Their name liveth for evermore: Accounting for the human cost of war

Abstract

The currency of war is human life yet the cost of human life lost in war remains an under-researched area of accounting. This research contends that war cemeteries are accounting reports. Through an historical approach, the accounting content of war cemeteries built by the Commonwealth War Graves Commission, and it predecessors, is considered. The planning and building of these cemeteries is examined to illustrate key features of the cemeteries as accounting reports and the information content they were designed to convey. In addition, the transformative power of accounting is considered to illustrate how meaning has been transformed over time in the interpretation of the cemeteries as accounting reports. The cemeteries were built after the First World War. Three time periods are examined to demonstrate shifts in meaning: in the inter-war period, Cold War period, and contemporary period. This research suggests the epistemological and ontological boundaries of accounting are already able to accommodate war cemeteries and their construction as accounting reports.

Keywords

Accounting records; Accounting reports; War cemeteries; First World War

Introduction

> If I should die, think only this of me:
> That there's some corner of a foreign field
> That is forever England. (Brooke, 1914: 1972, p. 817)

In France and Belgium, along the battlelines of the First World War known as the Western Front, there are hundreds of cemeteries enclosing century-old near-identical limestone headstones bearing silent tribute to the human cost of the First World War. Most headstones immortalise the name of a fallen soldier from the British Empire; some merely have "an unknown soldier of the Great War" followed by Kipling's[1] tragic words "known unto God". Some cemeteries contain a few headstones, others more than ten thousand. These cemeteries are many things: a resting place for those who died in war, a tribute to the fallen, a memorial to sacrifice, a reminder of the carnage of war, a remembrance for an individual, and a hallowed burial ground. In addition, they are an accounting report depicting, in stark and sombre detail, the human cost of war.
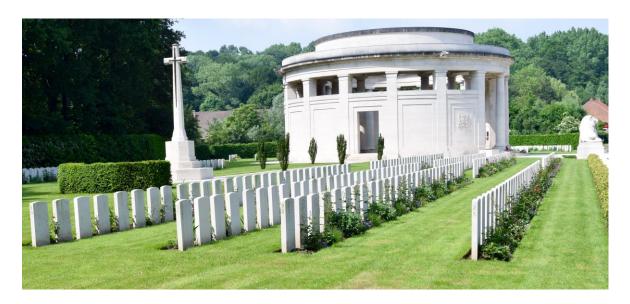

Figure 1: Berks Cemetery Extension, Belgium. Photo by authors

When people talk of the cost of war, they talk of lives lost. Even accountants do this: in their editorial to the *Accounting History Review* special issue on the First World War, Funnell and Walker (2014, p. 57) commented on the cost of the First World War by stating "more than 10 million combatants were killed on battlefields". The currency of warfare is human life yet traditional accounting for war renders invisible this cost in human life (Chwastiak, 2008; Funnell, 2006). By masking the intrinsic value of human life, accounting has contributed to normalising war (Chwastiak & Lehman, 2008). The purpose of this research is not to put a monetary value on the human cost of the First World War, that is beyond our ken. Instead, we examine British Commonwealth war cemeteries from the First World War to consider how information about the human cost of war is communicated through the war cemeteries in their role as accounting reports, how the information

affects users, how the information they convey is used for decision-making, and how the form of report presentation impacts on decisions made.

There is a difference between a war cemetery and memorial to the missing. War cemeteries report the number of military deaths for whom bodies can be found. Memorials to the missing, such as Menin Gate and Thiepval on the Western Front, report on the number of deaths for whom bodies could not be found. Memorials to the missing are outside the scope of this research.

Classifying war cemeteries as accounting reports may appear to stretch the domain of accounting, and its epistemological and ontological boundaries, beyond their breaking point. Accounting is not merely a calculative process but is also social and institutional practice that impacts on individuals and society (Miller, 1994). There has long been a fluidity at the margins about what constitutes accounting (Hopwood, 1992; Miller & Napier, 1993) but reporting on deaths is already considered within the domain of accounting. The number of deaths is one of the disclosures in social and environmental reports prepared under the Global Reporting Initiative conceptual framework (Global Reporting Initiative, 2015). It is also one of the areas of accounting disclosure by lead nations in military operations: they are required to report to the United Nations on the number of deaths in their own, and other, military forces under their control (The Auditor-General, 2002). Thus, in considering war cemeteries as accounting reports, it is only the medium and format that are unusual.

However, accounting reports have been made on a variety of media and have taken many different formats. Miller and Napier (1993) called for imagining accounting beyond traditional reports. Since their call, disparate items such as cartoons (Miley & Read, 2014), records of domestic expenditure (Walker, 1998), correspondence (Miley & Read, 2016b), photographs (Davison, 2010, 2014; Matilal & Höpfl, 2009), song lyrics (Maltby, 2017) and TripAdvisor reviews (Jeacle & Carter, 2011) have been included within the domain of accounting. Historically, changes in accounting technologies have impacted on the medium used for accounting records and factors including culture and custom have impacted on their format (Carmona & Ezzamel, 2009; Ezzamel, 1997; Ezzamel & Hoskin, 2002). Some of the earliest known accounting records were cuneiform impressions in clay tablets (Mattessich, 1998). That we know of these cuneiform records is testament to the permanence of that medium. The choice to use carved limestone headstones in war cemeteries was to make the headstone records permanent (Kenyon, 1918; Kipling & Macpherson, 1919; Ware, 1924). Accounting seldom reports in carved stone due to the cost of both preparing and storing the report and the difficulties of transporting such records but the use of a permanent medium does not impinge on the essential nature of a war cemetery as an accounting report.

Conceptualising accounting as a social and institutional practice raises questions about the extent of the domain of accounting. Drawing on the work of Miller (1994) and Miller and Napier (1993), accounting has been conceptualised as a social and institutional practice that deals with resources, obligations, performance and/or accountability of entities within society and that transforms, or has the potential to transform, how members of or institutions within society perceive those entities or

act in relation to those entities. This suggests accounting should not be restricted to the financial domain as to do so would exclude many non-financial social and environmental reports that are currently considered accounting (Wiseman, 1982) and exclude aspects from areas where monetary transactions are not dominant, such as in the charities sector, where goods and services can be supplied without a financial transaction (Torres & Pina, 2003). Within a broader conceptualisation of accounting, traditional money-based financial reports are not the only practice by which perceptions or actions are transformed and while internal and external financial reports are part of this conceptualisation, they are not the totality of transformative practices that may be called "accounting". However, examinations of internal and external financial reports and their transformative power dominates accounting research. By its magnitude, financial report research has the potential to swamp and make invisible other transformative practices that have an equally valid claim to the term "accounting" (Tsoukas, 1997). Our research addresses, in a micro-historical way, this issue by examining war cemeteries as accounting reports, and the impact of these reports on the perceptions and actions of society, this research enhances understanding of the transformative power of accounting.

Most accounting reports are, like the mayfly, ephemeral. The intentional permanence of war cemeteries is a distinguishing feature of this type of accounting report. Since war cemeteries are designed to last for centuries, perhaps millennia (Longworth, 1967), each generation may find new meaning in them so the information content of war cemeteries can change. Although extant accounting research has recognised changes in meaning given to accounting reports by different user groups (Macintosh, 2002; Macintosh & Baker, 2002), it has not previously addressed changes in meaning over time. We explore ways in which these generational changes in meaning can be understood and draws on ideas from literature to help understand these changes in meaning.

In the next section, we provide a brief background to the Imperial War Graves Commission (hereafter "IWGC") and the war cemeteries it designed and constructed towards the end of, and after, the First World War. We follow that by a describing the features of war cemeteries that are essential to them being accounting reports with transformative power and then explore the nature of that transformative power. This examination of the transformative power of war cemeteries as accounting reports is conducted using three times periods: the inter-war period of the 1920s and 1930s that followed the First World War but preceded the Second World War, the Cold War period of the 1950 to 1970s when there was a new threat of war but global war did not eventuate, and the period beyond living memory which refers to the contemporary period when people visiting war cemeteries no longer recall the First World War but only know of it as an historical event. These periods were selected because they represent distinct transformations in the meaning constructed from war cemeteries. We conclude by describing what is revealed about accounting by examining war cemeteries as accounting reports. We also discuss further avenues for research into transformative practices and permanent accounting records.

Background

Britain had no formal system for burying dead soldiers until well into the First World War. Nor did it have an effective system for maintaining war cemeteries that had been created by voluntary organisations or by army regiments (Crane, 2013; Gibson & Ward, 1989). Burials were conducted where men fell without necessarily recording the death nor the place of burial. At times, irregular and spasmodic records were kept by volunteer organisations such as the Red Cross (Crane, 2013).

The British Army (hereafter "the army"), to minimise the perceived human cost of the First World War, initially resisted efforts by the Red Cross and other volunteers to record war deaths because the army was "determined to hide actual casualty figures" (Crane, 2013, Chp 2). A leader of one of the Red Cross volunteer units, Fabian Ware, later Major General Sir Fabian Ware, persuaded the army to assist volunteers in their collection of the grave registration details and, subsequently, he convinced the army to take-over all grave registration management (Crane, 2013; Gibson & Ward, 1989).

Ware, with the patronage of the Prince of Wales, later King Edward VIII, was also influential in the creation of the IWGC in 1917, an imperial agency established to manage the war cemeteries on behalf of the United Kingdom, Australia, Canada, India, Newfoundland, New Zealand and South Africa (Commonwealth War Graves Commission, 2016b; Crane, 2013). In 1916 Ware persuaded the French government to grant in perpetuity to the IWGC both land for the construction of war cemeteries and responsibility for their ongoing management. Belgium later granted similar rights and powers (Crane, 2013; Longworth, 1967).

The IWGC adopted two policies already being followed by the army. First, dead soldiers would be buried near where they fell and not be repatriated to their home countries (Crane, 2013; Longworth, 1967; J. Winter, 2014) and second, no distinction would be made between officers and other ranks in the cemeteries (Kenyon, 1918; Longworth, 1967) or the cause of death, so soldiers executed for desertion, cowardice and similar crimes during the First World War were also buried in the war cemeteries (Gibson & Ward, 1989).

The IWGC commissioned Sir Frederic Kenyon to advise on the design of the cemeteries. He prepared a report (Kenyon, 1918) which was implemented in the IWGC cemeteries on the Western Front, differentiating these cemeteries from other cemeteries. It included the headstone design, the cemetery layout, inclusion of the Cross of Sacrifice and Stone of Remembrance, and the horticultural design.

Rows of limestone headstones, 80cm x 38cm x 8cm with curved tops to disperse rainwater, are the dominant feature of IWGC war cemeteries[2]. Headstones are inscribed with the deceased's name; rank; date of death; age, unit, and a regimental insignia for British soldiers or a dominion insignia for other Commonwealth nations. Regimental insignia were modified versions of the unit badge. The

badge was modified so that it could be carved into limestone and so that it would resist weathering. The insignia for soldiers from the dominions were a symbol of the dominion: maple leaf for Canada, caribou for Newfoundland, springbok for South Africa, silver fern for New Zealand. Australia chose not to use a fauna or flora emblem but instead used the Australian Army's rising sun badge.

In most cases, there is also a religious symbol and optional epitaph supplied by the deceased's family. The epitaph text was restricted to sixty-six letters. Initially, the engraving was paid for by the deceased's family (Kipling & Macpherson, 1919) but this cost was later made voluntary (Longworth, 1967). The wording required approval by the IWGC to prevent anti-German messages from being inscribed (Ware, 1937). The inclusion of a religious symbol was controversial. This symbol was usually a Cross or Star of David. In three cases, it was deliberately omitted to signify an atheist. Hindu, Moslem and Buddhist soldiers were buried in separate cemeteries which the IWGC claimed was to meet the religious needs of those faiths (Kenyon, 1918). Barrett (2007) has claimed that the IWGC discriminated against soldiers from non-European backgrounds. French war cemeteries, by contrast, include Christians, Moslems and Jews.

Headstones are embedded in concrete to prevent them moving over time. The ordered rows of headstones is intentional: "rows of headstones in their ordered ranks carry on the military idea, giving the appearance as of a battalion on parade, and suggesting the spirit of discipline and order which is the soul of an army." (Kenyon, 1918, p. 8).

The horticultural plan for cemeteries was intentionally integrated into their design. Arthur Hill, assistant director of the Royal Botanical Gardens at Kew advised the IWGC on horticultural design (Crane, 2013; Longworth, 1967). Graves were set level with the surrounding ground, not raised in any form of mound, both for aesthetic reasons and to lower the cost of ongoing maintenance (Hill, 1920). Where climatic conditions permitted, such as on the Western Front, the graves were covered with lawn. Small flowerbeds were placed around each headstone, planted with low-growing flowering shrubs or annuals. Larger shrubs and trees were planted around the boundaries of the cemeteries and, where climatic conditions allowed, plants from the dominions such as Canadian maples and Tasmanian eucalypts from Australia were included in the flora (Hill, 1920; Kenyon, 1918) to create the desired atmosphere in the cemeteries:

> There is no reason why cemeteries should be places of gloom; but the restfulness of grass and the brightness of flowers in fitting combination would appear to strike the proper note of brightness and life. (Kenyon, 1918, p. 12)

Two key architectural elements in most cemeteries are the Cross of Sacrifice and the Stone of Remembrance. The cross was erected in all but the smallest cemeteries and was designed by Reginald Blomfield. It comprised a cross with a bronze longsword attached to one or more sides. The bronze longswords have now been replaced in some cemeteries by fibreglass models to prevent theft. Erecting a Christian symbol within the cemeteries was a contentious issue. This cross on the longsword was a compromise between those parties led by the Archbishop of

Canterbury, who wanted the headstones in the shape of the cross, and those wanting no religious symbolism in the cemeteries at all (Crane, 2013). By way of comparison, French and American war cemeteries include headstones in the shape of a cross for deceased Christian soldiers, but these are not used in IWGC cemeteries.

Sir Edwin Lutyens designed the Stone of Remembrance that is erected in larger IWGC cemeteries. It is a limestone block, or several limestone blocks cemented together, set on a plinth of three steps. It is engraved with the words used in our title, "Their name liveth for evermore" (Ecclesiasticus 44:14). These words were selected by British author and poet, Rudyard Kipling (Crane, 2013). The stone is not rectangular but is slightly curved. It has been likened to both an altar and a sarcophagus but is neither. Deliberately, it does not have any religious symbols engraved on it. The quote comes from the Church of England's Apocrypha using the King James Version of the Bible and was deliberately chosen because it came from neither the Old nor New Testaments in the Church of England tradition. The source of the quote, the Book of Ecclesiasticus, is part of the Bible used by the Roman Catholic Church and some other Christian denominations.

The final elements of the design are the wall surrounding the cemetery and a shelter building, which houses a book listing the names of those buried in the cemetery and the location of each grave. Kenyon (1918) did not dictate a style for these elements so their design was left to each

cemetery's architect. The IWGC initially engaged three principal architects: Sir Edwin Lutyens, Herbert Baker and Reginald Blomfield, though others, such as Charles Holden, were later added. These architects had teams of architects working under them. Lutyens, Baker and Blomfield rarely agreed on architectural style despite all three having been influenced by the arts and crafts movement. Kenyon's appointment as advisor to the IWGC was largely to arbitrate the conflicts between the three architects (Crane, 2013). Leaving the wall, shelter building and anything else not specified in Kenyon's report, to be determined by the individual lead architect for each cemetery-building project allowed each cemetery to display some unique design elements. These design elements gave each cemetery its own individual character within a coherent overall theme rather than having hundreds of near-identical cemeteries. Many of the ideas used in the war cemeteries were not new but adopted from concepts developed for war cemeteries in the United States. The United States built over seventy war cemeteries in the aftermath of their Civil War (Grant, 2005). The layout of Gettysburg National Military Park and other Civil War cemeteries with rows of headstones in a park-like environment appear to have influenced the design of the IWGC cemeteries, although neither Ware nor the IWGC formally acknowledged any external influences (Mosse, 1990).

The cemeteries provide an account of British Empire fatalities, for whom bodies could be found, in the First World War. Kenyon's report, which specified the mandatory requirements for all cemeteries, acts as an accounting standard, providing disclosure requirements and general design parameters for each entity, where each war cemetery comprises a separate entity. Thus, each cemetery was designed to be a report that met the accounting standard yet allowed architects to work within its constraints to create each cemetery as an individual report.

The cemeteries are not and were never intended to be the sole accounting for the British Empire's First World War fatalities. There are many publications that list the Empire's First World War fatalities including the IWGC's own publications of registers of war graves. There are memorials to those whose bodies were not recovered from the battlefield. There are battle and unit monuments and memorials erected on the Western Front and some privately erected memorials. In addition, there are numerous memorials erected in cities, towns and villages throughout the British Empire to those who served and fell in the First World War. For instance, most towns in Australia have memorials with the names of all who came from that town and served, and the names of those who died. Listing on a memorial all who served in addition to those who died appears to be a uniquely Australian practice. J. Winter (2014) attributes it to the all-volunteer nature of the Australian Army: most other armies from the Empire comprised both conscripts and volunteers. In planning the IWGC, Ware always intended there should be local memorials throughout the Empire (Crane, 2013; Ware, 1937) and this was part of his argument for non-repatriation of bodies.

IWGC cemeteries on the Western Front were carefully planned accounting reports that met the standard specified by Kenyon, with some opportunity for discretion in each cemetery's design. Although our focus is on war cemeteries, there is scope to expand this research to other types of monuments and memorials.

Identifying transformative intent

> If the architectural design is in any way a worthy one, even the casual visitor on entering the gate should first be irresistibly attracted by the rows of headstones; they should invite, and, if necessary, compel his attention (Ware, 1924, p. 346).

This section discusses the transformative intent in the design of IWGC cemeteries. Accounting reports are designed to transform through their impact on behaviour through their impact on decision-making (Burchell, Clubb, Hopwood, Hughes, & Nahapiet, 1980). This impact is not necessarily restricted to that part of the brain that deals with information in a rational manner, it also includes emotional impacts (Boedker & Chua, 2013) and the effects of emotions on decision-making. War cemeteries, being accounting reports, are also designed to have a transformative impact. We discuss the IWGC's choice of elements contributing to the transformative impact of IWGC cemeteries and the rationales behind those choices. These choices include the construction of cemeteries in battlefield locations, headstones designed to create an image of equality in death while preserving soldier identity, and choice of lawn cemeteries plus the selective use of flora. The IWGC planned the structure of the war cemeteries carefully so the cemeteries would have a transformative effect. In the next section, we focus on the actual transformative impact of cemeteries. When considered together, this section and the following section demonstrate that the transformative impact of war cemeteries has not matched the IWGC's vision but have moved beyond into areas not envisaged by the IWGC.

Creating war cemeteries was not the only option considered for dealing with the remains of deceased soldiers. Prior to the First World War, the British Army generally buried its dead in mass graves following a battle (Crumplin, 2013; Lambert, 2014). Hygiene was a major concern and rapid disposal of bodies limited the spread of disease. Suggestions for dealing with the dead for the First World War included constructing giant crematoria just behind the front line and mass burials either with, or without, post-war construction of giant ossuaries. The French chose to construct an ossuary for interment of some of the war dead at Verdun. However, the IWGC rejected this idea in favour of the less hygienic individual burial of corpses: this was primarily due to the personal wishes and political manoeuvres of Fabian Ware (Crane, 2013). The degree of control Ware exerted over all aspects of the establishment of war cemeteries, and the development of a standard approach to their layout and design, illustrates the impact an influential person can have on the standard-setting process.

The decision not to repatriate bodies was controversial (Crane, 2013; Longworth, 1967). Of the three major allied combatants on the Western Front, only the British Empire prohibited repatriation of the fallen (J. Winter, 2014). While some exceptions did occur, most famously the grandson of former Prime Minister Gladstone (Crane, 2013) and the unknown soldiers in the tombs in London, England and Canberra, Australia (J. Winter, 2014), most burials occurred near where the soldier died. Due to the static nature of warfare on the Western Front, many cemeteries are located so close to each other that on the Somme and near Ypres it is possible to see several cemeteries

from a single vantage point. On the Western Front, there are more than half a million graves in almost a thousand cemeteries. This concentration of cemeteries in a small area proclaims the magnitude of the tragedy and sacrifice (Ware, 1937). In contrast, the repatriation options allowed by the French and Americans dispersed their war graves over many locations, diluting the proclamative power of these graves compared to the IWGC cemeteries.

Uniform headstones, as opposed to allowing families of the deceased to select a headstone, was another controversial decision (Longworth, 1967). Opinion pages in newspapers criticised the heartlessness of the IWGC for prohibiting families from expressing devotion to their fallen as they wished, through the headstone of their choice (Crane, 2013). There are several issues revealed in this decision by the IWGC. First, it represents a stated policy by the IWGC to make no distinction between officers and other ranks in the cemeteries, apart from engraving ranks on headstones (Kenyon, 1918). This was to preclude class stratifications of British society being repeated in the cemeteries and promote a democratic feel where, in death, all men were equal. This was in contrast to previous wars where class distinctions had been maintained on burial, something mentioned in connection with the Battle of Agincourt in *Henry V* by Shakespeare (1599: 2010, Act 4, Sc 7, Lines 72-73). The decision was not wholly successful as class distinctions inherent in granting commissions and entry to prestigious regiments are captured through the engraving of rank and regimental badge on the headstone. Second, individual identity (Goffman, 1959) was subordinated to the social identity of being a soldier (Hogg, 2006; Miley & Read, 2016a): the massed headstone uniformity proclaims that these men were soldiers, their individual traits and stories are lost in this sea of uniformity.

The design of the headstone reinforced the identity of the deceased as a soldier. The social identity of soldier is stressed by its position and size on the headstone of military identifiers. In pride of place at the top of the headstone is the regimental or dominion symbol followed by the rank, regimental number (for other ranks only), initials, surname and details of any medals for gallantry, then the unit name, date of death and age at death. Below that, sized to dominate everything else but the regimental or dominion symbol, is the religious symbol. In most cemeteries only three religious variations exist: a cross for Christians, a Star of David for Jews and, very rarely, nothing for atheists. No distinction is made for different Christian denominations. Only the social identity of belonging to a religion is of comparable importance to military identity. Since most headstones have crosses, the image created by the headstones *en masse* is that overwhelmingly, it was Christian soldiers who marched to war, echoing the opening line of a popular Christian hymn : *Onward Christian dolderis, marching as to war, with the cross of Jesus going on before* (Baring-Gould & Sullivan, 1871: 2016). At the bottom of some headstones, often obscured by the blooms and foliage of the plantings, is a short family epitaph. Relatively, individual identity is supressed.

The lawn cemetery aesthetic was novel in Britain in 1918 and was popularised by the IWGC's choice of lawn cemeteries (Rugg, 2006). In 1918 the prevailing Victorian cemetery aesthetic was highly individualistic with extensive grave furniture comprising things such as crosses, obelisks,

angels, kerbsets and surrounding rails. Although the ornate Victorian grave furniture aesthetic was criticised at this time for its classism, commercialism, bad taste, and the difficulty in maintaining both the grave and the surrounding landscape (Rugg, 2006), the popular corrective to this excess was not a lawn cemetery but a return to the mythic rustic cemetery immortalised by Gray (1751: 1972) in the poem *Elegy written in a country churchyard*. Kenyon argued for "dignity and refined taste, not ostentation" (1918, p. 18) in cemetery design so war cemeteries would be "as simple and inexpensive as possible" (1918, p. 18). Creating lawn cemeteries meant surmounting both the contemporaneous and nostalgic aesthetics and championing a modernist design of simplicity, uniformity and economy.

Kenyon (1918) wanted the rows of headstones to look like battalions on parade. This ordered presentation denies the horror and chaos of death on the Western Front. The carnage and destruction of the first industrial war were the *causata* of Blake's (1808: 1972, p. 486) "dark Satanic mills" of industrialisation: bodies blown to pieces by artillery, bodies machine-gunned and left rotting in no-man's land, bodies drowned in the mud of the trenches, bodies eaten by infection in the charnel houses of pre-antibiotic hospitals (Miley & Read, 2015; Reid, 2010). Kenyon sought to construct on former battlefields the image of a new "Jerusalem in England's green and pleasant land" (Blake, 1808: 1972, p. 486), except the little piece of idyllic England would be a lawn cemetery in France of Belgium. IWGC cemeteries were built on land were battles had been fought but after the detritus of war, including trenches, shell craters and barbed wire, had been removed. The cemeteries present a sanitised version of death at war that offer a narrative of noble sacrifice.

> In Flanders fields the poppies blow[3]
> Between the crosses, row on row, (McCrae, 1915: 2012, Lines 1-2)

The red poppy is ubiquitous on the Western Front. It is the flower of remembrance for the British Empire. The red poppy is worn frequently on Armistice Day, a memorial to the end of the First World War, when wreaths of natural or artificial red poppies are placed on Stones of Remembrance in the war cemeteries. Poppies grew, and continue to grow, wild on the Western Front. However, this is not the dominant planting in the war cemeteries. Among the plants surrounding the headstones, roses dominate and Kenyon (1918) recommended planting yew trees because of their association with English churchyards, plus trees and other plants from the dominions. The horticultural design is not to reflect the flora native to the Western Front but to recreate garden vistas from Britain and the dominions (Hill, 1920).

While most of the work on the Western Front cemeteries was completed in the decade following the end of the First World War, work continues today. All cemeteries are well maintained by the Commonwealth War Graves' Commission (hereafter "CWGC"), the contemporary name for the IWGC. On a regular basis, headstones are cleaned, lawns are mown, garden beds are weeded, and trees and shrubs are pruned. Any damage to cemeteries is repaired as soon as possible. Graves are added to cemeteries as new bodies are discovered. For instance, in 2010, a mass grave was discovered near Fromelles and the corpses were reburied in a cemetery at Pheasant

Wood, which is near Fromelles (Commonwealth War Graves Commission, 2016a). Recently, a further six soldiers were identified so headstones were placed on their graves on the centenary of the Battle of Fromelles, on 19th July 2016 (Glenday, 2016).

Collectively, all the elements of the war grave cemeteries leave an impact on visitors. Only the most cynical could fail to be moved in some way following a visit to the cemeteries. The nature of that impact and how it has changed over time is discussed in the next section.

Identifying transformative effects

This section discusses the transformation effects of the IWGC cemeteries. Three time periods are considered: the inter-war period from the cessation of the First World War to the commencement of the Second World War (1918-1939), the Cold War period when the world prepared for war but war did not eventuate (1945-1980) and the current period, the period beyond living memory, where the First World War represents an historical event rather than an event within living memory (1980 to the present day). These periods were selected because they mark key shifts in public attitudes to the war cemeteries and hence, key transformations in public construction, and interpretation, of these accounting reports (Bellah, 1967).

Period 1: The inter-war period

During the inter-war period, war cemeteries that were under construction, or recently completed, became both a source of controversy for those who disagreed with the decisions of the IWGC, and a focus for the construction both of collective memories and individual memories, though war cemeteries were not the sole focus of war-related memories. The cemeteries represented a symbol for the new peace. During this period, mythologising about the First World War commenced and this extended to mythologising about who had died serving their country. The design of the war cemeteries supported these myths.

Collective remembrance

> We are met on a great battle-field of that war. We have come to dedicate a portion of that field, as a final resting place for those who here gave their lives that that nation might live. It is altogether fitting and proper that we should do this. But, in a larger sense, we can not dedicate — we can not consecrate — we can not hallow — this ground. The brave men, living and dead, who struggled here, have consecrated it, far above our poor power to add or detract. (Lincoln, 1863: 2016)

Consecration, in the Roman Catholic tradition, is a rite over which a bishop presides. Lincoln stated that the Gettysburg battlefield and cemetery had been consecrated through the actions of soldiers so it did not require a formal religious rite. This view was also applied to IWGC cemeteries (Vance, 2011) as they came to symbolise collective remembrance. Collective remembrance is

where people remember all of the fallen, not individual family members, comrades or friends (Rigney, 2008). Their purpose in visiting the war grave cemeteries is to remember all within, not just one or more individuals with whom they have a personal or family connection. If an individual does become the focus of collective remembrance, it is as a representative of all the fallen, not because that person has personal importance. The concept of one soldier representing many is evident in tombs to the unknown soldier. The cemeteries demonstrate that the butcher's bill of the Western Front was not a waste of lives but an horrendous cost necessarily borne to preserve society. Treating each individual soldier's life given as valuable and sanctified by burying each corpse in a dignified grave on consecrated land demonstrates the value the army and British Empire placed on each life. Extant research suggests that collective memory develops when there is collective accountability for an event (Booth, 2008; Clark, 2013; Mälksoo, 2009). In documenting the extent of the carnage during the First World War, the war cemeteries became physical reminders that triggered collective accountability but they also provided a point of closure which allowed the task of rebuilding society to begin.

The use of social and environmental accounting to legitimise is a recurring theme of the extant literature (Adams, Hill, & Roberts, 1998; Mathews, 1997; O'Donovan, 2002). The most devastating war in European history had just ended; monarchies had just fallen in Germany, Austria and Russia; a communist government had been established in Russia; and there were destabilising pressures within the Empire, movements towards Irish independence in particular. The governments of the Empire needed to legitimise their actions during the war to the subjects of the King (Suchman, 1995). Loss of faith in King and country could have changed society significantly. Thus, the war cemeteries had an important legitimising role.

During the inter-war period, tours of the battlefield commenced. These tours were organised by commercial and co-operative enterprises, and advertised as pilgrimages (David W Lloyd, 1998). Pilgrims could visit war cemeteries to remember an individual or to engage in collective commemoration and often did both. The development of the war cemeteries as sites of collective memory was not accepted by all. An immediate cause of complaint was that some tourists would not treat the war cemeteries as hallowed, sanctified ground for communal remembrance but as a source of battlefield souvenirs (David W Lloyd, 1998). The best documented pilgrimage was that by King George V in 1922 (Fox & Kipling, 1922: 2011). As much as is possible for a king, he attempted to visit the cemeteries as a private individual rather than on an official state visit. His method of pilgrimage drew on what others before had done and set a model to emulate for those who followed (Fox & Kipling, 1922: 2011).

Figure 3: King George V at Etaples War Cemetery in 1922 (Fox & Kipling 1922: 2011)

Individual remembrance

> When war shall cease this lonely unknown spot
> Of many a pilgrimage will be the end,
> And flowers will shine in this now barren plot
> And fame upon it through the years descend:
> But many a heart upon each simple cross
> Will hang the grief, the memory of its loss. (Streets, 1916: 2016, Lines 9-16)[4]

Generally, a strength of accounting reports is their ability to summarise. However, the detail of war cemeteries as accounting is important. Recording the name of every Imperial soldier who died on either a headstone, or on the monuments to the missing, was new for the British Empire (Gough, 2008). This individual record allowed the British Empire to account to each widow, orphan and parent of the fallen that their husband, father or son was honoured and cared for by a grateful Empire.

Commercial travel organisations such as Thomas Cook and Michelin began offering individual pilgrimages to the war cemeteries soon after the end of the war. Charitable organisations such as the St Barnabas Society and the War Graves Association were established to allow families to visit the cemeteries at low cost or free (1418remembered, 2016; David W Lloyd, 1998). For those who could not visit the cemetery in person, photographs of the graves were available. Businesses were

established to lay flowers on graves for those, particularly those from the dominions, who could not visit the war cemeteries (Crane, 2013). Individual memory was supported by a thriving industry.

Mythologising war

> And Crispin Crispian shall ne'er go by,
> From this day to the ending of the world,
> But we in it shall be remembered-
> We few, we happy few, we band of brothers;
> For he to-day that sheds his blood with me
> Shall be my brother; be he ne'er so vile,
> This day shall gentle his condition;
> And gentlemen in England now a-bed
> Shall think themselves accurs'd they were not here,
> And hold their manhoods cheap whiles any speaks
> That fought with us upon Saint Crispin's day. (Shakespeare, 1599: 2010, Act 4 Sc 3 Lines 57-67)

In the inter-war period, two myths developed: the myth of war experience and the cult of the fallen. War cemeteries provided a point of focus through which these myths could be disseminated, and this served to reinforce those myths.

> Veterans tried to forget the tragic years of the war as quickly as possible, and yet, as they resumed civilian life, they remembered the security, purposefulness and companionship of the war. Many veterans considered the war years in retrospect as the happiest years of their lives. (Mosse, 1986, p. 494)

The myth of war experience pertains to the sense of purpose and importance constructed by martial activities, and the machismo, camaraderie and male bonding created by shared danger (Mosse, 1979, 1986, 1990). The decision to locate cemeteries on or near the battlefields supported the glorified *in situ* retelling of battle stories yet the devastation and detritus of war had been stripped away, and replaced with neat lawns and gardens, creating a landscape irreconcilable with that which existed during the war, so the sanitised landscape supported the creation of myth by allowing the positive to be recalled with little pollution from memories of the horror of the war.

The cult of the fallen is created when the fallen are regarded as heroes who have made a noble sacrifice, such as the brave but suicidal charging across no man's land in the face of enemy fire (Mosse, 1979). A more likely version is that the soldier was a conscript who was killed by high-explosive artillery shells that landed nearby while he was sheltering in a trench. The cult of the fallen is captured in the following poetry extract:

> They shall grow not old, as we that are left grow old:
> Age shall not weary them, nor the years condemn.
> At the going down of the sun and in the morning
> We will remember them. (Binyon, 1914: 1972, Lines 13-16)

The cult of the fallen can be a subset of the myth of war experience. Even the term "the fallen" is what in contemporary vernacular would be called 'politically correct'. The negative aspects of death in battle are stripped away. Mosse (1979, p. 2) states that "death in war made life meaningful, even if that life was devoid of meaning until the moment of sacrifice." Searching for meaning in life can be a strong motivator for individuals (Frankl, 1959). Individually identifying the fallen on headstones evidences the meaning created by their sacrifice: the sanitised war cemetery aesthetic, and soldier identity emphasised by the headstone design, support this cult for veterans, families and a younger generation.

The sign of peace

> Never before in history have a people thus dedicated and maintained individual memorials to their fallen, and, in the course of my pilgrimage, I have many times asked myself whether there can be more potent advocates of peace upon earth through the years to come, than this massed multitude of silent witnesses to the desolation of war - Speech by His Majesty George V at Terlincthun Cemetery on 13th May 1922 reported in Fox and Kipling (1922: 2011).

Ignoring the jingoistic hyperbole of King George V, this speech reflects one of the main transformations achieved by the war cemeteries, which was "to create lasting reminders of the pitiful cost of war." (Longworth, 1967, p. 81). We can never know whether the silent testimony to the carnage of the First World War that the war cemeteries provided acted as a visual reminder that prompted attempts by Britain in the 1930s for appeasement with Germany. Nor can we know whether the images of war cemeteries impacted upon calls in the late 1930s for rearmament to deter another war and prevent a repeat of the carnage of the First World War, or whether the differences between the British Empire's method of accounting for its war dead in individual graves in war cemeteries and the German method contributed to differing attitudes towards war. Data is unavailable so any hypothesis would be mere speculation. However, it seems reasonable to assume that the account of the war dead provided by the cemeteries contributed to prevalent attitudes, or at least, did not dissuade those who sought peace with Germany in the 1930s and those who sought rearmament to deter another war. If so, then the cemeteries achieved one of the IWGC's objectives, which was to create cemeteries that symbolised and promoted peace (J. Winter, 2010, 2014).

Period 2: The Cold War period

During this period, the impact of the First World War cemeteries declined as visitor numbers fell and cemeteries disappeared from collective memory (Longworth, 1967). This loss of transformative power may have been connected with more recent memories of the horrors of the Second World War, including the Holocaust and area bombing, or the Cold War threat of mass destruction from the unholy trinity of nuclear weapons, biological weapons and chemical nerve agents. During the Cold War period, the First World War had less significance than the more recent past and the potential future.

During the Cold War period, the Empire was disbanding, and transforming, through decolonisation. There were conflicts associated with decolonisation and the end to nineteenth-century-style imperialism. As the British Empire evolved, not always peacefully, into its current incarnation of the Commonwealth, a collection of independent nations emerged that had been formerly part of the British Empire. Without an empire, a rationale for the First World War disappeared.

The First World War had been promoted as the "War that will end war" (Wells, 1914) but the Second World War demonstrated that this was not the case. War in general and the First World War, in particular, came to be seen as futile. Anti-war movements grew in importance associated with conflicts that included the Suez, Algeria, Kenya and Vietnam (Melucci, 1985; Toffler, 1993). Hence, war cemeteries became part of an anti-war sentiment. Rationales previously accepted for the incredible cost in human life during the First World War transformed from the noble sacrifice of the interwar period into a waste of human life in the Cold War period so the cemeteries became symbols of waste rather than symbols of heroic sacrifice.

The duration of this period is contested. We have identified it as being from 1945 to 1980. Iles (2006) contends that this period ended around the semi-centennial of the First World War as interest in the war cemeteries and the First World War increased from 1964 onwards. The exact timing of this period is not important. What is important is that following the Second World War, there was a clear decline in the relevance of the First World War cemeteries which reflected change in how they were perceived (Iles, 2006; C. Winter, 2015).

It is not possible to identify nor isolate all the factors which contributed to loss or interest in war grave cemeteries and loss of power in the account presented in the cemeteries. While the message and the medium of account remained the same, the transformative impact changed, declined, in a manner not envisaged by the creators of the First World War cemeteries. Although the account provided by the war cemeteries had not changed, society had, and for Cold War society, the war cemeteries held little meaning.

Period 3: Beyond living memory

As the last of the First World War veterans approached the end of their natural lives, the war cemeteries did not "go gentle into that good night" (Thomas, 1958), as was predicted (Fussell, 2009). The meaning of the war cemeteries transformed again as they have become a centre for group and individual tourism. For instance, in Australia, the war cemeteries have become a focus for pilgrimage vacation due to a combination of sentimental nationalism and a desire to connect with family roots, which for many Australians, includes visiting the graves of ancestors who died on First World War battlefields (McKenna & Ward, 2007). The paradox of tourist and pilgrim is not a recent one and was of concern to the IWGC in the immediate aftermath to the First World War (David William Lloyd, 2014; C. Winter, 2009).

Although this period has parallels to the inter-war period, there are significant differences. Transformations associated with collective and individual memory remain, as does a message of peace but the myth of the war experience and the cult of the fallen have not been resurrected (Iles, 2006; C. Winter, 2009, 2015).

Collective remembrance

While there is a resurgence of collective memory (C. Winter, 2015), it is a memory that is not based on personal recollections of the First World War, so the transformation is no longer one of recalling personal experiences but of constructing a new memory while attempting to imagine the world of 1914-18 and the experiences of the soldiers. Imagining the world of 1914-18 and the experiences of the soldiers is difficult from the war cemeteries. While the cemeteries communicate the magnitude of the loss of life, their designed tranquillity and the carefully manicured and maintained sites do little to communicate the experience of the soldiers. The cemeteries create an inaccurate impression of the horrors of trench warfare and fail to communicate the filth, noise and danger of modern warfare so they support an illusion about war.

The war cemeteries play an educative role in this current period which was not so important immediately following the First World War. This has led to CWGC and others to construct museums and information centres at, or near, the cemeteries: the accounting reports that the cemeteries provide are now supplemented by additional reports. This educative role was not envisaged by the creators of the war cemeteries so is an example of how a text can have a meaning not intended by its author. Extant accounting research has recognised that accounting reports can have different meanings to different users and that the preparers of accounting reports cannot control meaning once the reports are placed in the public arena (Macintosh, 2002). The meaning given to the cemeteries as accounting reports may not be the meaning intended by the IWGC who designed and constructed the cemeteries, but that does not invalidate other meanings (Ivanov, 1999): it is merely a reflection of the power of users to determine meaning irrespective of original meaning (Macintosh & Baker, 2002).

Individual remembrance

Individual graves and the ease of finding individual graves through the online registers of the CWGC continue to allow family members to remember fallen ancestors. The remembrance in this period is, however, different from the remembrance in the interwar period. In the interwar period, people wanted to visit the grave of a friend or family member they had known, who had died in the war. Contemporary visitors are visiting the grave of an ancestor whom they have never met (C. Winter, 2015) so they are not recalling a memory but creating one. Although details of the deaths of ancestors are available from both the online registers of the CWGC and national archives (Commonwealth War Graves Commission, 2017; National Archives of Australia, 2017), individuals choose to expend resources to visit the war cemeteries. This indicates that viewing the cemeteries may convey a meaning not available in other formats.

Sign of peace

Soldiers often became the target for the opprobrium of opponents to war during the Cold War period (Appy, 2000). A distinction appears to have been made more recently between the war and the warrior. This allowed the war cemetery to return to being the symbol of peace described by King George V (Fox & Kipling, 1922: 2011). However, the sign of peace communicated in the current period is different to the sign of peace in the inter-war period. During the inter-war period, future war was imagined to be like the trench warfare of the First World War, so edifices such as the Maginot Line were constructed (Allcorn, 2012). A return to trench warfare is no longer envisaged. Decades of asymmetric warfare and the shadow of weapons of mass destruction have changed the imagined nature of future war (Thornton, 2007). The sign of peace now has a broader meaning: it is no longer limited in meaning to a sign that another trench war should be avoided (C. Winter, 2015).

Discussion

In this research, IWGC cemeteries on the Western Front have been considered accounting reports with transformative power to shape human behaviour and whose meaning has been shaped by users, so that the meaning attributed to these reports has changed over time as user groups have changed, or responded to social events. We examined changes in meaning in three periods: the period between the end of the First World War and start of the Second World War, the Cold War period when there was the threat of war, and the contemporary period when the First World war is no longer within living memory. These periods were selected because they represent times when there has been a significant and identifiable shift in the meaning attributed to the war cemeteries. Although more detailed examination may reveal more subtle shifts in meaning, that degree of specificity was not required to highlight that the meaning intended by a preparer of accounting reports may differ from the meaning users attribute to them. Once reports are available to the public, users will determine the meaning of the information provided. In the example of the war cemeteries, the IWGC and CWGC had ongoing input to the cemeteries through their maintenance and development but the meaning attributed to the cemeteries was primarily controlled by users: even though the cemeteries were designed and constructed by the IWGC to have a clear and specific meaning, they lost control of the power over meaning once cemeteries became public spaces. Similarly, a company loses power to control the meaning of its financial information once that information enters the public arena.

The IWGC put considerable time and effort into the design and construction of the war cemeteries because it intended to convey a certain meaning but it could not control that meaning. The main development to the cemeteries in recent years has been the addition of museums or other educative centres. However, ongoing changes to the cemeteries by the CWGC has not enabled them to regain control over the meaning of the cemeteries, although it has enabled them to support

the newer, educative meaning given to the cemeteries. Power over the interpretation of accounting reports, once given to the public, cannot easily be regained.

Considering war cemeteries as accounting reports challenges the epistemological and ontological boundaries of accounting because cemeteries have not traditionally been recognised as accounting. However, the boundaries of accounting are fluid (Miller & Napier, 1993) and past exclusion of an area from the definition of accounting should not preclude its inclusion forever. If this were so, the unpaid domestic account-keeping work of women would continue to be excluded from the definition of what constitutes accounting, yet there is a plethora of accounting literature that now recognises women's unpaid account-keeping work as accounting (Carnegie & Walker, 2007; Kirkham, 1992; Walker, 2003).

It may be easier to construct the domestic account-keeping by women as accounting than war cemeteries because *prima facie*, war cemeteries do not look like accounting reports, even though they do report on a certain type of information. To dismiss war cemeteries from the definition of accounting based on their unique format would be simplistic. Contemporary (re)visioning of accounting has shown that accounting reports and records may take many forms (Jeacle & Carter, 2011; Maltby, 2017; Miley & Read, 2014, 2016b; Oldroyd, 1998) and that it is the purpose and use of the account rather than its format that is essential to its characterisation as accounting. If this were not the case, most environmental and social accounting would be excluded from accounting because it rarely takes the form of traditional financial statements (Clarke & Gibson-Sweet, 1999; O'Donovan, 2002). Assuming the format and medium for accounting information must conform to a contemporary benchmark represents a present-mindedness that is unjustifiable (Previts & Bricker, 1994) and would invalidate most examples of accounting from ancient civilisations (Carmona & Ezzamel, 2009; Garbutt, 1984; Mouck, 2004) or taking this argument to its illogical conclusion, contemporary accounting .reports should no longer be considered accounting because they do not have the same format as ancient accounting reports.

It is a weakness of contemporary accounting that we are so quick to narrow the epistemological boundaries of the discipline to the economic domain, even though this may lead us to miss other domains such as the social and spiritual.(Gallhofer & Haslam, 2011). Considering war cemeteries as accounting reports is a reminder that limiting accounting to economic domains is an arbitrary decision by contemporary accounting standard-setters.

Yet it may still require a shift in thinking to view war cemeteries as accounting reports but failing to view war cemeteries as accounting reports represents theory-ladenness, which means that the presuppositions of the researcher control what is researched, how things are defined and, inevitably, the outcomes of observation (Brewer & Lambert, 2001). By adopting a narrow perspective of accounting, many of the uses for accounting information may be missed, and this may lead to under-estimating both the potential for, and power of, accounting information. By viewing cemeteries as accounting reports, the information content they convey becomes visible for

the purpose of accounting analysis and we are able to consider how effective cemeteries are for communicating the cost of human life lost in war.

In viewing war cemeteries as accounting reports, we focus on their information content and their transformative power. Hines (1988) observed that through the disclosure choices of accountants, accounting reports create reality. The example of war cemeteries as accounting reports suggests that Hines (1988) was only telling part of the story: reality is also created by the user, whose interpretations of an accounting information transform its meaning. Critical studies of accounting have recognised its performative power (Catasús, 2008; Ezzamel, 2009; McKinlay, 2010). Performativity refers to making something true by stating it to be so (Lowe, 2004). Examination of IWGC cemeteries as accounting reports suggests that researchers need to consider both the preparer and the user when considering the reality constructed by accounting. Further, that constructed reality may not be stable over time, as seen by the shift in meaning during the three periods examined.

It is not surprising that the nature of the transformations created by the war graves cemeteries has changed over time. Both sociology and anthropology literature (Schwartz, 1982; Shaw, 2009) recognise that meaning of historical events and collective memory of those events change over time. In addition, these changes are not necessarily linear: the meaning ascribed by a particular generation does not necessarily build on the meaning ascribed by the previous generation.

Financial reports are usually ephemeral. They are used primarily for decisions contemporaneous with the release of the report. Longer-term relevance is usually restricted to inter-temporal comparisons and identifying trends. It is implicitly assumed that beyond the short term, financial reports only have historical accounting interest. War cemeteries present a corrective to this, suggesting that historical reports may have long-term meaning; accounting reports may provide long-term evidence that enables recognition of positive and negative events within society in the way that war cemeteries point to the human cost of war.

There is a also danger with long-term use of accounting information: it can be ascribed a mythic quality. Barthes (1972) recognised the mythic nature of meaning and that mythologies created over time may be accorded the status of reality. He gave the example of Hollywood movies with Roman soldiers, distinguishable by their fringes, short skirted uniforms, and gladiator sandals. Even though the Hollywood image of a Roman soldier is inaccurate, this image has become reality so the myth has become real. In the period following the First World War, the design of war cemeteries supported the myths associated with war experience and the cult of the fallen. Mosse (1986) suggested that belief that these myths were reality may have contributed to the Second World War.

As tourism and pilgrimage have merged, and meaning has transformed, it has become increasingly evident that war cemeteries are accounting records that encompass both sacred and profane

dimensions without making either dominant, a phenomenon recognised in extant literature primarily in connection with ancient civilisations (Ezzamel, 2005).

Conclusion

The war cemeteries of the Western Front are an example of social accounting on a grand scale yet, possibly because of the non-traditional way this account is presented, they have been overlooked by extant research. This research focuses on First World war cemeteries designed and constructed by the IWGC on the Western Front. These cemeteries tell, in stark and sombre detail, the dreadful cost in human life of the First World War.

These cemeteries were carefully planned. Included in those plans were the impacts the cemeteries were to have on visitors to the cemeteries. Key players in the design of the cemeteries like Fabian Ware (1924, 1937), Frederic Kenyon (1918) and Arthur Hill (1920) have documented the reasons behind their designs and other historians (Commonwealth War Graves Commission, 2016b; Crane, 2013; Longworth, 1967) have elaborated on those reasons. The key features of the design were to have the fallen buried near to where they fell, to not distinguish between officers and other ranks, to have uniform headstones displayed to mirror a battalion on parade, to have a separate grave for every soldier, to create a peaceful and tranquil environment stripped of the horrors of trench warfare, and for the cemeteries to be permanent. These design elements were to allow collective and individual remembrance and to serve as a sign for peace. Collective remembrance was privileged over individual remembrance by the uniformity of the graves which emphasised them being soldiers and not individuals.

The cemeteries succeeded in creating the intended transformations during the interwar period but also contributed to the construction of the myth of war experience and the cult of the fallen. It is likely that, by acting as a visible reminder of the human cost of war, the war cemeteries had an impact on the events that led to the Second World War but exactly what that impact was and the magnitude of that impact is unknown.

The impact and relevance of the war cemeteries declined after the Second World War, during the Cold War period, but as the First World War disappeared from living memory, the impact of the war cemeteries has somewhat surprisingly increased with a return in a modified manner of the individual and collective remembrance and the sign of peace. In recent years, the war cemeteries have also had an educative impact on visitors and some cemeteries have been enhanced to better serve this role for visitors.

The transformations over time in the interpretation of the accounting reports of the war cemeteries reflect changes in society. While we have divided these transformations into three distinct period, we recognise that society rarely changes dramatically at given points in time but rather, societal change is a process precipitated by local and worldwide factors, and it does not occur smoothly in all places. The rate of change differs in different locations, and sometimes by sub-groups in

specific locations. We used the three time periods for the sake of simplicity and because, during those periods, general shifts in society were evident that impacted on the interpretation of war cemeteries as accounting reports.

The transformative power of war cemeteries as accounting reports, and the changes in meaning to these reports that occurred over time indicate that the impact of accounting reports does not rest solely with the creator but is also partially attributable to the reader. This lends support to the construction of accounting reports as heteroglossic texts (Macintosh, 2002; Macintosh & Baker, 2002). A heteroglossic construction of accounting acknowledges that users bring meaning to the accounting report which can differ from the meaning intended by the preparer of the report. In the example of war cemeteries, contemporary meaning has moved in directions not envisaged by the original creators of the report. Multiple interpretations of accounting reports are possible and can co-exist. There is no single unique meaning that applies to an accounting report.

In this research, we have examined an unusual form of accounting report but one which has been effective in recording and making visible the cost of human lives lost in war. Human life is the currency of war which makes war cemeteries a form of financial reporting. However, we recognise that it is a partial accounting because, while it makes visible the military loss of life in war, it fails to make visible the civilian loss of life. Contemporary defence forces have a euphemism for this loss: ancillary damage. However, without the visual accounting report of the cost of war that war cemeteries provide for military personnel who die in war, the cost of civilian life remains hidden.

Treating war cemeteries as accounting reports opens possibilities for research into other non-traditional forms of accounting record. Studies of early forms of accounting have recognised that accounting reports can take various forms, including non-monetary terms and formats inscribed in, or preserved on, media not used by contemporary accountants but this does not lessen their characterisation as accounting records (Carmona & Ezzamel, 2007; Ezzamel, 2009; Liyanarachchi, 2009; Urton & Brezine, 2005). It is important that all forms of accounting, however unusual the medium or format, are made visible because it is only through visibility that we can appreciate fully the information needs that accounting should seek to meet, and find ways to meet those needs effectively. The example of the IWGC cemeteries as accounting reports suggests that contemporary accounting may not have entirely displaced non-monetary forms of accounting designed to last generations, rather than one financial period, and that the study of these other accounting worlds continues to contribute to our understanding of accounting.

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1 Rudyard Kipling was the 1907 Nobel Laureate for literature and literary advisor to the Imperial War Graves Commission. The author of many poems and books, including the *Jungle Book*, the words from his *Recessional*, "lest we forget", continue to be used at many war commemorations (Kipling, 1897: 1972, p. 815). Kipling's son, Jack, is one of the missing from the First World War.

2 Bronze plaques replaced limestone headstones in areas where soil or weather conditions would make limestone headstones unstable.

3 Some sources give this line as "In Flanders fields the poppies grow". McCrae used both versions. McCrae, a Canadian doctor and artillery officer wrote this poem in 1915 before the IWGC had installed limestone headstones to replace the temporary crosses which had been used as grave markers.

4 Streets was killed, along with more than 20,000 others, on 1st July 1916, the first day of the Battle of the Somme. He is believed to be buried in Euston Road Cemetery on the Somme.