent international relations considerations and is considered to be the turning point of the 21st century international system, which created widespread effects even though it did not have the nature of war to a large extent. In the international environment after 9/11, the distinction between Islam and others has become clearer. The opinion has spread that the concept of radical Islam, symbolized by the identity of Al Qaeda, poses a great threat to the civilized world and that global terrorism is the world's most important security problem (Bahçeşehir Üniversitesi Yayınları, 2007).

After 9/11, a new perspective was adopted on concepts such as terrorism, Islam, security, extremism and fundamentalism. The balance of power around the world has been re-evaluated and international politics has become **inconceivable** without taking 9/11 as a basis. New fields of knowledge such as security studies and terrorism studies have rapidly developed and gained importance. The concepts of security and freedom of

travel in daily life have undergone a radical change. New military units were established, strategies were reviewed, and great advances were made in weapons/intelligence technologies. The maps of the countries subjected to military interventions and occupations have changed and political governments have been shaken. Discussions on law and human rights have entered an important turning point with the emergence of practices such as Guantanamo Prison. This process has brought about deep thoughts and struggles about the legal norms and ethical values of the international community (Yılmaz, 2011).

Guantanamo Bay is a 45-square-mile area of Cuba occupied by the United States under a perpetual lease agreement established in 1903. Under this lease agreement, the USA gained the right to use the region for coal supply and naval operations. The text of the lease stipulates that "the United States will exercise full jurisdiction and control over these areas" while also reserving the right to "ultimate sovereignty" over Cuba. Therefore, since December 1903, Guantanamo Bay has operated as a USA naval base, and the area has been closed to private use, access and navigation without the USA permission. The base maintains its own schools, energy system, water supply, and internal transportation system. The base commander describes it as "small town of America." Previously entirely dedicated to military and related purposes, this 'small town' was converted into a detention camp for those seeking asylum in the USA in the early 1990s. Between 1991 and 1996, more than 36,000 Haitian and more than 20,000 Cuban asylum seekers were detained at Guantanamo Bay for varying periods of time under U.S. asylum policies, relying on interdiction, administrative detention, off-shore processing, and repatriation whenever possible. Thereafter, the immigrant processing operation at Guantanamo Bay was closed, except for short-term operations in 1996 and 1997. But in January 2002, shortly after launching a military campaign in Afghanistan, the United States began transferring hundreds of individuals captured in military operations in Afghanistan to Guantanamo Bay, where they have been detained since then without being charged as 'unlawful combatants' (Fleur, 2005).

After the September 11 attacks, the USA adopted unilateral and aggressive security strategies and declared a state of emergency on an almost global scale and implemented this understanding. It has adopted a series of policies and practices that set aside international war law regarding the detention and trial processes of captured terrorist criminals. The practices

in Guantanamo Prison, which are among the examples where the USA set aside or violated its obligations arising from international law, can be considered as important spatial representations of the state of exception, where law is instrumentalized according to the decisions of the sovereign. The extraordinary powers used to combat terrorism under the Bush administration continued during the Obama administration, and Guantanamo became the symbol of continuous detentions and laws that put them outside international law (Ariöz & Özekin, 2021). By deciding to keep the detention facilities at Guantanamo Bay open, Trump repeated his claim that terrorists are not ordinary criminals, but rather enemy combatants, showing that the state of exception has become normalized and continues under the pretext of a global war against terrorism (The Guardian, 2018).

The features that distinguish Guantanamo Camp, which has been operating since 2002, from other prisons are that general legal rules do not apply, what happens inside is kept secret from the outside world, and people are kept for years without being brought to trial. Guantanamo has become a torture center, especially after 9/11. This situation was criticized by many human rights organizations, and the United Nations reports emphasized that the prison should be closed (Baştuğ, 2011).

GUANTANAMO PRISON

Explanations regarding Guantanamo Prison are given under the following headings:

Purpose of the study

The aim of the study is to subject the aims to be achieved by Guantanamo prison, the costs incurred, to a deep analysis from the perspectives of the USA, the chosen location (Guantanamo) and the world public opinion, and to present the results to the world public opinion by examining them from the perspective of management accounting.

Guantanamo Prison

After 9/11 attacks, the terrorist organization Al Qaeda claimed responsibility, and the USA invaded Afghanistan on October 7, 2001, on the grounds that it was used as a base by this organization. Immediately after this occupation, some prisons abroad, which were described as the dark side of Bush's "global war on terror" policy, were established and detainees in these prisons were subjected to torture-containing interrogations. The USA military has transferred terrorist suspects in many

countries, especially Afghanistan, to interrogation centers on American bases and secret prisons established by the Central Intelligence Agency (CIA) for interrogation. On January 11, 2002, the Bush administration announced that a prison was established at the USA Naval Base in Guantanamo Bay, Cuba, to hold terrorist suspects. However, although Guantanamo is known as the only prison where terrorist suspects are detained, the existence of torture prisons in many countries such as Thailand was kept secret until 2006. Among those detained in Afghanistan, Iraq and other countries in the region, 680 suspects were brought to Guantanamo in the first year after its establishment. According to the USA Department of Defense, a total of 797 suspects have been detained in Guantanamo so far. Guantanamo prison is described as "the worst prison in the world". The status of the suspects, dressed in orange clothes and black hoods, has been at the center of discussions about Guantanamo. The Bush administration established this base by opposing international public opinion and human rights organizations in order to easily carry out torture, which is considered a crime, on USA soil and to prevent prisoners held in Guantanamo from benefiting from the rights provided by USA law. In addition, this administration defined the detainees brought to Guantanamo as "enemy combatants" and paved the way for these people to be tried in military courts (Anadolu Ajansı, 2022).

When Barack Obama announced his candidacy for the presidency in 2007, he promised to close Guantanamo and frequently mentioned this commitment as an important promise during his election campaign. After taking over the presidency, he stated that he saw Guantanamo as "a dark stain on the image of the United States" and signed a decree ordering the closure of the prison within a year, but he could not fulfill this instruction. In February 2016, in his last year of office, he announced his plan to close Guantanamo and stated that they were considering sending some of the remaining detainees to their own countries or to other countries that would accept them. However, it planned to transfer some detainees who were still perceived as threats to prisons in the USA. Obama admitted that his efforts to close Guantanamo were blocked by the American Congress during his term of office and that he was subjected to pressure on this issue. When he took office, he completed the trials of 204 of the 245 detainees in Guantanamo, returned some of them to their own countries, and left some of them to the control of third countries. The most notable incident related to Guantanamo in recent years was the exchange of American Sergeant Bowe Bergdahl, who was held as

a Taliban prisoner in Afghanistan, for 5 Taliban members in 2014. These Taliban members, known as the “Taliban Five”, were appointed to important positions in the Taliban interim government established in Kabul after August 31, 2021, when the United States completed the withdrawal process from Afghanistan (Anadolu Ajansı, 2022).

During the 2016 election process, Donald Trump promised that if he won the presidency, Guantanamo prison would not be closed and that he would continue to hold those accused of terrorism in this prison. One year after taking office, Trump announced in his “State of the Union” speech to Congress on February 18, 2018, that he had signed a new Executive Order to keep Guantanamo prison open. While no new detainees were added to the prison during Trump’s administration, after Trump’s announcement in Congress, the Pentagon announced that they returned a detainee named Ahmed Muhammad Ahmed Haza al Darbi, a Saudi Arabian citizen, to Riyadh on May 2, 2018. It has been stated that Darbi, the only detainee released from Guantanamo during the Trump era, will remain in prison in Saudi Arabia until 2027 (Anadolu Ajansı, 2022).

USA President Joe Biden stated that Guantanamo Prison should be closed both during Obama’s vice presidency and during the 2020 presidential election campaign. However, only one Guantanamo detainee was released after Biden took office. The Pentagon announced on July 19, 2021 that they extradited 56-year-old Abdullatif Nasser, the last Moroccan citizen held in Guantanamo, to Morocco. This incident was recorded as the first release under Biden’s presidency, and the number of detainees in Guantanamo fell to 39. However, Biden’s success in closing this famous prison remains uncertain. According to the statements made by Pentagon Spokesperson John Kirby, the sentences of two of the 39 detainees in Guantanamo have been finalized, and the military court process of 10 detainees continues. While 13 other detainees were found suitable for extradition to another country, 4 detainees were subject to periodic review. The evaluation continues whether the detainees, who are subject to periodic review after the military court process is completed, will be extradited to another country later. After the relevant processes are completed, the necessary audit procedures will be discussed with the country to be returned. It was determined that 85 percent of the detainees released from Guantanamo or extradited to another country during the Obama administration had no connection with terrorism, but despite this situation, it took years for 197 detainees to be released. It is said that

the release of the remaining 39 detainees may require a similar long process. The closure of Guantanamo prison is considered unlikely by the USA public, especially under pressure from Congress (Anadolu Ajansı, 2022).

Benefit Cost Analysis of Guantanamo Prison

The benefit cost analysis of Guantanamo Prison was made separately from the perspective of the USA, Guantanamo and the world public opinion as in the following:

Benefit Cost Analysis of Guantanamo from the Perspective of the USA

After the statements made about Guantanamo Prison, some analyzes were made regarding the expectations and costs incurred for the establishment of this prison.

In the first stage, the issue was evaluated from the perspective of the USA. The United States created Guantanamo prison with many expectations. It is very difficult to express these expectations, in other words, the returns, in monetary terms. Because the USA aims to fight its enemies in the creation of this prison. In order to effectively fight its enemies, the United States has made efforts to obtain information and has been able to obtain the necessary information. An operation was performed in line with this information, and as a result of this operation, the goal was achieved. Having achieved the goal is an invaluable benefit for the United States. This is because, in pursuit of this goal, the USA has been able to ensure the security of the country and its citizens.

In the analysis in Table 1, in addition to many monetary values, there are also non-monetary returns and costs. Although it is difficult to express these non-monetary returns and costs as amounts, they can be considered inestimably valuable. The amounts included in the analysis were created based on estimates from the data obtained as a result of literature reviews. It is not possible to state that these amounts are completely definite and accurate. While examining the analyzes in the study, the reader may imagine that there may be figures far different from those placed in the table. The purpose of making these analyzes is to encourage the reader and those who want to benefit from the analysis to think unlimitedly on this subject. Each reader may predict very different amounts in his or her own way. Some of the variables in the table are taken into account with their trace value.

In Table 1, where the situations of establishing Guantanamo Prison which is the current status and not having Guantanamo Prison are compared for *the USA*, there are many monetary

Table 1. Benefit cost analysis of Guantanamo from the perspective of the USA

	PRESENCE of GUANTANAMO (Current Status)	ABSENCE of GUANTANAMO
MONETARY INCOME		
• Friendly states saying yes to USA requests	\$100,000,000,000	-
• Enemy states cowering to USA demands	\$100,000,000,000	-
NON-MONERTARY INCOME		
• USA's survival problem	Present	Not Present
• Security of life of USA citizens	Present	Not Present
• Show of power to the world	Present	Not Present
• Feeling of superiority over all enemies	Present	Not Present
• Survival problem of USA enemies	Present	Not Present
• America's deterrence and psychological superiority over other countries	Present	Not Present
• Elimination of Osama bin Laden and his friends	Present	Not Present
TOTAL REVENUES	\$200,000,000,000	0
COSTS		
MONETARY COSTS		
• Guantanamo rent expenses	\$100,000,000	0
• Guantanamo personel expenses	\$30,000,000	0
• Guantanamo operating expense	\$20,000,000	0
• Transportation expense to Guantanamo	\$80,000,000	0
• Medical expenses of the victims	\$1,000,000	0
• Victims' compensation claim	\$1	0
NON MONETARY COSTS		
• The world's perception of a lawless state	Present	Not Present
• Loss of image	Present	Not Present
• Damage to relations with Cuba	Present	Not Present
• USA's survival problem	Present	Present
• Life safety problem of USA citizens	Present	Present
TOTAL COSTS	\$281,000,001	0
NET PROFIT (\$200,000,000,000 - \$281.000.001	\$199,718,999,999	0

Source: Table 1 was created by us based on information compiled from the sources listed in the references.

Table 2. The costs that may arise if Guantanamo is located in Cuba and in the USA

	GUANTANAMO in CUBA (Current Status)	GUANTANAMO in the USA
Guantanamo rent expenses	\$100,000,000	\$10,000,000
Guantanamo personnel expenses	\$30,000,000	\$10,000,000
Guantanamo operating expense	\$20,000,000	\$10,000,000
Transportation expense to Guantanamo	\$80,000,000	\$10,000,000
Medical expenses of the victims	\$1,000,000	\$7,000,000 *
Victims' compensation claim	\$1	\$100,000,000 **

Source: Table 2 was created by us based on information compiled from the sources listed in the references.

*Due to the pressure created by the USA people, it is estimated that the “medical needs expense of the victims” will be higher in the USA (\$7,000,000), as the health needs of the victims will be met in a more humane way.

**Due to the pressure created by the USA people, it is estimated that the “victims’ compensation claim” will be higher in the USA (\$100,000,000).

incomes as well as priceless non-monetary incomes in the current situation. In the other option, although there are no monetary or non-monetary returns, there are invaluable non-monetary costs. When the net profitability of the two scenarios is compared, it is seen that there is a significant difference arising from monetary income.

Difference Analysis on the Location Selection of Guantanamo

Citizens of the world reacted to the way Guantanamo prison was created and the inhumane treatment people suffered. However, these reactions were in the form of verbal protests, and no world citizen or state could actually intervene in the Guantanamo prison, which was established on Cuban soil. U.S. citizens living in the United States may also have reacted or wanted to react to the way Guantanamo was created. However, since Guantanamo Prison is not an accessible place for the USA citizens due to its location, the reaction of the USA citizens remained verbal and could not turn into any mass protest.

There are some advantages and disadvantages to the United States between establishing the Guantanamo prison in a rented area in Cuba which is the current status or in an area within the United States Territory in North America. These advantages and disadvantages are seen in Table 2.

Non-monetary revenues and costs are expressed in the relevant column. However, monetary revenues and costs were handled in the form of difference analysis in

the analysis in Table 3. The purpose of difference analysis is to calculate the amounts that make a difference between the options and include them in the analysis. The difference between the options can be clearly seen in the result obtained after substituting the relevant amounts in the analysis. However, in this analysis, while the savings in one of the options are taken into account as income, in the other they appear as costs. Analysis is very important in this respect. The aim is to give an idea about how difference analysis should be thought of. Non-monetary values should also be taken into account.

The costs that may arise if Guantanamo is located in Cuba and the USA are estimated as in Table 2.

The values in Table 3 were created by taking the difference of the estimated amounts in Table 2 (only differences are taken into account in the Difference Analysis).

In Table 3, where the establishment of Guantanamo on the Cuban Island which is the current status and the establishment in the USA are compared in terms of location selection, the savings items that are currently included as monetary costs are included as monetary income elements in the other option. In the current situation, due to the fact that Guantanamo is located in Cuba, a place further away from the USA, there are higher levels of rent, personnel, management, transportation, etc. expenses arise. When both scenarios are compared in terms of their differing net profit, it is seen that a significant difference arises due to monetary costs.

Table 3. Difference analysis on the location selection of Guantanamo

	GUANTANAMO in CUBA (Current Status)	GUANTANAMO in the USA
MONETARY INCOME		
• Rent expense savings	0	\$90,000,000
• Personnel expense savings	0	\$20,000,000
• Operating expense savings	0	\$10,000,000
• Transportation expense savings	0	\$70,000,000
• Medical expenses of the victims	\$6,000,000	0
• Victims' compensation claim	\$99,999,999	0
NON-MONETARY INCOMES		
• Convenience in operation	Not Present	Present
• Ease of inquiry	Not Present	Present
• Convenience in logistics	Not Present	Present
TOTAL REVENUES	\$ 105,999,999	\$190.000.000
COSTS		
MONETARY COSTS		
• Rent expense savings	\$90,000,000	0
• Personnel expense savings	\$20,000,000	0
• Operating expense savings	\$10,000,000	0
• Transportation expense savings	\$70,000,000	0
• Savings for medical needs of victims	0	\$6,000,000
• Victims' compensation claim savings	0	\$99,999,999
NON MONETARY COSTS		
• Negative reaction from the USA public	Not Present	Present
• Reaction of human rights organization	Not Present	Present
• Possibility of physical intervention in the camp	Not Present	Present
• Tabooization of the camp	Not Present	Present
TOTAL COSTS	\$190,000,000	\$105,999,999
DIFFERENTIATED NET PROFIT (\$105,999,999 - \$190,000,000) and (\$190,000,000 - \$105,999,999)	(\$84,000,001)	\$84,000,001

Source: Table 3 was created by us based on information compiled from the sources listed in the references.

Table 4: Benefit cost analysis of Guantanamo from the perspective of World public opinion

	PRESENCE of GUANTANAMO (Current Status)	ABSENCE of GUANTANAMO
MONETARY INCOME	Not Present	Not Present
NON-MONETARY INCOME		
• Accepting the dominance of the USA in all matters	Present	Not Present
• Knowledge of what will happen in the face of similar events*	Present	Not Present
• Information that similar terrorist activities will not be allowed	Present	Not Present
• Target detection and destruction	Present	Not Present
TOTAL REVENUES	0	0
COSTS		
MONETARY COSTS		
• The destruction caused by raids on some countries	\$10,000,000	Not Present
NON MONETARY COSTS		
• Feeling of fear and dread	Present	Not Present
• Feeling of helplessness	Present	Not Present
• Sense of human rights violation	Present	Not Present
TOTAL COSTS	\$10,000,000	0
NET PROFIT (0 - \$10,000,000)	(\$10,000,000)	0

Source: Table 4 was created by us based on information from the sources listed in the references.

*The knowledge that in Guantanamo, practices that are extremely cruel, against human rights, and in which some people are disregarded are being practiced when necessary, and that in case of defiance of the USA, similar tyranny, cruelty and inhumane treatment may be exposed.

Considering only monetary values, there will be a difference of \$168,000,002 (\$84,000,001 + \$84,000,001) between the two options. However, when considering non-monetary gains and costs, we leave it to the reader's judgment to evaluate the benefits of Guantanamo being established in Cuba, with the understanding that the most crucial factor for the USA is achieving its goal.

Benefit Cost Analysis of Guantanamo from the Perspective of World Public Opinion

Since the United States of America did not try to hide what was happening in Guantanamo prison from the world public opinion, the existence of Guantanamo prison was revealed by the whole world public opinion. If we look at the photos and videos in the world press, it is understood that the people in charge of Guantanamo

Prison want the whole world to be informed about what is happening in this prison, and that they especially took detailed photos and videos and disseminated them to the world public. The purpose of leaking information from Guantanamo Prison to the world public is not just to provide information to the world public. At the same time, it is to make people feel that there are practices in Guantanamo that are extremely cruel, against human rights, and disregard some people when necessary, and to give the message that if the USA is opposed, such tyranny, cruelty and inhumane treatment may be subjected.

Table 4 attempts to present the impact on world public opinion if there is or is not a prison like Guantanamo. According to Table 4, many benefits and costs have arisen due to the existence of Guantanamo Prison.

In Table 4, which compares the presence and absence of a prison like Guantanamo from the perspective of global public opinion, while there are many income and costs in the current situation, in the case of the alternative option of not having the Guantanamo prison, there are no revenues and costs involved. Again, when the net profitability of the two scenarios is compared, it is seen that there is a significant difference, especially due to monetary costs. This monetary difference is significant and has emerged in favor of not creating Guantanamo Prison. However, considering the non-monetary income and costs, even though it contains some negative images against the USA, these moves made by the USA or the actions it can take when the survival problem is in question, can be used to intimidate the world public opinion, determine the level of international moves, and predict the cost of potential aggressive strategies against the USA.

CONCLUSION AND RECOMMENDATIONS

The subject of this study, written as a management accounting study, is based on the 9/11 attacks in the USA, the Guantanamo Prison established after these attacks, and the destruction of Osama Bin Laden, the perpetrator of these attacks.

The process appears to have been planned and carried out by the USA secret organization after the 9/11 attacks on the USA. During the Guantanamo phase of the process, some citizens of some countries were treated against human rights with approaches that could not be accepted by almost all citizens of the world. These behaviors were not accepted and protested by many people and states. However, these protests could never prevent what happened in Guantanamo. As a result of the investigations carried out in Guantanamo Prison, the USA was able to obtain the information it wanted and successfully reached the final conclusion. What happened in Guantanamo is against all written and unwritten national and international laws regarding human rights. Despite this contradiction, the USA continued the process without encountering any obstacles and achieved its goal by accessing the information it wanted. Even though the incident occurred in violation of international human rights, those who committed these acts were not accused or tried anywhere. In our opinion, there is no possibility of them being tried or accused in the future. Therefore, although legal limits were often exceeded in practice, the goal was achieved and results were obtained. Perhaps one of the most important details is that some people were subjected to acts that even people who violated human rights would initially

object to and would not accept in Guantanamo prison. The location selection and implementation method of the process were very effective in achieving the goal.

Although the subject in this study is related with international relations and international politics, the effects of Guantanamo prison are examined in terms of management accounting. Benefit cost analysis regarding the selection of Guantanamo Prison has been examined separately, both from the perspective of the USA, Guantanamo (location selected) and world public opinion. In the first stage, the scenarios of the presence and absence of the Guantanamo prison from the perspective of the USA were compared, and as a result, it was determined that there is a significant difference in net profitability in favor of having Guantanamo Prison, which is the current situation for the USA. Afterwards, in terms of location selection, the situations of establishing Guantanamo on the island of Cuba and establishing it in the USA were compared in terms of their differing net profitability. In this analysis, the savings in one of the options are taken into account as income, while in the other they appear as costs. In terms of differing net profit in the current situation; it is observed that there is a significant disadvantage to Guantanamo being located in Cuba due to the higher level of rent, personnel, operation, transportation, etc. associated with being in a remote location outside the USA. In the last option, comparing the presence and absence of a prison like Guantanamo in terms of world public opinion; there is a significant monetary difference against the presence of the current Guantanamo Prison. However, in the same analysis, both monetary and non-monetary factors have played a significant role in equipping the world public opinion with a substantial level of information about the USA and convincing them. In our opinion, the same analyzes should be conducted on similar events and used in the education of people who are trained as international politicians.

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