

# Accountants in the First World War

Arranged by accountancy firm

September 2016

This index has been developed by the ICAEW Library & Information Service to help genealogists who are tracing their family history to find out more about ancestors who were accountants. It also provides tools to help researchers trying to find out more about the history of accountancy firms through the individuals associated with those firms.

This index lists individuals who served during the First World War and were mentioned in reports published in the accountancy press. This includes reports on accountants, their staff and close relatives who were wounded, killed in action, mentioned in despatches, awarded medals or taken prisoner.

The index was first published by the ICAEW Library & Information Service in January 2007 and will continue to be updated in the coming years.

### **Sources**

The index was created by LIS staff who volunteered their time to index the entries from a number of journals within the collection of the ICAEW Library & Information Service. The sources used to compile the current edition were:

- The Accountant
- The Accountants' Magazine
- Associated Accountants' Journal
- Financial Circular
- Incorporated Accountants' Journal

Page numbers in the index refer to the bound copies held by the ICAEW Library & Information Service and may differ from the collections of other libraries.

### **How do I obtain a copy of an entry?**

The ICAEW Library & Information Service provides a photocopying and fax service and photocopies can be supplied by post or fax. Entries are free for ICAEW members and permitted users, but for all other users a charge of £5 plus VAT applies (per entry). Please contact the LIS enquiry team by telephone on +44 (0)20 7920 8620 or by e-mail at [library@icaew.com](mailto:library@icaew.com) if you would like to obtain a photocopy of an obituary or biographical note/profile.

### **Disclaimer**

This database is the result of the compilation of a number of finding aids and indices created over a number of years by different staff, who may have applied different criteria to the obituaries and biographical notes/profiles they included. Announcements of death are not generally recorded in this database. No guarantee can be given for the comprehensiveness of the list.

### **Further information**

For more information about the index please visit <http://www.icaew.com/accountancyancestors>

First World War Index - arranged by firm name  
September 2016

Accountancy Firm	Location	Surname	Firstname	Qualification	Date of Issue (Year-Month-Day)	Source	Page	Record	Rank	Battalion, Regiment or Force	Notes
[Goodricke, Cotman, Hooper, Phipps & Co.?)	London	W[hite?]	C.		1915-03-06	Accountant	310	News from the Front		Battalion Transport	Anonymous letter reproduced in the Accountant. As other letters reproduced were supplied by Mr Hooper of Goodricke, Cotman, Hooper, Phipps & Co. it is possible that this is Mr C. White of the same firm.
A. & C. M. Davidson Smith	Edinburgh	Williamson	James H.	CA	1918-06-01	The Accountants' Magazine	248	Wounded	Second Lieutenant	Royal Scots.	
A. & J. Robertson	Edinburgh	Anderson	Walter Kinloch		1918-11-01	The Accountants' Magazine	415	War Honours	Lieutenant	Black Watch.	
A. & J. Robertson	Edinburgh	Andrew	William D.		1918-05-01	The Accountants' Magazine	203	Missing	Second Lieutenant	15th Battalion Royal Scots.	
A. & J. Robertson	Edinburgh	Gowans	A. D. S.		1916-08-19	Accountant	163	Roll of Honour	Second-Lieutenant	Black Watch	
A. & J. Robertson	Edinburgh	Gowans	A. D. S.		1916-11-01	The Accountants' Magazine	435	Wounded	Lieutenant.		
A. & J. Robertson	Edinburgh	Gowans	A. Douglas Stuart		1917-06-01	The Accountants' Magazine	274	War Honours	Second-Lieutenant	Black Watch.	
A. & J. Robertson	Edinburgh	Milroy	E.		1916-11-01	The Accountants' Magazine	434	Missing	Second Lieutenant	Black Watch.	Well known Rugby Internationalist. Captained the last Scottish fifteen against England in 1914.
A. & J. Robertson	Edinburgh	Milroy	Eric	CA	1916-08-19	Accountant	162	Roll of Honour	Second-Lieutenant	Black Watch	
A. & J. Robertson	Edinburgh	Robertson Durham	James A.		1916-11-01	The Accountants' Magazine	434	Wounded	Captain.		Awarded the Military Cross.
A. & J. Robertson	Edinburgh	Robertson-Durham	James A.	CA	1916-10-14	Accountant	344	Roll of Honour	Captain	Gordon Highlanders	
A. & J. Robertson	Edinburgh	Thomson	Eric James		1915-07-17	Accountant	86	Roll of Honour	Lieutenant	1/7th Battalion Royal Scots	
A. & J. Robertson	Edinburgh	Thomson	Eric James		1915-08-01	The Accountants' Magazine	439	War Honours	Lieutenant	7th Batt. Royal Scots.	
A. C. Mole & Co.	Taunton	Henderson	J. H.	ASAA	1918-03-01	Incorporated Accountants' Journal	113	Despatches			
A. E. Green & Co.	London	Campbell	Donald		1918-12-01	Incorporated Accountants' Journal	47	Died on Active Service	Private		
A. E. Green & Co.		Mann	L. A.		1916-12-01	Incorporated Accountants' Journal	51	Wounded			
A. E. Green & Co.	London	Mann	Leonard Arthur		1918-12-01	Incorporated Accountants' Journal	47	Wounded			
A. E. Quaife & Hickmott	London	Hickmott	Frank Leonard	ASAA	1917-01-01	Incorporated Accountants' Journal	76	Missing			
A. E. Slater Cook	Cheshire	Cook	Arthur Clifford		1916-09-16	Accountant	240	Roll of Honour	Second-Lieutenant	King's (Liverpool) Regiment	
A. E. Woodington & Bubb	London	Robinson	James Vernon		1918-09-01	Incorporated Accountants' Journal	233	Killed in Action	Lieutenant		
A. J. Downs	Hull, Grimsby & London	Kemp	G. A.	ACA	1918-01-26	Accountant	79	Roll of Honour	Lieutenant	King's Royal African Rifles	
A. M. Carstairs	Glasgow	Crawford	Robert		1918-12-01	The Accountants' Magazine	467	War Honours	Second-Lieutenant	Highland Light Infantry.	Died of pneumonia.
A. M. Carstairs	Glasgow	M'Connell	John Lawson		1917-12-01	The Accountants' Magazine	488	Honours	Captain	Highland Light Infantry	Awarded the Military Cross.
A. M. Carstairs	Glasgow	M'Connell	John Lawson		1918-05-01	The Accountants' Magazine	204	Honours	Captain	Highland Light Infantry	Awarded the Croix de Guerre.
A. P. Smith & Co.	Manchester	Smith	Herbert		1916-09-01	Incorporated Accountants' Journal	272	Killed in Action	Private		
A. T. Niven & Co.	Edinburgh	Macdonald	Norman J.		1917-05-01	The Accountants' Magazine	228	Wounded	Second Lieutenant	Royal Scots.	
A. Tosh & Son	Dundee	Tosh	Elmslie	CA	1915-06-01	The Accountants' Magazine	319	Wounded	Major	4th Battalion Black Watch.	
A. Tosh & Son	Dundee	Tosh	Elmslie	CA	1915-10-09	Accountant	444	Roll of Honour	Major	4th Battalion Black Watch	
A. Tosh & Son	Dundee	Tosh	Elmslie		1915-11-01	The Accountants' Magazine	515	War Honours	Major	Major, 4th Batt. Black Watch.	
A. Wilson Smart & Son	Glasgow	M'Intyre	C. C.		1915-12-01	The Accountants' Magazine	580	Wounded	Private	5th Batt. Cameron Highlanders.	
A. Wilson, Smart & Sons	Glasgow	M'Intyre	Charles Campbell		1915-10-30	Accountant	540	Roll of Honour	Private	5th Battalion Cameron Highlanders (Lochiel's)	
Agar, Bates & Co.	Birmingham	Potter	G. H.		1918-06-29	Accountant	460	Roll of Honour	Private	Gordon Highlanders	
Agar, Bates, Neal & Co.	Birmingham	Neal	David		1917-01-20	Accountant	67	News from the Front	Captain	Royal Warwickshire Regiment	
Aikman & Glen	Glasgow	Turner	W. D.		1917-02-10	Accountant	151	Roll of Honour	Gunner	Motor Machine Gun Corps	
Aikman & Glen	Glasgow	Turner	W. D.		1917-03-01	The Accountants' Magazine	133	Honours	Gunner.	Awarded the Military Medal.	
Aikman Smith & Wells	Edinburgh	Neill	J. W. F.		1917-11-01	The Accountants' Magazine	428	Missing	Lieutenant	Royal Flying Corps.	
Aitken, Mackenzie & Clapperton	Glasgow	Davidson	Farquhar B.		1915-11-01	The Accountants' Magazine	517	War Honours	Second-Lieutenant	6th Batt. Highland Light Infantry.	
Aitken, Mackenzie & Clapperton	Glasgow	Davidson	Farquhar Biggam		1915-09-25	Accountant	384	Roll of Honour	Second-Lieutenant	6th Battalion Highland Light Infantry	
Aitken, Mackenzie & Clapperton	Glasgow	Scott	Hugh		1915-11-06	Accountant	572	Roll of Honour	Lance-Corporal	5th Battalion Cameron Highlanders (Lochiel's)	
Aldred, Keene & Bell		Dutfield	A. E.		1918-08-01	Incorporated Accountants' Journal	212	Medal			
Alex. Aiken & Carter	Johannesburg	Collins	Douglas		1916-06-01	Incorporated Accountants' Journal	194	Killed in Action	Corporal		
Alex. Sloan & Son	Glasgow	Henderson	Walter Irving		1918-07-01	The Accountants' Magazine	287	Prisoner	Second Lieutenant	Rifle Brigade.	
Alexander Arthur	Glasgow	M'Callum	J.		1916-11-01	The Accountants' Magazine	432	War Honours	Second-Lieutenant	Cameron Highlanders.	
Alexander Arthur	Glasgow	McCallum	John		1916-09-30	Accountant	291	Roll of Honour	Second-Lieutenant	Cameron Highlanders	
Alexander M. Carstairs	Glasgow	Wilson	James Gilmour		1918-01-01	The Accountants' Magazine	29	War Honours	Second-Lieutenant	Royal Scots Fusiliers.	
Alexander Sloan & Co.	Glasgow	Davies		CA	1916-11-01	The Accountants' Magazine	436	Honours	Second Lieutenant	Scottish Rifles	Awarded the Military Cross.
Alexander Sloan & Co.	Glasgow	Davies			1917-03-17	Accountant	271	News from the Front	Second-Lieutenant	Scottish Rifles	
Alexander Sloan & Sons	Glasgow	Steel	Walter F. B.		1917-12-01	The Accountants' Magazine	487	War Honours	Second-Lieutenant	Highland Light Infantry.	

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Accountancy Firm	Location	Surname	Firstname	Qualification	Date of Issue (Year-Month-Day)	Source	Page	Record	Rank	Battalion, Regiment or Force	Notes
Alexander Tosh & Son	Dundee	Dick	R. A. Y.		1915-04-01	The Accountants' Magazine	231	War Honours	Corporal	4th Black Watch (City of Dundee) Territorials.	Believed to be the first (along with Mr Gunn) of those connected with the Scottish Societies of Chartered Accountants to have been killed in action in the First World War.
Alexander Tosh & Son	Dundee	Robertson	J. Ernest		1917-05-19	Accountant	492	Roll of Honour	Private	Argyll and Sutherland Highlanders	
Alexander Tosh & Son	Dundee	Robertson	J. Ernest		1917-06-01	The Accountants' Magazine	275	War Honours	Private	A. & S. Highlanders.	
Alexander Tosh & Son	Dundee	Tosh	Elmslie		1915-05-22	Accountant	700	Roll of Honour	Major	4th Battalion Black Watch	
Alexander Tosh & Sons	Dundee	Elgood	Leonard A.		1915-07-03	Accountant	31	Scottish Notes	Lieutenant	5th Battalion Black Watch	
Alexander Tosh & Sons	Dundee	Elgood	Leonard A.		1915-08-01	The Accountants' Magazine	436	Honours	Lieutenant	5th Batt. Black Watch.	Mentioned in despatches.
Alfred Burgess & Co.	Manchester	Winterbottom	Stanley Hey		1917-12-22	Accountant	487	News from the Front	Captain	1st Battalion Lancashire Fusiliers	
Alfred Henry & Son	London & Manchester	Henry	Arthur R.	ACA	1916-11-04	Accountant	409	News from the Front	Second-Lieutenant	Middlesex Regiment	
Alfred Nixon & Son	Manchester	Malpas	Donald		1918-11-01	Incorporated Accountants' Journal	26	Killed in Action	Sergeant		
Allan Bradley & Jacques	Keighley	Coles	William Henry		1918-01-19	Accountant	56	Roll of Honour	Lieutenant		
Annan, Dexter & Co.	London	Owen	John Morris		1917-05-12	Accountant	462	Roll of Honour	Captain	Royal Welsh Fusiliers	
Archibald Langwill	Edinburgh	Drummond	W.		1915-06-05	Accountant	768	Roll of Honour	Private	6th Battalion, Royal Scots (Territorial Force)	
Archibald Langwill	Edinburgh	Drummond	W.		1915-07-01	The Accountants' Magazine	365	Wounded	Private	6th Batt. Royal Scots	Brief mention in the casualties list.
Armitage & Norton	Huddersfield	Norton	G. P.	FCA	1916-02-05	Accountant	172	News from the Front	Major	West Riding Regiment	
Armitage & Norton	Huddersfield	Woodland	Clement Arthur	ACA	1918-09-07	Accountant	128	Roll of Honour		4th North Staffs Regiment	
Armstrong, Harrison, Swan & Co.	London	Charlesworth	W. A.		1917-04-14	Accountant	363	Roll of Honour	Second-Lieutenant	Leicestershire Regiment	
Arthur C. Sudbury	London	Smith	William Rendle		1915-06-01	Incorporated Accountants' Journal	195	Killed in Action			
Arthur E. Woodington		Hickox	Edwin Baskerville		1917-09-01	Incorporated Accountants' Journal	246	Died from Wounds	Major		
Arthur N. Smith	Johannesburg, South Africa	Pickering	Neville J.		1915-01-16	Accountant	77	Roll of Honour			
Ashworth, Mosley & Co.	Manchester	Megson	Robert H.	ACA	1917-05-19	Accountant	483	Roll of Honour	Captain	Manchester Regiment	
Aspell & Barnes	Leicester	Taylor	Cecil Meakin		1916-11-04	Accountant	410	Roll of Honour	Second-Lieutenant	Royal Fusiliers	
Atkinson, Smith & Atkinson	Leeds	Collier	Edward		1917-01-20	Accountant	67	Roll of Honour	Corporal	West Yorkshire Regiment	
Augustus Edwards & Co.	London	Sheen			1918-08-03	Accountant	63	News from the Front	Captain		
B.W.M. Whitehill	London	Russell	Francis G.		1918-05-18	Accountant	375	Roll of Honour	Second-Lieutenant	East Yorkshire Regiment	
Baillie Kelly	Glasgow	Kelly	Thomas		1916-04-08	Accountant	416	Roll of Honour	Second-Lieutenant	Highland Light Infantry	
Baker & Co.	Birmingham	Whiting	Arthur		1918-04-13	Accountant	300	Roll of Honour	Second-Lieutenant	North Staffs Regiment	
Ball, Baker, Cornish & Co.	London	Newton	Leslie Abbott	ACA	1916-09-02	Accountant	200	Roll of Honour	Second-Lieutenant	Leicestershire Regiment	
Bannatyne & Guthrie	Glasgow	Gibson	James		1917-11-01	The Accountants' Magazine	428	War Honours	Lieutenant		
Barron & Barron	York	Pecket	H. C.		1916-12-16	Accountant	587	News from the Front	Lance-Corporal	K.R.R.	
Barrow Fish	Hornsey	Billing	Samuel Alfred		1915-06-01	Incorporated Accountants' Journal	195	Killed in Action			
Barstow & Millar		Aitchison	J. B.		1915-06-01	The Accountants' Magazine	319	War Honours	Second-Lieutenant	5th Battalion Royal Scots.	
Barstow & Millar	Edinburgh	Brewis	Robert R.	CA	1918-06-01	The Accountants' Magazine	249	Honours	Captain	Lancashire Fusiliers	Awarded the Military Cross.
Barstow & Millar	Edinburgh	Duncan	Thomas		1915-10-16	Accountant	475	Roll of Honour	Second-Lieutenant	10th Battalion Highland Light Infantry	
Barstow & Millar	Edinburgh	Duncan	Thomas		1915-11-01	The Accountants' Magazine	520	Missing	Second Lieutenant	2nd Batt. Highland Light Infantry.	
Barstow & Millar	Edinburgh	Gowan	Alastair A.	CA	1918-06-01	The Accountants' Magazine	247	Wounded	Lieutenant	R.G.A.	
Barstow & Millar	Edinburgh	Hardy	R. M.		1918-12-01	The Accountants' Magazine	468	War Honours	Lieutenant	Highland Light Infantry.	
Barstow & Millar	Edinburgh	Melrose	C. G.		1915-05-01	The Accountants' Magazine	278	Wounded	Second Lieutenant	9th Royal Scots.	
Barstow & Millar	Edinburgh	Millar	George I.		1917-05-01	The Accountants' Magazine	227	War Honours	Second-Lieutenant	Royal Field Artillery.	
Barstow & Millar		Scoular	R. W. Guy		1915-05-01	The Accountants' Magazine	278	Wounded	Private	9th Royal Scots.	
Barstow & Miller	Edinburgh	Aitchison	J. B.		1915-06-12	Accountant	800	Roll of Honour	Second-Lieutenant	5th Battalion Royal Scots	
Barton, Mayhew & Co.	Montreal & St John	Nisbet	Pollok S.	CA	1916-07-01	Accountant	13	Roll of Honour	Lieutenant	26th (New Brunswick) Battalion	
Barton, Mayhew & Co.	London	Talbot	C. M.	ACA	1915-12-11	Accountant	708	Roll of Honour	Second-Lieutenant	5th Middlesex Regiment	
Bennett, Neal & Sisling	Leicester	Bosworth	Victor		1917-10-01	Incorporated Accountants' Journal	6	Killed in Action	Private		
Bentley & Co.	Birmingham	Beck	Philip H. H.	ACA	1917-04-21	Accountant	385	Roll of Honour	Captain		
Bernard Hennell	London	Robertson	C. W.		1917-02-17	Accountant	168	Roll of Honour	Second-Lieutenant	Manchester Regiment	
Binning & Co.	Rangoon	Chapman	Geoffrey A.	CA	1916-04-22	Accountant	470	Roll of Honour	Second-Lieutenant		
Blease & Sons	Liverpool	Blease	Harvey	ACA	1915-08-28	Accountant	245	Roll of Honour	Captain	15th Battalion King's (Liverpool) Regiment, attached to the 7th Battalion Lancashire Fusiliers	
Blease & Sons	Liverpool	Morrison	Vernon MacDonald		1917-01-06	Accountant	16	Roll of Honour	Second-Lieutenant	South Lancashire Regiment	
Bloomer, Ford & Co.	Birmingham	Hield	V.		1918-01-05	Accountant	16	News from the Front	Second-Lieutenant	South Staffordshire Regiment	
Bloomer, Ford & Co.	Birmingham	Hield	V.		1918-02-23	Accountant	170	News from the Front	Second-Lieutenant	South Staffordshire Regiment	
Bloomer, Ford & Co.	Birmingham	Hield	Victor		1917-11-17	Accountant	385	Roll of Honour	Second-Lieutenant	South Staffordshire Regiment	

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Bloomer, Ford & Co.	Birmingham	Williams	Frank Arthur	ASAA	1918-07-13	Accountant	25	Roll of Honour	Gunner	Royal Garrison Artillery	
Bolton, Wawn & Co.	Sunderland	Wawn	Frederick Middlemost	FCA	1916-06-17	Accountant	683	Roll of Honour	Captain	Durham Light Infantry	
Bolton, Wawn & Co.	Sunderland	Wawn	Frederick Middlemost	FCA	1916-07-01	Incorporated Accountants' Journal	224	Killed in Action	Captain		
Bourner, Bullock & Co.	Hanley	Clark	N. P.		1916-09-23	Accountant	262	Roll of Honour	Second-Lieutenant	Munster Fusiliers	
Bourner, Bullock & Co.	London	Crook	A. H.		1916-10-14	Accountant	336	Roll of Honour	Private	2nd City of London Battalion, Royal Fusiliers	
Bourner, Bullock & Co.	London	Figgins	H. F.		1916-10-14	Accountant	336	Roll of Honour	Second-Lieutenant	6th City of London Rifles	
Bourner, Bullock & Co.	London	Foster	G. M. S.		1916-10-14	Accountant	336	Roll of Honour	Second-Lieutenant	5th Battalion Worcester Regiment	
Bourner, Bullock & Co.	London	Hopkins	A. H.		1916-10-14	Accountant	336	Roll of Honour	Rifleman	6th City of London Rifles	
Bourner, Bullock & Co.	Hanley	Taylor	A. P.		1917-11-01	Incorporated Accountants' Journal	29	Wounded			
Bower & Smith	Aberdeen	Wyse	James		1916-03-01	The Accountants' Magazine	149	Wounded	Private	4th Batt. Gordon Highlanders.	Brief mention in the casualties list.
Bowman & Grimshaw	Blackpool and Manchester	Walker	T.		1917-05-19	Accountant	483	News from the Front	Corporal		
Brewis, Rainie & Boyd	Edinburgh	Sim	G. H. S.		1917-06-01	The Accountants' Magazine	275	War Honours	Gunner	R.F.A.	Died from a severe illness in Edinburgh Castle Hospital.
Brooks, Williams & Co.		Edwards	Wilfred W.		1917-02-10	Accountant	137	Roll of Honour	Lieutenant	17th Royal Fusiliers	
Brown, Fleming & Murray	Glasgow	Chapman	G. A.		1916-05-01	The Accountants' Magazine	250	War Honours	Second-Lieutenant	Royal Scots.	
Brown, Fleming & Murray	Glasgow	Clarke	J. Bryce	CA	1916-10-21	Accountant	368	Roll of Honour	Second-Lieutenant	Cameron Highlanders	
Brown, Fleming & Murray	Glasgow	Clarke	J. Bryce		1916-11-01	The Accountants' Magazine	435	Wounded	Second Lieutenant	Cameron Highlanders.	
Brown, Fleming & Murray		Lawson	Robert William		1918-12-01	The Accountants' Magazine	468	Honours	Major	Highland Light Infantry	Awarded the Military Cross.
Brown, Fleming & Murray	Glasgow	Murray	Andrew C.		1915-07-01	The Accountants' Magazine	365	Wounded	Lieutenant	9th Battalion Royal Scots.	
Brown, Fleming & Murray	Glasgow	Reid	George Ronald Macfarlane		1917-01-01	The Accountants' Magazine	30	Honours	Lieutenant (Temp. Captain)	R. F. C.	Awarded the Military Cross and bar.
Brown, Fleming & Murray	Glasgow	Tod	F. M. Cockburn		1915-11-01	The Accountants' Magazine	517	War Honours	Second-Lieutenant	7th Batt. King's Own Scottish Borderers.	
Brown, Fleming & Murray	Glasgow	Tod	Frederick Masefield Cockburn		1915-10-16	Accountant	474	Roll of Honour	Second-Lieutenant	7th Battalion King's Own Scottish Borderers	
Burr-Higgs, Cozens & Co.	Walsall	Cozens	Percy	ACA	1917-08-25	Accountant	147	News from the Front	Second-Lieutenant		
Butterfield & Hartman	Bradford	Steel	F. J.	ASAA	1918-06-01	Incorporated Accountants' Journal	171	Wounded			
Button, Stevens & Witty	London	Binsted	Walter P.		1916-02-01	Incorporated Accountants' Journal	101	Killed in Action	Private		
C. D. Parkison	Wigan	Smith	Lancelot J.		1916-08-26	Accountant	176	Roll of Honour	Second-Lieutenant	South Lancashires	
C. E. W. Macpherson	Edinburgh	Craig	Archibald		1915-01-01	The Accountants' Magazine	35	Wounded	Private	London Scottish.	
C. E. W. Macpherson & Morrison		Anderson	W. J.	CA	1917-01-01	The Accountants' Magazine	29	War Honours	Private	Argyll and Sutherland Highlanders.	
C. E. W. Macpherson & Morrison	Edinburgh	Anderson	W. J.	CA	1917-03-17	Accountant	272	Roll of Honour	Private	Sutherland Highlanders	
C. E. W. Macpherson & Morrison	Edinburgh	Gibson	Robert H.		1915-07-01	The Accountants' Magazine	364	War Honours	Private	9th Batt. Royal Scots.	
C. J. Gladwell	London	Walter	C. N.		1917-12-01	Incorporated Accountants' Journal	49	Wounded			
C. J. Shiells	Edinburgh	Gavin	Wm S.		1917-07-01	The Accountants' Magazine	316	Honours	Lieutenant	Royal Scots.	Awarded the Military Cross.
C. L. Barfoot & Co.	Cardiff	Mullins	Glan		1917-10-01	Incorporated Accountants' Journal	6	Medal			
C. L. Townend	Halifax	Lowe	R.Y.		1917-08-01	Incorporated Accountants' Journal	228	Wounded			
Cameron & Forrest	Inverness	Cameron	Colin Mackenzie		1918-06-01	The Accountants' Magazine	246	War Honours	Captain	Seaforth Highlanders.	
Camm, Metcalfe & Co.	Sheffield	Forsdike	J. E.	ACA	1917-04-28	Accountant	410	Roll of Honour	Lieutenant	Machine Gun Corps	
Carline & Watson	Chesterfield	Scrimshaw	Reginald Cromwell		1917-02-03	Accountant	111	Roll of Honour	Sergeant	Machine Gun Company	
Carnaby Harrower, Barham & Co.	London	Hart	Harold George	ACA	1915-02-06	Accountant	186	Roll of Honour		Queen Victoria Rifles, 9th County of London Territorials	
Carnaby, Harrower, Barham & Co.	London	Pykett	G. F.		1918-06-29	Accountant	460	News from the Front	Lieutenant	Royal Warwickshire Regiment	
Carswell, Murray & Lauder	Glasgow	M'Queen	A.		1916-11-01	The Accountants' Magazine	435	Wounded	Second Lieutenant.		
Carswell, Murray & Lauder	Glasgow	Osborne	David S.		1916-05-27	Accountant	612	Roll of Honour	Private	Machine Gun Section	
Carswell, Murray & Lauder	Glasgow	Osborne	David S.		1916-06-01	The Accountants' Magazine	282	War Honours	Private	Scottish Rifles.	Shot by a sniper.
Carswell, Murray & Lauder		Osbourne Bennie	H.		1918-04-01	The Accountants' Magazine	171	War Honours	Lieutenant	Machine Gun Corps.	
Carter & Co.	Birmingham	Cookson	Bernard		1917-04-28	Accountant	410	Roll of Honour	Second-Lieutenant	East Yorks Regiment	
Carter, Greig & Co.	Edinburgh	Heatlie	R. W.		1916-11-11	Accountant	447	Roll of Honour	Private	Royal Scots	
Carter, Greig & Co.	Edinburgh	Heatlie	R. W.		1916-12-01	The Accountants' Magazine	506	Wounded	Private	Royal Scots.	
Carter, Greig & Co.	Edinburgh	Mackinnon	Neil		1918-03-01	The Accountants' Magazine	107	Honours	Captain	Highland Light Infantry	Awarded the Albert Medal of the First Class.
Cash, Stone & Co.		Rose	Stewart Alan		1918-04-20	Accountant	312	Roll of Honour	Lieutenant	Northumberland Fusiliers	
Cates, Brown & Harding	London	Harding	P. E.	FCA	1916-02-05	Accountant	172	News from the Front	Captain	Queen's Westminsters	
Chalmers, Wade & Co.		Bark	Norman		1918-10-19	Accountant	212	Roll of Honour	Lieutenant	Royal Flying Corps	
Chalmers, Wade & Co.	Liverpool	Cookson	Alan		1917-07-21	Accountant	49	Roll of Honour	Captain	2/10th (Scottish) King's Liverpool Regiment	
Chalmers, Wade & Co.	London	Couldrey	Oscar		1917-11-17	Accountant	385	News from the Front	Lieutenant	Machine Gun Corps	
Chalmers, Wade & Co.	Liverpool	Hall	R. C.		1915-12-18	Accountant	737	On Active Service	Second-Lieutenant	York & Lancasters	
Charles A. Belbin	Sheffield	Belbin	Clarence		1915-12-01	Incorporated Accountants' Journal	58	Killed in Action	Corporal		

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Charles A. Belbin	Sheffield	Kimberley	Albert William	ASAA	1916-08-01	Incorporated Accountants' Journal	246	Killed in Action	Sergeant		
Charles Comins & Co.		Sharman	Donald R.		1917-01-20	Accountant	67	News from the Front	Second-Lieutenant		
Charles Comins & Co.		Smith	Clifford T.		1917-09-15	Accountant	204	Roll of Honour	Second-Lieutenant	Royal Field Artillery	
Charles Eves & Co.		Herring	Alfred Cecil	ACA	1918-06-15	Accountant	434	News from the Front	Temporary Second-Lieutenant	Northampton Regiment	
Charles Eves & Co.	London	Meyrick	Stanley W. A.		1918-07-06	Accountant	11	News from the Front	Hon. Lieutenant	M.H.S. Accountants	
Charles H. Best	Bradford	Metcalfe	Frederick Steven		1917-07-01	Incorporated Accountants' Journal	206	Died from Wounds	Private		
Charlton & Long	Birmingham	Houghton	Frederick Leonard	ACA	1918-01-19	Accountant	56	News from the Front	Second-Lieutenant	Royal Warwickshire Regiment	Awarded the Albert Medal and the Military Cross.
Charlton & Long	Birmingham	Ponsford	J. W. P.		1916-11-18	Accountant	465	Roll of Honour			
Charlton & Long	Birmingham	Ponsford	J. W. P.		1916-12-02	Accountant	523	Roll of Honour	Sergeant	Royal Fusiliers	
Chatteris, Nichols & Co.		Nichols	Charles Lee Nichols		1917-07-28	Accountant	70	Roll of Honour	Second-Lieutenant	R.F.A.	
Chiene & Tait	Edinburgh	Aitchison	W. J.		1915-12-01	The Accountants' Magazine	580	War Honours	Second-Lieutenant	12th Batt. Highland Light Infantry.	
Chrystal, Irvine & Duncan	Glasgow	Patrick	Keith		1916-10-07	Accountant	319	Roll of Honour	Second-Lieutenant	Highland Light Infantry, attached to Northumberland Fusiliers	
Chrystal, Irvine & Duncan	Glasgow	Patrick	Keith		1916-11-01	The Accountants' Magazine	432	War Honours	Second-Lieutenant	Highland Light Infantry.	
Church & Co.	Glasgow	Church	W. C.		1915-07-17	Accountant	86	Roll of Honour	Captain	8th Battalion, Scottish Rifles	
Church & Co.	Glasgow	Church	W. C.		1915-08-01	The Accountants' Magazine	441	Missing	Captain	8th Batt. Scottish Rifles.	
Clark, Battams, Lanham & Co.	London	South	George R. S.		1916-09-23	Accountant	262	Roll of Honour	Second-Lieutenant	1/9th County of London Regiment (Queen Victoria Rifles)	
Clarkson & Bennett	London	Entwisle	Charles Henry		1918-07-01	Incorporated Accountants' Journal	193	POW			
Cole, Dickin & Hills	London	Bavin	J. D.		1919-01-18	Accountant	44	News from the Front	Captain	R.F.A.	
Cole, Dickin & Hills	London	Knott	Ralph Leonard		1915-10-16	Accountant	459	Roll of Honour		12th Northumberland Fusiliers	
Cole, James, Bond & Co.	London	Lewis	Dudley		1917-02-17	Accountant	168	News from the Front	Captain	Yorks and Lancashire Regiment	
Cole, James, Bond & Co.	London	Lewis	Dudley		1917-11-17	Accountant	385	News from the Front	Captain	Yorks and Lancashire Regiment	
Cole, James, Bond & Co.	London	Lewis	Dudley		1918-02-09	Accountant	127	News from the Front	Major		
Cole, James, Bond & Co.	London	Lewis	Dudley		1918-12-21	Accountant	335	News from the Front	Lieutenant-Colonel	Gloucestershire Regiment	
Cole, James, Bond & Co.	London	Pine	A. A.		1917-02-17	Accountant	168	Roll of Honour	Lieutenant		
Cooper & Cooper	Bolton	Bennett	John		1915-10-01	Incorporated Accountants' Journal	7	Killed in Action	Sergeant		
Cooper & Cooper	Bolton	Bennett	John		1915-10-23	Accountant	492	Roll of Honour	Sergeant	1-6th Manchester Regiment	
Cooper & Kenny	Dublin	Walkey	Arthur J.	ASAA	1917-06-01	Incorporated Accountants' Journal	184	Medal			
Cooper Bros.	London	Macleod	Norman		1919-12-01	The Accountants' Magazine	533	Honours	Lieutenant-Colonel	Queen's Own Cameron Highlanders	Awarded the Distinguished Service Order and is an Officer of the Legion of Honour.
Cooper Bros. & Co.	London	Eivey	Charles Leslie	ASAA	1917-07-01	Incorporated Accountants' Journal	206	Killed in Action	Second-Lieutenant		
Cooper Brothers & Co.	London	Silvester	Percy	ASAA	1915-11-01	Incorporated Accountants' Journal	34	Killed in Action	Private		
Copeland & Taylor	Bishop Auckland	Thompson	Norman	ASAA	1916-10-01	Incorporated Accountants' Journal	5	Killed in Action	Second-Lieutenant		
Craggs, Turketine & Co.	London	Craggs	J. J.	ACA	1917-03-03	Accountant	221	Roll of Honour	Second-Lieutenant	King's Royal Rifle Corps	
Crane, Christmas & Co.	London	Prior	Leslie M. S.		1916-08-12	Accountant	133	Roll of Honour	Second-Lieutenant	156th Brigade R.F.A.	
Creasey, Son & Wickenden	London and Tunbridge Wells	Taylor	N. C.		1917-04-28	Accountant	410	Roll of Honour	Lance-Corporal	Royal Engineers	
Crew, Turnbull & Co.	London	Barnard	C. T.		1915-11-20	Accountant	616	Roll of Honour	Private	24th Middlesex Regiment (Public Schools Battalion)	
Crewdson, Youatt & Howard		Bowden	Edgar Montague	ACA	1918-11-09	Accountant	258	News from the Front	Captain		
Crewdson, Youatt & Howard	London	Hart	Percival Frank		1917-05-19	Accountant	483	Roll of Honour	Lieutenant	Bedfordshire Regiment	
Crewdson, Youatt & Howard	London	Stapleton	Harold Frederick		1916-11-01	Incorporated Accountants' Journal	28	Killed in Action	Lieutenant		
Crewdson, Youatt & Howard	London	Sudell	Henry James	ACA	1915-10-02	Accountant	401	Roll of Honour	Captain	Army Service Corps	
D. E. Wallace	Edinburgh	Harley	W. C.		1917-06-01	The Accountants' Magazine	275	Wounded	Second Lieutenant	Black Watch.	
D. E. Wallace	Edinburgh	Marksman	S. A.		1917-06-01	The Accountants' Magazine	276	Wounded	Second Lieutenant	Machine Gun Section.	
D. E. Wallace & Somerville	Edinburgh	Tait	J. Ritchie		1917-05-01	The Accountants' Magazine	228	Wounded	Second Lieutenant	Royal Scots.	
D. E. Wallace & Somerville	Edinburgh	Tait	J. Ritchie		1917-05-12	Accountant	471	Roll of Honour	Second-Lieutenant	Royal Scots	
D. L. Munro	Edinburgh	Plummer	James Wilson		1915-09-11	Accountant	324	Roll of Honour	Lance-Sergeant	4th Battalion Royal Scots	
D. L. Munro	Edinburgh	Plummer	James Wilson		1915-11-01	The Accountants' Magazine	518	War Honours	Lance-Sergeant	4th Batt. Royal Scots.	
Davey & Alderson	North Shields	Hedley	J. H.		1918-07-01	Incorporated Accountants' Journal	193	POW			
Davey, Addiscott & Co.	Plymouth	Potter	Percy Walter		1917-06-01	Incorporated Accountants' Journal	183	Killed in Action	Second-Lieutenant		
David Fell & Co.	Sydney	Taylor	Kenneth	Associate of the Australasian Corporation of Public Accountants	1917-07-07	Accountant	9	Roll of Honour	Second-Lieutenant	R.G.A.	
David Smith, Garnett & Co.	Manchester	Worthington	Thomas Roughton	ASAA	1916-06-01	Incorporated Accountants' Journal	194	Killed in Action	Sergeant		

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David Strathie & Co.	Glasgow	Campbell	W. Watson		1917-01-27	Accountant	95	Roll of Honour	Second-Lieutenant	Manchester Regiment	
David Strathie & Co.	Glasgow	Campbell	W. Watson		1917-02-01	The Accountants' Magazine	72	War Honours	Second-Lieutenant	Manchester Regiment.	
David Strathie & Co.	Glasgow	Farquharson	A. N.		1917-12-01	The Accountants' Magazine	488	Wounded	Second Lieutenant.		
Davidson & Workman	Glasgow	Coutts	Paul Campbell		1918-11-01	The Accountants' Magazine	417	War Honours	Second-Lieutenant	Machine Gun Corps.	
Davidson & Workman	Glasgow	Murray	Robert D.		1916-02-01	The Accountants' Magazine	98	War Honours	Private	9th Batt. Black Watch.	
Davidson & Workman	Glasgow	Murray	Robert D.		1916-02-12	Accountant	212	Roll of Honour	Private	9th Battalion Black Watch	
Davidson & Workman	Glasgow	Murray	Robert D.		1916-03-01	The Accountants' Magazine	149	War Honours	Private	9th Batt. Black Watch.	
Davidson, Cookson & Co.	Liverpool	Heywood	R. P.	ACA	1917-02-17	Accountant	168	News from the Front	Second-Lieutenant	King's (Liverpool) Regiment	
Davies & Crane	Preson	Davies	Walter Ambler		1915-07-10	Accountant	45	Roll of Honour		1/4th Loyal North Lancashire Regiment (T.F.)	
Davies Bros.	London	Fisher	W. Eric	ACA	1917-01-13	Accountant	35	News from the Front	Lieutenant		
Davies, Tait & Co.	Glasgow	MacIntyre	James		1915-11-01	The Accountants' Magazine	520	Wounded	Private	6th Batt. Highland Light Infantry.	
Davies, Tait & Co.	Glasgow	Scott	Erle		1918-11-01	The Accountants' Magazine	418	Wounded	Second-Lieutenant	Border Regiment.	
Deloitte, Plender, Griffiths & Co.		Anderson	Alec D.	ACA	1918-11-23	Accountant	282	Roll of Honour	Second-Lieutenant	Grenadier Guards	
Deloitte, Plender, Griffiths & Co.	London	Bell	Albert H.	ACA	1915-05-22	Accountant	685	Roll of Honour	Assistant Paymaster	R.N.R. (H.M.S. "Goliath")	
Deloitte, Plender, Griffiths & Co.		Brocklehurst	Edward H.		1915-05-29	Accountant	719	Roll of Honour	Captain	6th Rifle Battalion of the King's Liverpool Regiment (T.F.)	
Deloitte, Plender, Griffiths & Co.	London	Cairns	Stanley Ewart	ACA	1918-10-12	Accountant	197	Roll of Honour	Lieutenant	Sherwood Foresters	
Deloitte, Plender, Griffiths & Co.	Buenos Aires	Campbell	William Mackenzie	ACA	1916-07-22	Accountant	82	Roll of Honour	Second-Lieutenant	Royal Irish Rifles	
Deloitte, Plender, Griffiths & Co.		Collett	R. H.	ACA	1916-11-25	Accountant	487	News from the Front	Flight-Lieutenant	Royal Naval Air Service	
Deloitte, Plender, Griffiths & Co.	London	Collett	Ralph Harold	ACA	1916-08-16	Accountant	230	News from the Front	Flight-Lieutenant	R.N.A.S.	
Deloitte, Plender, Griffiths & Co.		Cracknell	Charles George Raphael		1918-01-19	Accountant	55	Roll of Honour	Lieutenant	London Regiment	
Deloitte, Plender, Griffiths & Co.		Greenwood	L. M.		1918-06-15	Accountant	434	News from the Front	Captain	Durham Light Infantry	
Deloitte, Plender, Griffiths & Co.		Greenwood	Leonard Montague		1918-11-23	Accountant	282	Roll of Honour	Major	Durham Light Infantry	
Deloitte, Plender, Griffiths & Co.		Job	E. D.	ACA	1916-08-05	Accountant	115	Roll of Honour	Captain	Machine Gun Corps	
Deloitte, Plender, Griffiths & Co.		Scott	H. C. Watson		1917-09-15	Accountant	204	News from the Front	Temporary Lieutenant	Army Service Corps	
Deloitte, Plender, Griffiths & Co.		Trench	C. Reginald Chevenix		1918-04-20	Accountant	312	Roll of Honour	Major	Sherwood Foresters	
Deloitte, Plender, Griffiths & Co.		Worling	R. D.		1918-06-01	Accountant	406	News from the Front	Lieutenant	Gordon Highlanders	
Deloitte, Plender, Griffiths & Co.	London	Worling	Robert Durward		1917-08-18	Accountant	130	News from the Front	Second-Lieutenant	Gordon Highlanders	
Dempster & Brechin	Glasgow	Rankin	James K.		1916-09-02	Accountant	203	Roll of Honour	Private	Highland Light Infantry	
Dempster & Brechin	Glasgow	Rankin	James K.		1916-11-01	The Accountants' Magazine	434	Missing	Private.		
Dennis, Gowar, Ashby & Co.	London	Haile	Robert		1919-04-19	Accountant	320	Roll of Honour	Lieutenant	Essex Regiment	
Derbyshire Bros. & Co.	London	Gardiner	Ernest Frederick	ACA	1915-05-08	Accountant	604	Roll of Honour	Private	Honourable Artillery Company	
Derbyshire Bros. & Co.	London	Haine	Reginald Leonard		1917-06-23	Accountant	586	News from the Front	Second-Lieutenant	H.A.C.	
Dewar & Robertson	Edinburgh	Taylor	William Duncan		1918-01-01	The Accountants' Magazine	29	War Honours	Private	Royal Scots.	
Dixon, Wilson, Tubbs & Co.	London	Gillett	Sidney Harold	ACA	1916-02-05	Accountant	172	News from the Front	Captain	7th Middlesex (Territorial Regiment)	
Don & Stewart	Dundee	Chalmers	George		1917-06-01	The Accountants' Magazine	276	Wounded	Private	Royal Scots.	
Drury, Thurgood, Hatfield & Co.	London	Hatfield	Edgar Richard	FCA	1916-11-25	Accountant	487	News from the Front	Captain	R. A.	
Dunn & Todd		Lawson	Robert William		1918-12-01	The Accountants' Magazine	468	Honours	Major	Highland Light Infantry	Awarded the Military Cross.
E. A. Browne	London & Nottingham	Haine	Reginald Leonard		1917-07-14	Accountant	30	Notice	Second-Lieutenant		
E. C. Hitchmough	Cork	Munro	R.	ASAA	1917-11-01	Incorporated Accountants' Journal	29	Wounded			
E. Emerson Davies Bros.	Cardiff	Davies	E. Emerson	ACA	1918-12-07	Accountant	307	News from the Front	Lieutenant	King's African Rifles	
E. Sudworth		Wheawill	Edward K.		1918-10-19	Accountant	212	Roll of Honour	Private	Artists Rifles, 28th London	
E. W. Forres	Birmingham	Clarkson	W. J.		1918-11-02	Accountant	244	News from the Front	Lieutenant	King's Royal Rifle Corps	
E.S. Jacob & Haynes	London	Armfield	Reginald Charles Noel		1917-01-01	Incorporated Accountants' Journal	76	Killed in Action	R.C.N.		
E.S. Jacob & Haynes	London	Morgan	Ashton		1918-04-01	Incorporated Accountants' Journal	128	Killed in Action	Private		
Edgar Oates & Co.	Manchester	Dyer	James Edward Stanley	ASAA	1917-11-01	Incorporated Accountants' Journal	28	Killed in Action	Second-Lieutenant		
Edmonds, Clover & Jones	Brighton	Colbourne	Louis		1916-01-29	Accountant	140	Roll of Honour	Second-Lieutenant	Royal Fusiliers	
Edmonds, Clover & Jones	Brighton	Von der Heyde	John Leslie		1919-02-15	Accountant	124	News from the Front	Lieutenant	Royal Sussex Regiment, attached Manchester Regiment	
Edw. Judson Mills & Co.	London	Wallis	R.		1917-06-01	Incorporated Accountants' Journal	184	Wounded			
Edward Denton & Son	Liverpool	Parle	John Audley		1917-09-29	Accountant	242	News from the Front	Second-Lieutenant	Liverpool Regiment	
Edward Harlow		Harlow	Eric H.		1916-11-01	Incorporated Accountants' Journal	28	Medal			
Edward Swallow	Peterborough	Tyler	Reginald Thomas		1916-04-01	Incorporated Accountants' Journal	146	Killed in Action	Private		
Edward Thomas Peirson & Sons	Coventry	Peirson	E. T.		1917-07-21	Accountant	50	News from the Front		1st North Staffordshire Regiment	
Edward Ware & Co.	Exeter	Hewer	A. V.		1917-08-18	Accountant	130	News from the Front	Captain	Devon Regiment	
Edwards & Foster	Birmingham	Bladon	T. W.		1918-06-22	Accountant	452	News from the Front	Lieutenant	Army Service Corps	

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Edwin Jones & Co.		Collier	E. B.		1918-10-26	Accountant	228	News from the Front	Lieutenant	R.G.A.	
Ernest Harrison	Dewsbury	Broadhead	Ernest		1917-06-30	Accountant	605	Roll of Honour	Lance-Corporal		
Ernest Jack	Perth	Bruce	David		1917-05-01	The Accountants' Magazine	228	Wounded	Private	Highland Divisional Cyclists.	
Ernest Jack	Perth	Campbell	Alexander John		1917-04-01	The Accountants' Magazine	181	War Honours	Private	Black Watch.	Died of pneumonia and enteric fever.
Ernest L. Burton	London	Theak	Horace Leonard		1917-06-01	Incorporated Accountants' Journal	183	Killed in Action	Second-Lieutenant		
Evans, Fripp, Deed & Co.	London	Brown	Ralph		1916-12-02	Accountant	523	News from the Front			
Evatt & Co.	Singapore, Penang & Ipoh	Gold	Percy	ACA	1916-08-26	Accountant	175	Roll of Honour	Second-Lieutenant	Scots Guards	
F. Hidditch & Co.	Liverpool	Barrett	George		1917-09-08	Accountant	184	Roll of Honour	Gunner	R.G.A.	
F. J. Warren	Haverfordwest	Thies	William Herbert	ASAA	1918-05-01	Incorporated Accountants' Journal	148	Medal			
F. W. Rattenbury		King	Frank Benjamin		1918-02-01	Incorporated Accountants' Journal	90	Killed in Action	Private		
F. W. Smith, Riches & Co.		Ebsworth	Harold		1916-12-30	Accountant	615	Roll of Honour	Private	H.A.C.	
F. W. Smith, Riches & Co.		Harris	H. V.		1916-12-30	Accountant	615	News from the Front	Second-Lieutenant	18th London Regiment	
F. W. Smith, Riches & Co.	London	Tigar	H. W.		1915-05-22	Accountant	684	Roll of Honour	Lieutenant	3rd Middlesex Regiment	
F. W. Smith, Riches & Co.		Wilson	Alan Mowbray		1916-12-30	Accountant	615	Roll of Honour	Second-Lieutenant	3rd attached 8th East Surrey Regiment	
F. W. Smith, Riches & Co.	London	Tigar	Harold Walter		1915-06-01	Incorporated Accountants' Journal	195	Killed in Action			
F. W. Stephens	London	Heaver	Alfred Charles		1915-06-01	Incorporated Accountants' Journal	195	Killed in Action			
Farrant, Matthews & Co.	Blackburn	Twelvetees	Bernard		1917-10-27	Accountant	326	Roll of Honour	Lieutenant	Royal West Kent Regiment	
Fawley, Judge & Easton	Hull	Easton	Cyril	ACA	1917-05-26	Accountant	505	Roll of Honour	Captain		
Ferryman & Goldby	Johannesburg	Ferryman	William Edward	FSAA	1918-11-01	Incorporated Accountants' Journal	26	Died from Wounds	Lieutenant		
Fisher, Randle & Fisher	Birmingham	Bland	Percival Charles		1917-07-21	Accountant	49	Roll of Honour		Canadian Infantry	
Fitzpatrick, Graham & Co.	London	Hogg	Samuel Rolleston	ACA	1916-11-25	Accountant	487	News from the Front	Second-Lieutenant	Royal Fusiliers	
Fookes, Hickman & Co.	London	Reid	Alexander		1917-06-01	The Accountants' Magazine	274	War Honours	Second-Lieutenant	London Regiment.	
Forbes, Forbes, Campbell & Co. Ltd	Karachi	Wyatt	Esdaille Frederick Burkitt	ASAA	1916-02-01	Incorporated Accountants' Journal	101	Killed in Action	Captain		
Ford, Rhodes, Ford & Co.	Perth, Australia	Carter	Francis Bird	FCA	1915-06-26	Accountant	843	Roll of Honour	Major	16th Battery of the 4th Infantry Brigade, Australian Imperial Forces	
Francis Nicholls, White & Co.		Rutherford	P. W.		1917-01-20	Accountant	67	News from the Front	Lieutenant	West Yorkshire Regiment	
Frederick A. Ritson	Elgin	M'Lea	John		1917-06-02	Accountant	535	Roll of Honour	Lance-Corporal	Seaforth Highlanders	
Frederick A. Ritson	Elgin	M'Lean	John		1917-07-01	The Accountants' Magazine	316	Wounded	Lance-Corporal	Seaforth Highlanders.	
Frederick R. Petty	Keighley	Waterhouse	Frank A.		1918-05-04	Accountant	337	News from the Front	Second-Lieutenant	Royal Garrison Artillery (Special Reserve)	
Fredk. B. Smart & Co.	London	Marks	Herbert H.		1917-02-17	Accountant	168	News from the Front	Lieutenant	Durham Light Infantry	
Fredk. B. Smart & Company		Wise	F. H. V.		1918-02-02	Accountant	102	Roll of Honour	Lieutenant	Royal Flying Corps	
G. & J. M'Bain	Aberdeen	Donald	James W.		1915-10-16	Accountant	475	Roll of Honour	Private	4th Battalion Gordon Highlanders	
G. & J. M'Bain	Aberdeen	Donald	James W.		1915-11-01	The Accountants' Magazine	520	Missing	Private	4th Batt. Gordon Highlanders.	
G. & J. M'Bain	Aberdeen	Emslie	John. C.		1916-03-01	The Accountants' Magazine	149	Wounded	Trooper	Scottish Horse.	Brief mention in the Casualties list.
G. & J. M'Bain	Aberdeen	Fortune	Andrew R.		1915-12-01	The Accountants' Magazine	580	Prisoner	Private	4th Batt. Gordon Highlanders.	
G. & J. M'Bain	Aberdeen	Fortune	Andrew R.		1915-10-30	Accountant	540	Roll of Honour	Private	4th Battalion Gordon Highlanders	
G. & J. M'Bain	Aberdeen	Wilson	J. D.		1916-09-23	Accountant	268	Roll of Honour	Corporal	Royal Engineers	
G. A. Evans & Evans	Mountain Ash	Harland	Lewis Morgan		1918-12-01	Incorporated Accountants' Journal	47	Killed in Action	Private		
G. E. Holt & Son	Liverpool	Balmforth	Cyril Edmund		1917-10-06	Accountant	263	News from the Front	Second-Lieutenant	Lancashire Regiment	
G. E. Holt & Son	Liverpool	Balmforth	Cyril Edmund		1917-11-01	Incorporated Accountants' Journal	29	Medal			
G. J. M'Bain	Aberdeen	Wilson	J. D.		1916-11-01	The Accountants' Magazine	433	War Honours	Corporal		
G. N. Read, Son & Co.	London	Goodyear	Kenneth Charles		1915-10-23	Accountant	492	Roll of Honour	Private	R.A.M.C.	
G. Parker	London	Vansittart	Arnold Bexley		1915-05-29	Accountant	719	Roll of Honour	Second-Lieutenant	11th Hussars	
G. W. Townend		Townend	Clarence E.		1917-12-22	Accountant	486	Roll of Honour	Second-Lieutenant		
G. W. Townend & Co.	Goole	Townend	Clarence E.		1918-11-09	Accountant	258	News from the Front	Lieutenant		
Gane, Jackson, Jefferys & Freeman	London	Morton	William C.	ACA	1917-08-04	Accountant	90	Roll of Honour	Acting-Captain	R.F.A.	
Gane, Jackson, Jefferys & Freeman	London	Freeman	F. J.		1916-07-22	Accountant	82	Roll of Honour	Second-Lieutenant	4th West Yorkshire Regiment	
Gane, Jackson, Jefferys & Freeman	London	Money	S. A. K.		1915-11-20	Accountant	616	Roll of Honour		Honourable Artillery Company	
Gane, Jackson, Jefferys & Freeman	London	Ryan	John Stanley	ACA	1916-07-15	Accountant	56	Roll of Honour	Second-Lieutenant	18th K.R.R.C.	
Geo. M. Moore	Nottingham	Charlton	Robert		1915-08-21	Accountant	219	Roll of Honour	Private	2nd Sherwood Foresters	
George A. Touche & Co.		Macpherson	High Bannerman	CA	1918-11-09	Accountant	258	Roll of Honour	Lieutenant	R.F.A.	
George Anderson	Aberdeen	Burgess	Alexander		1916-05-27	Accountant	612	Roll of Honour	Private	Gordon Highlanders	
George Bird	Edinburgh	Inch	Robt. S. M.		1917-12-01	The Accountants' Magazine	487	War Honours	Second-Lieutenant	Norfolk Regiment.	
George Dickie & Son	Aberdeen	M'Adam	A.		1918-06-01	The Accountants' Magazine	248	War Honours	Private	Argyll and Sutherland Highlanders.	Died of wounds.
George Little & Co.	London	Brewis	H. W.		1916-12-09	Accountant	548	News from the Front	Second-Lieutenant	Gloucester Regiment	
George Little & Co.	London	Hogg	Samuel Rolleston	ACA	1916-12-02	Accountant	524	News from the Front	Second-Lieutenant		



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George Little & Co.	London	Hogg	Samuel Rolleston	ACA	1916-12-09	Accountant	548	News from the Front	Second-Lieutenant		
George Mackeurtan	Durban	Holmes	Walton Bruce		1916-09-01	Incorporated Accountants' Journal	272	Killed in Action	Private		
George Morton & Co.	Glasgow	Morton	G.		1915-08-14	Accountant	203	Roll of Honour	Captain	Highland Light Infantry	
George Morton & Co.	Glasgow	Morton	George		1915-08-01	The Accountants' Magazine	442	Missing	Captain	5th Batt. Highland Light Infantry.	
George Touche & Co.	Montreal, Canada	Gowan	Alastair A.	CA	1918-06-01	The Accountants' Magazine	247	Wounded	Lieutenant	R.G.A.	
Gibson & Ashford	Birmingham and London	Lawrence	V. A.		1917-06-02	Accountant	526	Roll of Honour	Lance-Corporal	Yeomanry	
Goddard, Dunkley, Davie & Co.	London	Lewis	T. C. V.		1917-02-03	Accountant	111	Roll of Honour	Corporal	4th Battalion West Surrey Regiment	
Goddard, Dunkley, Davie & Co.	London	Parsons	L. E.	ACA	1916-08-16	Accountant	230	News from the Front	Second-Lieutenant	1st Royal Berks Regiment	
Goodricke, Cotman, Hooper, Phipps & Co.	London	Blythe	E. C.		1915-05-29	Accountant	720	With the Colours	Private	L. Scottish	Reproduction of Roll of Honour plate
Goodricke, Cotman, Hooper, Phipps & Co.	London	Frost			1915-05-29	Accountant	720	With the Colours	Second-Lieutenant	London Welsh	Reproduction of Roll of Honour plate
Goodricke, Cotman, Hooper, Phipps & Co.	London	Gilbert	B.		1915-05-29	Accountant	720	With the Colours	Sapper	East Anglian RE	Reproduction of Roll of Honour plate
Goodricke, Cotman, Hooper, Phipps & Co.	London	Gilbert	N.		1915-05-29	Accountant	720	With the Colours	Private	1st Newfoundland	Reproduction of Roll of Honour plate
Goodricke, Cotman, Hooper, Phipps & Co.	London	List	A. P.		1915-05-29	Accountant	720	With the Colours	Captain	O & B. L.I.	Reproduction of Roll of Honour plate
Goodricke, Cotman, Hooper, Phipps & Co.	London	Millar	L.		1915-05-29	Accountant	720	With the Colours	Acting Assistant Paymaster	R. Navy	Reproduction of Roll of Honour plate
Goodricke, Cotman, Hooper, Phipps & Co.	London	Milne	J. R.		1915-05-29	Accountant	720	With the Colours	Second-Lieutenant	7th K.O.S.B.	Reproduction of Roll of Honour plate
Goodricke, Cotman, Hooper, Phipps & Co.	London	Norland	R. J.		1915-05-29	Accountant	720	With the Colours		Inns of Court O.T.C.	Reproduction of Roll of Honour plate
Goodricke, Cotman, Hooper, Phipps & Co.	London	Parker	E.		1915-05-29	Accountant	720	With the Colours	Private	L.R.B.	Reproduction of Roll of Honour plate
Goodricke, Cotman, Hooper, Phipps & Co.	London	Parker	Edmund		1915-05-08	Accountant	629	News from the Front			Letter to Mr Hooper, reproduced in the Accountant. Although the author is given by his initials, it seems likely to be Edmund Parker
Goodricke, Cotman, Hooper, Phipps & Co.	London	Parker	Edmund		1915-05-29	Accountant	719	News from the Front			Letter to Mr Hooper, reproduced in the Accountant.
Goodricke, Cotman, Hooper, Phipps & Co.		Parker	Edmund		1915-06-19	Accountant	814	Roll of Honour	Lance-Corporal		
Goodricke, Cotman, Hooper, Phipps & Co.	London	Phipps	G. A.		1915-05-29	Accountant	720	With the Colours	Private	19th R. Fusiliers	Reproduction of Roll of Honour plate
Goodricke, Cotman, Hooper, Phipps & Co.	London	S.	C. B.		1915-05-08	Accountant	629	News from the Front			Letter to Mr Hooper, reproduced in the Accountant.
Goodricke, Cotman, Hooper, Phipps & Co.	London	Sewell	C.		1915-05-29	Accountant	720	With the Colours	Private	4th C. of L. Fusiliers	Reproduction of Roll of Honour plate
Goodricke, Cotman, Hooper, Phipps & Co.	London	Tyrer	N. P.		1915-05-29	Accountant	720	With the Colours	Lieutenant	8th Bedfords	Reproduction of Roll of Honour plate
Goodricke, Cotman, Hooper, Phipps & Co.	London	Wheeler	A. L. D.		1915-05-29	Accountant	720	With the Colours	Private	H.A.C.	Reproduction of Roll of Honour plate
Goodricke, Cotman, Hooper, Phipps & Co.	London	White	C.		1915-05-29	Accountant	719	News from the Front			Reference in Letter to Mr Hooper, reproduced in the Accountant.
Goodricke, Cotman, Hooper, Phipps & Co.	London	White	C.		1915-05-29	Accountant	720	With the Colours	Private	L.R.B.	Reproduction of Roll of Honour plate
Goodricke, Cotman, Hooper, Phipps & Co.	London	White	Cyril		1914-12-12	Accountant	702	News from the Front	Private	London Rifle Brigade	
Goodricke, Cotman, Hooper, Phipps & Co.		White	Cyril		1915-06-12	Accountant	782	Roll of Honour	Private	London Rifle Brigade	
Goodricke, Cotman, Hooper, Phipps & Co.	London	Woodward	G.		1915-05-29	Accountant	720	With the Colours	Private	1st Surrey Rifles	Reproduction of Roll of Honour plate
Goodricke, Cotman, Hooper, Phipps & Co.	London	Wright			1915-05-29	Accountant	720	With the Colours	Lance-Corporal	4th West Surrey	Reproduction of Roll of Honour plate
Gough & Wright	Dudley	Griffiths	H. H.		1918-11-16	Accountant	270	Roll of Honour	Lieutenant	South Staffordshire Regiment	
Goulding & Wensley	Liverpool	Goulding	E. S.	FSAA	1916-02-01	Incorporated Accountants' Journal	101	Despatches			
Gourlay & Deas	Glasgow	Campbell	J.		1918-12-01	The Accountants' Magazine	467	Prisoner	Second Lieutenant	R.A.F.	
Gourlay & Deas	Glasgow	Duffus	P. B.		1917-07-01	The Accountants' Magazine	316	Honours	Second Lieutenant (Acting Temporary Lieutenant)		Mentioned in despatches.
Gourlay & Deas	Glasgow	Gillespie	J. A. D.		1917-07-01	The Accountants' Magazine	316	Wounded	Lance-Corporal	Argyll and Sutherland Highlanders.	
Graham & Co.	Glasgow	Ferguson	A. W.		1915-10-16	Accountant	474	Roll of Honour	Captain	7th Battalion Royal Scots Fusiliers	
Graham & Co.	Glasgow	Ferguson	A. W.		1915-11-01	The Accountants' Magazine	519	Wounded	Captain	7th Batt. Royal Scots Fusiliers.	
Graham Burgess		Cormack	A. R.		1918-10-12	Accountant	198	News from the Front	Second-Lieutenant	M. G. Corps	

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Grahams & Co.	Glasgow	Buchanan	David		1916-08-01	The Accountants' Magazine	387	Wounded	Lieutenant	5th Cameron Highlanders.	
Grahams & Co.	Glasgow	Grant	John R.		1918-06-01	The Accountants' Magazine	247	War Honours	Lieutenant	Scottish Rifles.	Killed by a sniper.
Grahams & Co.	Glasgow	Todd	William		1916-11-01	The Accountants' Magazine	433	War Honours	Second-Lieutenant	Highland Light Infantry.	
Green & Young	Sheffield	Green	Stewart	ACA	1918-01-05	Accountant	16	Roll of Honour	Quartermaster-Sergeant	Y. & L. Regiment	
Greenhill & Clapperton	Edinburgh	Johnstone	Robert		1916-12-01	The Accountants' Magazine	507	Honours	Lieutenant	R.F.A. attached to No. 9 Squadron R.F.C.	Awarded the Military Cross.
Greenhill & Clapperton	Edinburgh	Johnstone	Robert		1917-03-17	Accountant	271	News from the Front	Lieutenant	Royal Field Artillery	
Guild & Shepherd	Edinburgh	Balfour-Melville	J. E.		1915-10-16	Accountant	475	Roll of Honour	Lieutenant	3rd Battalion Black Watch	
H. A. McCann & Co.	London and Belfast	Roffey	S. H.		1917-03-01	Incorporated Accountants' Journal	121	Medal			
H. A. McCann & Co.	London	Waldridge	Sydney William		1917-01-01	Incorporated Accountants' Journal	76	Missing			
H. B. Brandon & Co.		Boyd	W. H.		1916-10-07	Accountant	307	Roll of Honour	Second-Lieutenant	Royal Irish Rifles	
H. B. Brandon & Co.	Londonderry	Boyd	William Hatchell		1916-10-01	Incorporated Accountants' Journal	5	Killed in Action	Second-Lieutenant		
H. B. Brandon & Co.		Dobbin	William K.	CA	1916-10-07	Accountant	307	Roll of Honour	Private	First Sportsman's Battalion, Royal Fusiliers	
H. B. Brandon & Co.	Belfast	Dobbin	William Kinnear		1916-10-01	Incorporated Accountants' Journal	5	Killed in Action	Private		
H. B. Dickinson	Manchester	Allen	Frank Ernest		1915-08-01	Incorporated Accountants' Journal	252	Killed in Action			
H. C. E. Miller & Taylor	London	Taylor	A. Raymond		1915-08-28	Accountant	258	Personal	Assistant Paymaster	Royal Naval Reserve	
H. L. Williams	London	Williams	E. A. M.		1917-06-01	Incorporated Accountants' Journal	184	Wounded			
H. M. Wood and A. J. Mair	Sunderland	Aylen	C.T.		1918-10-01	Incorporated Accountants' Journal	5	POW			
H. N. Wood & A. J. Mair	Sunderland	Cowan	Arthur		1916-10-01	Incorporated Accountants' Journal	5	Killed in Action	Private		
H. S. Ferguson	Manchester	Ashby	George O.		1916-08-26	Accountant	175	Roll of Honour	Private	Royal Fusiliers (Public Schools Battalion)	
H. V. Davis	Glastonbury	Wilkinson	Joseph	ASC	1918-12-01	Incorporated Accountants' Journal	47	Died on Active Service	Sergeant		
Hadfield, Riddell & Co.	Sheffield	Barnes	G. E.		1917-05-19	Accountant	483	Roll of Honour	Private	H.A.C.	
Hamilton & Collie	Edinburgh	M'Lean	Robert D.		1917-12-01	The Accountants' Magazine	487	War Honours	Second-Lieutenant	Second Lieutenant.	
Hardie & Rowan	Greenock	Carmichael	Harry		1915-07-31	Accountant	148	Roll of Honour	Lieutenant	5th Battalion Argyll & Sutherland Highlanders	
Hardie & Rowan	Glasgow	Carmichael	Harry		1915-08-01	The Accountants' Magazine	437	War Honours	Lieutenant	5th Batt. Argyll and Sutherland Highlanders.	
Hardie, Caldwell, Ker & Hardie	Glasgow	Hardie	Stephen L.		1917-01-13	Accountant	50	News from the Front	Major	Machine Gun Corps	
Hardie, Caldwell, Ker & Hardie	Glasgow & Paisley	Hardie	Stephen Lindsay		1917-02-01	The Accountants' Magazine	72	Honours	Major	Machine Gun company.	Awarded the D.S.O.
Hardie, Caldwell, Ker & Hardie	Glasgow	Paterson	J. R.		1918-12-01	The Accountants' Magazine	467	Missing	Lieutenant.		
Harman & Gowen	Norwich	Stone	Frank A.		1917-10-20	Accountant	301	Roll of Honour	Second-Lieutenant	King's (Liverpool) Regiment	
Harrison & Crossfield	Kuala Lumpur	Neely	Clive William	ACA	1916-07-22	Accountant	82	Roll of Honour	Second-Lieutenant	14th Royal Fusiliers, attached to 6th Loyal North Lancashire Regiment	
Harrison, West, Ledsam & Co.	Birmingham	Grove	P. A.	ACA	1916-07-29	Accountant	99	Roll of Honour	Second-Lieutenant	Warwickshire Regiment	
Harrison, West, Ledsam & Co.	Birmingham	Tunstall	W. J. C.		1917-06-23	Accountant	586	Roll of Honour	Second-Lieutenant	Royal Inniskilling Fusiliers	
Hart & Watson	Glasgow	Murchison	Donald		1917-05-12	Accountant	471	Roll of Honour	Lieutenant	Scottish Rifles	
Hart & Watson	Glasgow	Murchison	Donald		1917-06-01	The Accountants' Magazine	273	War Honours	Lieutenant	Scottish Rifles.	
Hart, Harvey & Co.	Glasgow	M'Canse	Robert		1918-01-01	The Accountants' Magazine	28	War Honours	Second-Lieutenant	Scottish Rifles.	
Heathcote & Coleman	Birmingham	Guest	J. C. H.		1917-06-16	Accountant	567	Roll of Honour	Lieutenant	Army Service Corps	
Heathcote & Coleman		Joseph	Evelyn		1916-09-02	Accountant	199	Roll of Honour	Sergeant	Royal Warwickshire Regiment	
Henderson & Loggie	Dundee	Henderson	James Richard	CA	1915-01-01	The Accountants' Magazine	46	War Honours	Lieutenant	Reserve Battalion of the 4th Royal Highlanders (Black Watch).	Died from a rifle shot whilst on his duties at the armoury at the Drill Hall, Dundee.
Henry Chapman, Son & Co.	South Shields	Chapman	C. L.		1916-02-05	Accountant	172	News from the Front	Captain	4th Durham Howitzer Battery, R.F.A. (Territorials)	
Henry Chapman, Son & Co.	South Shields	Chapman	Robert	ACA	1916-02-05	Accountant	172	News from the Front	Major	4th Durham Howitzer Battery, R.F.A. (Territorials)	
Henry Chapman, Son & Co.	South Shields	Chapman	Robert		1917-03-17	Accountant	258	News from the Front	Major	R.F.A. (T.)	
Henry Chapman, Son & Co.	South Shields	Chapman		ACA	1918-01-19	Accountant	56	News from the Front	Lieutenant-Colonel		
Henry Lawrence	Leicester	Beaver	A. Ernest		1917-01-01	Incorporated Accountants' Journal	76	Wounded			
Henry M. Steele	Glasgow	M'Gregor	Alexander		1915-12-01	The Accountants' Magazine	580	Wounded	Lance-Corporal	3rd Batt. Seaforth Highlanders.	
Henry Steele	Manchester	Deacon	William Benn	ASAA	1917-06-01	Incorporated Accountants' Journal	184	Died from Wounds	Private		
Henry Toothill & Son	Sheffield	Turner	C.		1917-06-01	Incorporated Accountants' Journal	184	POW			
Herbert Godkin & Co.	Leicester	Leech	Alfred John		1917-12-01	Incorporated Accountants' Journal	49	Killed in Action	Private		
Herbert N. Gowar	London	Haile	Robert		1918-10-19	Accountant	212	News from the Front	Second-Lieutenant	Essex Regiment	
Herbert Pepper & Rudland	Birmingham	Hindsley	Eric		1917-04-21	Accountant	385	Roll of Honour	Lieutenant	South Staffordshire Regiment	
Herriot & Read	Edinburgh	Sutherland	A. D.		1916-12-01	The Accountants' Magazine	506	Wounded	Second Lieutenant	Gordon Highlanders.	
Herriot & Reid	Edinburgh	Sutherland	Alan Douglas		1916-11-18	Accountant	476	Roll of Honour	Second-Lieutenant	Gordon Highlanders	

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Hibberd, Bull & Co.	London	Bull	Wilfrid Herbert	ACA	1917-05-19	Accountant	483	Roll of Honour	Captain	Bedford Regiment	
Hibberd, Bull & Co.	London	Hutchinson	Lionel Clyde	ACA	1915-06-05	Accountant	754	Roll of Honour		13th London Regiment (Kensingtons)	
Hibberd, Bull & Co.	London	Hutchinson	Lionel Clyde		1915-07-03	Accountant	18	Roll of Honour	Private	13th County of London Regiment (Kensingtons)	
Hibberd, Bull & Co.	London	Ingram	John Dorringham		1915-07-03	Accountant	18	Roll of Honour	Private	16th County of London (Queen's Westminster)	
Hill & Danby	Nottingham	Danby	Silas	ACA	1916-03-25	Accountant	360	News from the Front	Temporary Captain	9th Battalion, the Duke of Wellington's (West Riding Regiment)	
Hodge & Smith		Lawson	Robert William		1918-12-01	The Accountants' Magazine	468	Honours	Major	Highland Light Infantry	Awarded the Military Cross.
Hodge & Smith	Glasgow	Leslie	John S. M.		1915-11-01	The Accountants' Magazine	518	War Honours	Cyclist	52nd Lowland Division.	Died of pneumonia at Malta.
Hodge & Smith	Glasgow	Leslie	John Steen Morrison		1915-10-16	Accountant	475	Roll of Honour	Cyclist	52nd Lowland Division, Cyclist Section	
Hourston & Macfarlane	Glasgow	Macfarlane	Robert	CA	1918-06-01	The Accountants' Magazine	246	Wounded	Major	Scottish Rifles.	
Hourston & Macfarlane	Glasgow	Nairn	Andrew		1916-11-01	The Accountants' Magazine	437	Honours	Second Lieutenant	Highland Light Infantry.	
Hourston & Macfarlane	Glasgow	Nairn	Andrew		1916-11-04	Accountant	420	Roll of Honour	Second-Lieutenant	Highland Light Infantry	
Hourston & Macfarlane	Glasgow	Preston	W. Parker		1916-08-01	The Accountants' Magazine	387	War Honours	Private	Highland Light Infantry.	
Hourston & Macfarlane	Glasgow	Preston	William Parker		1916-07-22	Accountant	88	Roll of Honour	Private	Highland Light Infantry	
Howard Button, Hamp & Co.	London	Stewart	D. A.		1914-11-28	Accountant	641	Roll of Honour	Lance-Corporal		
Howard, Morris & Crocker	Portsmouth	Ash	Gilbert Stanley		1917-06-01	Incorporated Accountants' Journal	183	Killed in Action	Second-Lieutenant		
Howard, Pim & Hardy	Johannesburg	Shennan	John Eric		1918-12-01	The Accountants' Magazine	466	War Honours	Captain	F.A.S.C.	Served in the East African campaign. Died of illness.
Howden & Molleson	Edinburgh	Byres	G. M.		1919-02-01	The Accountants' Magazine	80	Honours	Captain	4th Royal Scots	Mentioned in despatches.
Howden & Molleson	Edinburgh	Byres	G. M.		1919-02-01	The Accountants' Magazine	80	Honours	Captain	4th Royal Scots	
Howden & Molleson	Edinburgh	Considine	P. F.		1915-08-14	Accountant	203	Roll of Honour	Lieutenant	4th Battalion Royal Scots	
Howden & Molleson	Edinburgh	Considine	P. F.		1915-08-01	The Accountants' Magazine	437	War Honours	Lieutenant	4th Batt. Royal Scots.	First captain of the Edinburgh C.A. Rifle Club. Died of wounds at Malta.
Howden & Molleson	Edinburgh	Lawson	W. D.		1916-08-01	The Accountants' Magazine	388	Wounded	Second Lieutenant	Argyll and Sutherland Highlanders.	
Howden & Molleson	Edinburgh	Maxwell	John		1915-08-01	The Accountants' Magazine	439	War Honours	Second-Lieutenant	5th Batt. Royal Scots Fusiliers.	
Howden & Molleson	Edinburgh	Maxwell	John		1915-08-07	Accountant	176	Roll of Honour	Second-Lieutenant	1/5th Battalion Royal Scots Fusiliers	
Howden & Molleson	Edinburgh	Mitchell	Norman R.		1915-10-16	Accountant	475	Roll of Honour	Second-Lieutenant	2nd Battalion Royal Scots	
Howden & Molleson	Edinburgh	Mitchell	Norman R.		1915-11-01	The Accountants' Magazine	519	Wounded	Second Lieutenant	2nd Batt. Royal Scots.	
Howden & Molleson	Edinburgh	Mitchell	Norman Ramsay		1918-07-01	The Accountants' Magazine	287	War Honours	Lieutenant	R.A.F.	
Howden & Molleson	Edinburgh	Ritchie	Walter H.		1918-05-01	The Accountants' Magazine	201	Prisoner	Lieutenant	Royal Fusiliers.	
Howden & Mollison	Edinburgh	Lawson	W. D.	CA	1916-08-19	Accountant	162	Roll of Honour	Second-Lieutenant	Argyll and Sutherland Highlanders, attached to the Machine Gun Corps	
Hudson Smith, Briggs & Co.	Bristol	Harris	Samuel Stuart		1919-01-18	Accountant	44	News from the Front	Captain	1/6th Gloucester Regiment	
Hudson Smith, Briggs & Co.	Bristol	Welch	John Eric Haddon		1915-10-23	Accountant	492	Roll of Honour	Second-Lieutenant	8th (Service) Battalion, Lincolnshire Regiment	
Hudson Smith, Briggs, Smith & Taylor	Bristol	Barnett	Percy		1917-08-25	Accountant	147	News from the Front	Lieutenant	R.F.C.	
Hudson, Smith, Briggs & Co.		Eason	E. S.		1916-09-02	Accountant	199	Roll of Honour	Private	Gloucestershire Regiment (T.F.)	
Hudson, Smith, Briggs & Co.	Bristol	Love	Ronald Barclay		1916-03-25	Accountant	359	Roll of Honour	Second-Lieutenant	8th (Service) Battalion, Lincolnshire Regiment	
Hughes & Allen	London	Stevens	Ernest Henry		1915-09-01	Incorporated Accountants' Journal	274	Killed in Action			
Hutchins & Plowman	London	Gardner	F. J. B.	ACA	1918-01-05	Accountant	16	News from the Front	Lieutenant	R.F.A.	
Ivory & Sime	Edinburgh	English	George W.		1916-11-11	Accountant	447	Roll of Honour	Private	Royal Scots	
Ivory & Sime	Edinburgh	English	George W.		1916-12-01	The Accountants' Magazine	506	War Honours	Private	Royal Scots.	
J. & A. W. Sulley & Co.	London	Gayford	G. W.		1916-01-08	Accountant	47	Roll of Honour	Second-Lieutenant	5 B Reserve Brigade R.F.A.	
J. & A. W. Sully & Co.	Weston-super-Mare	Sully	Donovan E.		1916-08-26	Accountant	176	Roll of Honour	Lieutenant	Somersetshire Light Infantry	
J. & H. M'Kerrell Brown & Gray	Edinburgh	Milne	James R.		1919-02-01	The Accountants' Magazine	79	Honours	Staff-Captain.		Mentioned in despatches.
J. & H. M'Kerrell Brown & Gray	Edinburgh	Milne	James R.		1919-02-01	The Accountants' Magazine	79	Honours	Staff-Captain		
J. & H. M'Kerrell Brown & Gray		Milne	Jas. Robertson		1918-12-01	The Accountants' Magazine	466	War Honours	Staff-Captain	K.O.S.B.	Died of pneumonia.
J. & H. M'Kerrell Brown & Gray	Edinburgh	Taylor	William		1918-06-01	The Accountants' Magazine	247	Prisoner	Lieutenant	K.O.S.B.	
J. & R. Morison	Perth	Keay	R. N.		1916-12-02	Accountant	531	Roll of Honour	Lieutenant		
J. & R. Morison	Perth	Keay	Robert Nasmyth		1917-01-01	The Accountants' Magazine	29	War Honours	Second-Lieutenant	Black Watch.	Died from wounds.
J. & R. Morison	Perth	Leslie	James R.		1917-02-01	The Accountants' Magazine	73	Honours	Second Lieutenant	Black Watch	Awarded the Military Cross.
J. A. & F. T. Iveson	Hexham-on-Tyne	Iveson	Frank Taylor	ACA	1915-08-07	Accountant	168	Roll of Honour	Lieutenant	5th Manchester Regiment	

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J. A. Gardner & Co.	Newcastle-on-Tyne	Kirby			1917-03-17	Accountant	258	Roll of Honour	Lieutenant	Devonshire Regiment	
J. Aikman Smith & Wells	Glasgow	Neill	J. W. F.		1916-03-01	The Accountants' Magazine	149	Wounded	Lieutenant	3rd Batt. Royal Scots.	
J. and R. Morison	Perth	Leslie	James R.		1917-03-17	Accountant	271	News from the Front	Second-Lieutenant	Black Watch	
J. Anderson	Aberdeen	Burgess	A.		1915-11-06	Accountant	572	Roll of Honour	Private	4th Battalion Gordon Highlanders	
J. Anderson	Aberdeen	Burgess	A.		1915-12-01	The Accountants' Magazine	580	Missing	Private	4th Batt. Gordon Highlanders.	
J. Campbell Dewar		Simpson	Robert Gordon		1918-12-01	The Accountants' Magazine	468	Honours	Lieutenant	Royal Scots.	
J. Dix Lewis, Caesar & Co.	London	Gamble	Hugh V.	ACA	1917-06-02	Accountant	526	Roll of Honour	Lieutenant	Seaforth Highlanders	
J. Dix Lewis, Caesar & Co.	London	Huggins	Douglas F.		1918-09-28	Accountant	167	Roll of Honour	Captain	London Regiment	
J. E. Pritchard & Co.	Birmingham	Pritchard	John Eric Stirling		1917-11-17	Accountant	385	Roll of Honour	Lieutenant	Royal Field Artillery	
J. Edward Myers & Clark	London and Watford	Brown	A. H. M.		1917-05-12	Accountant	462	Roll of Honour	Second-Lieutenant	27th Manchester Regiment	
J. Edward Myers & Clark	London and Watford	Jones	I. Price		1917-05-12	Accountant	462	Roll of Honour	Corporal	Honorable Artillery Company	
J. Edward Myers & Clark	London and Watford	Mallory	J. C.		1917-05-12	Accountant	462	Roll of Honour	Second-Lieutenant	Northumberland Fusiliers	
J. Edward Myers & Clark		Mallory	John Charles		1917-05-19	Accountant	483	Roll of Honour	Second-Lieutenant	Northumberland Fusiliers	
J. Edward Myers & Clark	London and Watford	Nash	F. B.		1917-05-12	Accountant	462	Roll of Honour	Rifleman	Queen Victoria's Rifles	
J. G. Nixon	Newcastle-upon-Tyne	Heads	Leslie		1918-07-27	Accountant	51	Roll of Honour	Private	Lincolnshire Regiment	
J. H. Glover	Doncaster	Yelland	Edward J.		1917-11-01	Incorporated Accountants' Journal	29	Killed in Action	Second-Lieutenant		
J. H. Lord	Bacup	Horrocks	Frank	ASAA	1917-08-01	Incorporated Accountants' Journal	227	Killed in Action	Assistant Paymaster		
J. H. Lord	Bacup	Horrocks	Frank		1917-08-04	Accountant	91	Roll of Honour	Assistant Paymaster	Royal Naval Reserve	
J. H. M'Kerrell Brown & Gray	Edinburgh	Aiton	William		1918-05-01	The Accountants' Magazine	203	Missing	Second Lieutenant	Artillery.	
J. H. M'Kerrell Brown & Gray	Edinburgh	Aiton	William		1918-08-01	The Accountants' Magazine	362	War Honours	Second-Lieutenant	Royal Field Artillery.	
J. J. Burnett & Sons	Southampton	Lisby	Leslie Norman		1917-11-17	Accountant	385	Roll of Honour	Lieutenant	Royal Sussex Regiment	
J. Lloyd Roberts	Carnarvon	Hughes	Robert		1918-03-01	Incorporated Accountants' Journal	112	Killed in Action	Assistant Paymaster		
J. Meston & Co.	Aberdeen	Reid	Charles		1918-12-01	The Accountants' Magazine	468	Honours	Captain (temp. Major)	Gordon Highlanders.	Awarded the D.S.O.
J. Munn Ross	Glasgow	Hutchison	R.		1915-08-01	The Accountants' Magazine	440	Wounded	Captain	7th Batt. Scottish Rifles.	
J. Norman Lister	Halifax	Shuttleworth	James		1917-10-01	Incorporated Accountants' Journal	6	Killed in Action	Trooper		
J. W. A. Hirst	Manchester	Lomas	Leonard Beaman		1918-03-01	Incorporated Accountants' Journal	113	Killed in Action	Private		
J. W. Best & Co.	Sheffield	Maleham	E. H.	ACA	1918-06-01	Accountant	406	Roll of Honour	Captain	Brigade Pioneer Company attached to the 509th London Field Company of the Royal Engineers	
J. W. Close, Hirst & Co.	Leeds	Tebb	H. Raymond		1919-01-18	Accountant	44	News from the Front	Lieutenant	R.F.A.	
J. W. Davidson & Co.	Liverpool	Davidson	John Philip		1916-09-02	Accountant	199	Roll of Honour	Second-Lieutenant	1st Battalion London Scottish	
J. W. Stewart & Co.	Glasgow	Morland	William		1918-01-01	The Accountants' Magazine	29	War Honours	Second-Lieutenant	Highland Light Infantry.	
J. W. Stewart & Co.	Glasgow	Scott	Herbert L.		1918-04-01	The Accountants' Magazine	171	War Honours	Second-Lieutenant	Royal Scots Fusiliers.	Died from appendicitis.
J. W. Stewart & Co.	Glasgow	Scott	Herbert Lawson		1917-07-14	Accountant	38	Roll of Honour	Second-Lieutenant	Royal Scots Fusiliers	
J. W. Stewart & Co.	Glasgow	Smith	D. E.		1918-11-01	The Accountants' Magazine	416	War Honours	Lieutenant	R.A.F.	
J. Walker	Blackpool	Noble	W. R.	ASAA	1918-08-01	Incorporated Accountants' Journal	212	Missing			
J. Wortley & Sons	Sheffield	Wortley	John Francis		1918-04-27	Accountant	325	Roll of Honour	Captain	York and Lancaster Battalion	
J. Wylie Guild & Ballantyne	Glasgow	Oatts	Eric Pearce		1917-05-26	Accountant	516	Roll of Honour	Second-Lieutenant	Royal Scots Fusiliers	
J. Wylie Guild & Ballantyne	Glasgow	Oatts	Eric Pearce		1917-07-01	The Accountants' Magazine	315	War Honours	Second-Lieutenant	Royal Scots Fusiliers.	
Jackson, Pixley, Browning, Husey & Co.	London	Forwood	S. L.		1917-05-26	Accountant	505	Roll of Honour			
Jackson, Pixley, Browning, Husey & Co.	London	Hogben	William Iggulden	ACA	1917-05-26	Accountant	505	Roll of Honour	Lieutenant		
Jackson, Pixley, Browning, Husey & Co.	London	Husey	R. A.		1915-07-10	Accountant	37	News from the Front	Captain		
Jackson, Pixley, Browning, Husey & Co.	London	Palmer	Edmund John		1917-05-26	Accountant	505	Roll of Honour	Sub-Lieutenant	R.N.V.R.	
Jackson, Pixley, Browning, Husey & Co.	London	Standring	B. A.		1915-01-02	Accountant	21	Roll of Honour	Lieutenant	Royal Warwickshire Regiment	
Jacob & Haynes	London	Morgan	Ashton		1918-03-16	Accountant	235	Roll of Honour			
Jacob & Haynes	London	Oakley	Henry Bernard		1917-07-01	Incorporated Accountants' Journal	206	Missing			
James & Henry Grace	Bristol	Osmond	Charles Frederick		1917-12-22	Accountant	487	Roll of Honour	Second-Lieutenant	Yorkshire Regiment	
James & Henry Grace	Bristol	Roe	Francis Leslie		1916-01-22	Accountant	115	Roll of Honour	Second-Lieutenant	2nd Battalion, South Lancashire Regiment	
James Craig	Edinburgh	Watson	John M.		1917-12-01	The Accountants' Magazine	487	War Honours	Captain	K. O. S. B.	
James E. Costello	London	Epps	R. H.		1916-09-23	Accountant	253	News from the Front	Gunner	1/2nd London Heavy Artillery, R.G.A.	
James E. Costello & Co.	London	Epps	Reginald		1917-07-28	Accountant	70	News from the Front	Gunner	R.G.A.	
James Findlay	Edinburgh	Coull	Stewart M'Leod		1917-08-01	The Accountants' Magazine	377	War Honours	Private	9th Royal Scots.	
James K. Tattersall	Chorley	Waring	Frank		1916-09-09	Accountant	219	Roll of Honour	Second-Lieutenant	1/5 York and Lancaster Regiment	

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James Meston & Co.	Aberdeen	Niven	L. G.		1915-07-01	The Accountants' Magazine	365	Wounded	Private	4th Batt. Gordon Highlanders.	Brief mention in the casualties list.
James Meston & Co.	Aberdeen	Reid	Charles		1916-03-01	The Accountants' Magazine	149	Wounded	Captain	4th Batt. Gordon Highlanders.	Brief mention in the casualties list.
James Milne	Aberdeen	Henderson	William George		1917-05-12	Accountant	471	Roll of Honour	Second-Lieutenant	Gordon Highlanders	
James Milne	Aberdeen	Henderson	William George		1917-06-01	The Accountants' Magazine	274	War Honours	Second-Lieutenant	Gordon Highlanders.	
James Pollard & Bird	Edinburgh	Drummond	W. M.		1917-07-01	The Accountants' Magazine	316	Honours	Acting Captain	Cameron Highlanders.	Awarded the Military Cross.
James Pollard & Bird	Edinburgh	Drummond	W. Miller		1919-04-01	The Accountants' Magazine	180	Honours	Staff-Captain	1st Infantry Brigade	Awarded the Military Cross, Croix de Guerre with Star and was also mentioned in despatches.
James Pollard & Bird	Edinburgh	Drummond	W. Miller		1919-04-01	The Accountants' Magazine	180	Honours	Staff-Captain	1st Infantry Brigade	
James Walker	Edinburgh	Mason	N.		1915-07-24	Accountant	120	Roll of Honour	Lance-Corporal	5th Battalion Royal Scots	
James Walker	Edinburgh	Mason	N.		1915-08-01	The Accountants' Magazine	441	Wounded	Lance-Corporal	5th Batt. Royal Scots.	Originally reported killed.
James Walker	Blackpool	Noble	William Richard	ASAA	1918-12-01	Incorporated Accountants' Journal	47	Died from Wounds	Private		
James Worley & Son	London	Clark	Frank Watson	ACA	1918-11-23	Accountant	282	Roll of Honour	Private	Coldstream Guards	
Jarvis Barber & Sons	Sheffield	Watson	John Owen		1917-06-16	Accountant	567	Roll of Honour	Signaller	York and Lancs Regiment	
Jarvis, Barber & Sons		Tiptaft	Cyril Paxman		1916-11-25	Accountant	487	News from the Front	Lieutenant	Royal Irish Rifles	
Jeffrey & Milne	Aberdeen	Smith	D. H. B.		1918-06-01	The Accountants' Magazine	247	Wounded	Lieutenant.		
John A. Walbank & Co.	Newcastle-upon-Tyne	Foggin	Henry D.		1917-06-30	Accountant	605	News from the Front	Acting-Corporal	Northumberland Fusiliers	
John B. Arter & Co.	Birmingham	Meredith	Arthur P.		1917-10-06	Accountant	263	Roll of Honour	Signaller	Royal Warwick Regiment	
John Hall & Co.	London	Hall	Michael		1916-11-04	Accountant	409	News from the Front	Lance-Corporal	2nd/1st London Divisional Signal Company, R.E., T.S.	
John Jenkins	Cardiff	Jenkins	Ernest J.		1916-12-02	Accountant	523	News from the Front	Lieutenant	Glamorgan R.G.A.	
John Jenkins	Cardiff	Jenkins	Ralph George		1916-06-17	Accountant	683	Roll of Honour	Lieutenant	Glamorgan Royal Garrison Artillery	
John Mackie & Co.	Dublin	Strachan	A. H.		1916-11-11	Accountant	433	News from the Front	Second-Lieutenant	11th Royal Dublin Fusiliers	
John Mann & Co.	Glasgow	Melrose	C. G.		1915-05-01	The Accountants' Magazine	278	Wounded	Second Lieutenant	9th Royal Scots.	
John Mann & Co.	Glasgow	M'Intosh	J. A.		1915-07-01	The Accountants' Magazine	365	Wounded	Second Lieutenant	2nd Batt. Highland Light Infantry.	
John Mann & Son	Glasgow	Davidson	H. S.		1915-06-01	The Accountants' Magazine	318	War Honours	Lieutenant	3rd Highland Light Infantry (attached 1st Battalion).	
John Mann & Son	Glasgow	Davidson	H. S.		1915-06-12	Accountant	800	Roll of Honour	Lieutenant	3rd Battalion Highland Light Infantry	
John Mann & Son	Glasgow	Easton	W. Lumsden		1916-03-01	The Accountants' Magazine	148	War Honours	Lance-Corporal	Army Service Corps.	Died of wounds.
John Mann & Son		Galbraith	David Boyd		1915-09-04	Accountant	292	Roll of Honour	Second-Lieutenant	1/7th Highland Light Infantry	
John Mann & Son	Glasgow	Galbraith	David Boyd		1915-11-01	The Accountants' Magazine	517	War Honours	Second-Lieutenant	7th Batt. Highland Light Infantry.	
John Mann & Son		Kennedy	William		1918-03-01	The Accountants' Magazine	105	War Honours	Lieutenant-Colonel		
John Mann & Son	Glasgow	Kerr	Gordon		1917-05-12	Accountant	471	Roll of Honour	Second-Lieutenant	Scottish Rifles	
John Mann & Son	Glasgow	Kerr	Gordon		1917-06-01	The Accountants' Magazine	275	Wounded	Second Lieutenant	Scottish Rifles.	
John M'Cosh	Glasgow	Osborne	John		1918-01-01	The Accountants' Magazine	29	War Honours	Second-Lieutenant	Highland Light Infantry.	
John Parker & Sons	Sunderland	Render	P. M.		1916-11-04	Accountant	409	News from the Front	Driver	Royal Engineers	
John Parker & Sons	Sunderland	Wallace	William T.		1916-11-04	Accountant	409	News from the Front	Second-Lieutenant	Royal Field Artillery	
John Parker & Sons	Sunderland	Wallace	William Thwaites		1917-05-12	Accountant	462	Roll of Honour	Lieutenant	R.F.A.	
John R. Smart & Co.	Peterborough	Beall	Albert Ernest	ASAA	1917-11-01	Incorporated Accountants' Journal	28	Killed in Action	Second-Lieutenant		
John R. Smart & Co.	Peterborough	Beall	Albert Ernest	ASAA	1917-11-03	Accountant	347	Roll of Honour	Lieutenant	K.O.Y.L.I.	
John R. Smart & Co.	Peterborough	Smart	R. S.		1916-12-16	Accountant	587	News from the Front	Captain		
John Scott & Co.	Manitoba, Canada	Lake	William Addison	ASAA	1918-03-01	Incorporated Accountants' Journal	112	Killed in Action	Second-Lieutenant		
Johnston & King	Edinburgh	Gibb	C. W.	CA	1915-06-01	The Accountants' Magazine	319	Wounded	Private	9th Battalion Royal Scots.	
Johnston & King	Edinburgh	Kerr	H. T. R.		1916-09-09	Accountant	223	Roll of Honour	Second-Lieutenant	Cameron Highlanders	
Johnston & King	Edinburgh	Kerr	H. T. R.		1916-11-01	The Accountants' Magazine	432	War Honours	Second-Lieutenant	Second Lieutenant.	Died while a prisoner.
Johnstone, Davies & Co.	Kidderminster	Allbut	Gerald William George		1917-06-01	Incorporated Accountants' Journal	183	Died from Wounds	Private		
Jones, Crewdson & Youatt	Manchester	Halstead	Arthur Frederick		1915-07-31	Accountant	138	Roll of Honour	Lieutenant	1st Royal Dublin Fusiliers	
Jones, Crewdson & Youatt	Manchester	Mumford	John Houston	ACA	1917-09-01	Accountant	166	Roll of Honour	Lieutenant	R.F.A.	
Jones, Crewdson, and Youatt		Mumford	John Houston	ACA	1917-01-13	Accountant	35	News from the Front	Second-Lieutenant	East Lancashire R.F.A.	
Joseph G. Coldwells	London	Coldwells	Leonard George		1915-06-01	Incorporated Accountants' Journal	195	Killed in Action			
Joseph G. Coldwells	London	Coldwells	Leonard George		1915-07-01	Incorporated Accountants' Journal	225	Killed in Action			
Joseph Smith	Blackburn	Fielden	Herbert		1918-05-01	Incorporated Accountants' Journal	148	Killed in Action	Second-Lieutenant		
Joshua Wortley & Sons	Sheffield & Doncaster	Wortley	J. Francis		1918-02-02	Accountant	102	News from the Front	Captain	Territorial Battalion of the Yorks and Lancashire Regiment	
Josolyne, Miles & Co.	London	Fabian	Arthur Stanley		1916-09-16	Accountant	240	Roll of Honour	Lieutenant	Royal Sussex Regiment	
Kemp, Sons, Sendell & Co.	London	Moon	Basil Oliver	ACA	1915-06-05	Accountant	754	Roll of Honour	Second-Lieutenant	Post Office Rifles	
Kennedy, Fox, Oldfield & Co.	London	Awbery	Charles Luker	ACA	1917-09-29	Accountant	242	Roll of Honour	Captain	Essex Regiment	
Ker, Anderson & Macleod	Glasgow	Wyllie	Jas. W. G.		1917-02-01	The Accountants' Magazine	73	Honours	Lieutenant	Trench Mortars.	Awarded the Military Cross.

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Kerr, Anderson & Macleod	Glasgow	Macleod	Norman		1919-12-01	The Accountants' Magazine	533	Other	Lieutenant-Colonel	Queen's Own Cameron Highlanders	
Kerr, Anderson & MacLeod	Glasgow	M'Dowall	Edward Gillies		1915-06-12	Accountant	800	Roll of Honour	Private	Glasgow Highlanders	
Kerr, Anderson & Macleod	Glasgow	Stevenson	Andrew		1916-11-01	The Accountants' Magazine	433	War Honours	Private	Argyll and Sutherland Highlanders.	
Kerr, Anderson & Macleod	Glasgow	Stocks	Gordon		1916-05-01	The Accountants' Magazine	250	War Honours	Lieutenant	Gordon Highlanders.	
Kerr, Anderson & Macleod	Glasgow	Taylor	J. M.		1919-01-01	The Accountants' Magazine	24	Honours	Lieutenant	Argyll and Sutherland Highlanders	
Kerr, Anderson & Macleod		Turner	Alan Macfarlane		1916-01-01	The Accountants' Magazine	28	War Honours	Lieutenant	Highland Light Infantry.	Died of wounds in Gallipoli.
Kerr, Anderson & Macleod	Glasgow	Wyllie	James William Gordon		1916-12-30	Accountant	620	News from the Front	Lieutenant	School of Mortars, 2nd Army	
Kerr, Anderson & M'Leod	Glasgow	Cameron	D. M.		1915-07-01	The Accountants' Magazine	366	Wounded	Lance-Corporal	Highland Light Infantry	Brief mention in the casualties list.
Kerr, Andersons & Macleod	Glasgow	Anderson	William Herbert	CA	1918-05-01	The Accountants' Magazine	201	War Honours	Lieutenant-Colonel	Highland Light Infantry.	President of the Junior Imperial Unionists Association.
Kerr, Andersons & Macleod	Glasgow	Anderson	Wm. Henry		1918-06-01	The Accountants' Magazine	249	Honours	Lieutenant-Colonel	Highland Light Infantry	Posthumously awarded the Victoria Cross.
Kerr, Andersons & MacLeod	Glasgow	MacLeod	Norman		1915-10-16	Accountant	476	Roll of Honour	Captain	7th Battalion Cameron Highlanders	
Kerr, Andersons & Macleod	Glasgow	MacLeod	Norman		1915-11-01	The Accountants' Magazine	519	Wounded	Captain	7th Batt. Cameron Highlanders.	
Kerr, Andersons & Macleod		Macleod	Norman		1919-12-01	The Accountants' Magazine	533	Honours	Lieutenant-Colonel	Queen's Own Cameron Highlanders	Awarded the Distinguished Service Order and is an Officer of the Legion of Honour.
Kerr, Andersons & Macleod	Glasgow	M'Dowall	Edward Gillies		1915-07-01	The Accountants' Magazine	365	War Honours	Private	9th Batt. Highland Light Infantry.	
Kerr, Andersons & Macleod	Glasgow	Moore	Gerald A. C.		1915-08-01	The Accountants' Magazine	438	War Honours	Lieutenant	8th Batt. Scottish Rifles.	Only son of the President of the Glasgow Institute. Captain of the shooting team at Charterhouse.
Kerr, Andersons & MacLeod	Glasgow	Moore	Gerald G. A. C.		1915-08-07	Accountant	176	Roll of Honour	Lieutenant	8th Battalion Scottish Rifles	
Kerr, Andersons & Macleod	Glasgow	Taylor	J. M.		1919-01-01	The Accountants' Magazine	24	Honours	Lieutenant	Argyll and Sutherland Highlanders.	Awarded the Military Cross.
Kerr, Andersons & McLeod	Glasgow	Anderson	William Herbert		1918-04-20	Accountant	316	Roll of Honour	Lieutenant-Colonel	Highland Light Infantry	
Kerr, Andersons & McLeod	Glasgow	Stevenson	Andrew		1916-10-07	Accountant	319	Roll of Honour	Private	Argyll and Sutherland Highlanders	
Kerr, Andersons & McLeod	Glasgow	Stocks	Murdoch		1916-05-06	Accountant	540	Roll of Honour	Lieutenant	Gordon Highlanders	
Kerr, Andersons & McLeod	Glasgow	Turner	Alan Macfarlane		1916-01-01	Accountant	32	Roll of Honour	Lieutenant	5th Battalion Highland Light Infantry	
Kershaw, Palk & Co.	Birmingham	Haigh	L. J.		1918-06-22	Accountant	452	Roll of Honour	Signaller		
Kidston, Goff & Findlay	Glasgow	Nicol	Alexander		1915-08-01	The Accountants' Magazine	439	War Honours	Second-Lieutenant	5th Batt. Argyll and Sutherland Highlanders.	
Kidston, Goff & Findlay	Glasgow	Nicol	Alexander		1915-08-28	Accountant	259	Roll of Honour	Second-Lieutenant	5th Battalion Argyll & Sutherland Highlanders	
Kidston, Goff & Findlay	Glasgow	Ramsay	A.		1918-01-01	The Accountants' Magazine	29	Wounded	Lieutenant	Royal Scots Fusiliers.	
Kidston, Goff & Finlay	Glasgow	Chadwick-Quinan	B. W.		1915-07-01	The Accountants' Magazine	365	Wounded	Lieutenant	Canadian Expeditionary Force.	
Kimberley, Morrison & Co.	Birmingham	Nickson	Cecil Raymond		1918-11-30	Accountant	297	Roll of Honour	Private		
Kingham, Attenborough & Co.	London	Attenborough	John H.		1916-07-29	Accountant	99	Roll of Honour	Second-Lieutenant	8th Norfolk Regiment	
Knox, Burbridge & Co.	Sheffield	Roberts	George Graham		1916-04-01	Accountant	379	News from the Front	Second-Lieutenant	5th Yorks and Lancaster Regiment	
Knox, Cropper & Co.	London	Hussey	H. E.		1917-05-05	Accountant	435	Roll of Honour	Second-Lieutenant	3rd Devons (attached 1st Manchesters)	
Langton & Lepine	London	Baxter	Leslie W.		1918-06-29	Accountant	460	Roll of Honour	Second-Lieutenant	R.F.A.	
Larking & Larking	Maidstone	Coleman	S. M.	ACA	1918-09-14	Accountant	140	Roll of Honour	Lance-Corporal	Q.W.R.	
Leather & Veale	Leeds	McMullen	Eric N.		1915-06-19	Accountant	814	Roll of Honour		1st 6th Battalion Black Watch	
Leather & Veale	Leeds	McMullen	Eric Newland	ASAA	1915-07-01	Incorporated Accountants' Journal	226	Killed in Action			
Leather & Veale	Leeds	McMullen	Eric Newland		1915-07-03	Accountant	18	Roll of Honour	Private	1/6th Black Watch	
Leslie D. Malpas	Bournemouth	Cooper	Oliver J.		1918-11-01	Incorporated Accountants' Journal	26	Killed in Action	Private		
Lewis & Cook	Glasgow	Terris	William		1917-04-14	Accountant	376	Roll of Honour	Lieutenant	Gordon Highlanders	
Lewis & Cook	Glasgow	Terris	William		1917-05-01	The Accountants' Magazine	227	War Honours	Lieutenant	Gordon Highlanders.	
Lewis & Mounsey	Liverpool & London	Bourne	John Pulsford		1918-08-17	Accountant	88	Roll of Honour	Rifleman	London Rifle Brigade	
Lewis & Mounsey	London	Brooks	John R.		1915-05-08	Accountant	604	Roll of Honour	Private	13th County of London (Kensington) Regiment	
Lewis & Mounsey		Snelson	Norman		1919-02-01	Accountant	83	Roll of Honour		14th Cheshires	
Lewis & Mounsey	Liverpool	Walker	Basil Scarisbrick		1915-05-22	Accountant	684	Roll of Honour	Second-Lieutenant	5th Battalion Cheshire Regiment	
Lindsay, Jamieson & Haldane		Cavaye	R. J.		1914-12-01	The Accountants' Magazine	603	Wounded	Captain	Cameron Highlanders.	Grandson of James Haldane.
Lindsay, Jamieson & Haldane	Edinburgh	Cavaye	R. J.	CA	1914-12-12	Accountant	740	Roll of Honour	Captain	1st Battalion, Cameron Highlanders	
Lindsay, Jamieson & Haldane	Edinburgh	Fleck	James		1915-08-01	The Accountants' Magazine	441	Wounded	Second Lieutenant	4th Batt. Royal Scots.	
Lindsay, Jamieson & Haldane	Edinburgh	Flock	James		1915-08-28	Accountant	259	Roll of Honour	Second-Lieutenant	4th Battalion Royal Scots	
Lindsay, Jamieson & Haldane	Edinburgh	Hope	John A.		1918-08-01	The Accountants' Magazine	361	War Honours	Second-Lieutenant	Royal Scots.	
Lindsay, Jamieson & Haldane	Edinburgh	Monro	James Douglas		1916-09-16	Accountant	248	Roll of Honour	Second-Lieutenant	East Surrey Regiment	

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Lindsay, Jamieson & Haldane	Edinburgh	Monro	James Douglas		1918-12-01	The Accountants' Magazine	467	War Honours	Lieutenant	East Surrey Regiment.	Victim of the torpedoing of the Japanese ship Hirano Maru.
Lindsay, Jamieson & Haldane	Edinburgh	Munro	J. D.		1916-11-01	The Accountants' Magazine	436	Wounded	Second Lieutenant.		
Lindsay, Jamieson & Haldane	Edinburgh	Murray	J. S.		1916-12-01	The Accountants' Magazine	506	War Honours	Private	Argyll & Sutherland Highlanders.	
Lindsay, Jamieson & Haldane	Edinburgh	Nicoll	John Low		1918-12-01	The Accountants' Magazine	467	War Honours	Private	Fife and Forfar Yeomanry.	
Lindsay, Jamieson & Haldane	Edinburgh	Wood	P. B.		1915-07-24	Accountant	120	Roll of Honour	Private	4th Battalion Royal Scots	
Lindsay, Jamieson & Haldane	Edinburgh	Wood	P. B.		1915-08-01	The Accountants' Magazine	441	Wounded	Private	4th Batt. Royal Scots.	
Lionel H. Lemon		Benzecry	S.		1917-12-22	Accountant	486	Roll of Honour	Lieutenant	Royal Fusiliers	
Lisle & Middleton	Edinburgh	Grant	Percy Kenmuir		1918-12-01	The Accountants' Magazine	466	War Honours	Lieutenant	London Scottish.	Died of influenza.
Lloyd, Walker & Evans	Liverpool	Brodbelt	G.	ACA	1916-06-03	Accountant	631	Roll of Honour	Second-Lieutenant	9th Liverpool King's Regiment	
Locking & Scott	Hull	Locking	T. P.	ACA	1918-01-19	Accountant	56	News from the Front	Captain		
Lomax & Clements	London	Walton	Frank Arthur	ASAA	1917-11-01	Incorporated Accountants' Journal	28	Killed in Action	Second-Lieutenant		
Longcroft, Smith & Co.	London	Mossman	C. F.		1918-05-25	Accountant	388	Roll of Honour	Second-Lieutenant	Royal Naval Air Service	
Lord, Foster & Co.	London	Foster	F. H.		1917-07-21	Accountant	49	Roll of Honour	Second-Lieutenant	R.F.C.	
Lowe, Bingham & Matthews	Shanghai, Hong Kong & London	Duffy	Noel		1917-09-15	Accountant	204	Roll of Honour	Second-Lieutenant	North-Staffordshire Regiment	
Lowrey, Day & Weston	Leeds	Whalley	A. H.	ACA	1919-01-18	Accountant	44	News from the Front	Lieutenant	7th Duke of Wellington's Regiment	
M. O. Beale & Co.	London	Tietgen	George Atwill		1918-09-14	Accountant	140	Roll of Honour	Rifleman	12th London Regiment (The Rangers)	
Macandrew & Blair	Edinburgh	Blair	Patrick Alexander		1917-06-01	The Accountants' Magazine	272	War Honours	Captain	Royal Scots.	Joint editor of The Accountants' Magazine for several years prior to the war.
Macandrew & Blair	Edinburgh	Robson	C. C.		1915-06-12	Accountant	800	Roll of Honour	Private	9th Battalion Royal Scots	
Macandrew & Blair	Edinburgh	Robson	C. C.		1918-07-01	The Accountants' Magazine	287	Prisoner	Lieutenant	R.A.F.	
Macandrew & Blair	Edinburgh	Robson	C.C.		1915-07-01	The Accountants' Magazine	366	Wounded	Private	9th Batt. Royal Scots.	Brief mention in the casualties list.
Macdonald, Stewart & Stewart	Glasgow & Paisley	Lyle	Norman Yates		1917-02-01	The Accountants' Magazine	73	Honours	Captain	Royal Scots Fusiliers	Awarded the Military Cross.
Macdonald, Stewart & Stewart	Glasgow and Paisley	Lyle	Norman Yates		1917-03-17	Accountant	271	News from the Front	Captain	Royal Scots Fusiliers	
Macdonald, Stewart & Stewart	Glasgow	Richardson	S. A.		1917-12-01	The Accountants' Magazine	487	War Honours	Second-Lieutenant	Royal Field Artillery.	
Mackay & Irons	Dundee	Watson	Stanley L.		1915-10-16	Accountant	476	Roll of Honour	Captain	4th Battalion Black Watch (Territorial Forces)	
Mackay & Irons	Dundee	Watson	Stanley L.		1915-11-01	The Accountants' Magazine	516	War Honours	Captain	4th Batt. Black Watch.	
Mackay, Irons & Co.	Dundee	Hall	George		1918-07-01	The Accountants' Magazine	286	War Honours	Captain	London Scottish.	
Mackay, Irons & Co.	Dundee	Hall	K. S.		1916-03-01	The Accountants' Magazine	148	War Honours	Second-Lieutenant	13th Northumberland Fusiliers.	
Mackay, Irons & Co.	Dundee	Hall	Kenneth H.		1916-02-05	Accountant	184	Roll of Honour	Second-Lieutenant	21st Division Army Cycle Corps	
Mackay, Irons & Co.	Dundee	M'Pherson	R. S. L.		1916-09-09	Accountant	223	Roll of Honour	Lieutenant	Black Watch	
Mackay, Irons & Co.	Dundee	M'Pherson	R. S. L.		1916-11-01	The Accountants' Magazine	435	Wounded	Lieutenant.		
Mackie & Clark	Glasgow	Sommerville	Robert Greenless	CA	1915-07-31	Accountant	148	Obituary		9th Battalion Highland Light Infantry (Glasgow Territorials)	
Mackie & Clark		Sommerville	Robt. G.	CA	1915-11-01	The Accountants' Magazine	518	War Honours	Lance-Corporal	9th Highland Light Infantry.	Played for Clydesdale Rugby Club. Accidentally killed during bomb-throwing practice.
Macnair, Mason, Evans & Co.	London	Harrington	A. B.		1915-11-13	Accountant	589	Roll of Honour	Private	18th County of London Regiment (Territorials), London Irish Rifles	
Macnair, Mason, Evans & Co.	London	Harrington	A. D.		1915-12-01	The Accountants' Magazine	580	War Honours	Private	18th Batt. London Regiment.	
Macneill & Co.	Calcutta	Ross	Robert Simmie		1916-09-23	Accountant	268	Roll of Honour	Second-Lieutenant		
Macpherson, Hutton & Patrick	Glasgow	Hutton	F. R. H.	CA	1915-06-01	The Accountants' Magazine	318	War Honours	Lieutenant	9th Batt. Argyll and Sutherland Highlanders.	
M'Adam & Shaw	Glasgow	MacIntosh	Kenneth Alexander		1918-11-01	The Accountants' Magazine	417	War Honours	Second-Lieutenant	Highland Light Infantry.	
Martin, Currie & Co.	Edinburgh	Bell	A. H.		1915-11-01	The Accountants' Magazine	520	Missing	Captain	9th Batt. Royal Scots.	
Martin, Currie & Co.	Edinburgh	Bell	A. H.		1916-03-01	The Accountants' Magazine	148	War Honours	Captain	11th Batt. Royal Scots.	
Martin, Currie & Co.	Edinburgh	Stewart	George I.		1919-02-01	The Accountants' Magazine	80	Honours	Captain	8th Black Watch	Awarded the Military Cross.
Martin, Currie & Co.	Edinburgh	Stewart	George I.		1919-02-01	The Accountants' Magazine	80	Honours	Captain	8th Black Watch	
Martin, Currie & Co.	Edinburgh	Stewart	George Innes		1917-06-09	Accountant	555	News from the Front	Lieutenant	Black Watch	
Martin, Farlow & Co.	London	Flook	Thomas Edward		1915-07-01	Incorporated Accountants' Journal	225	Killed in Action			
Martin, Farlow & Co.	London	Fry	R. S. D.		1917-11-01	Incorporated Accountants' Journal	29	Wounded			
Martin, Farlow & Co.	London	Johns	Charles Walter		1916-07-01	Incorporated Accountants' Journal	224	Wounded			
Martin, Farlow & Co.	London	Knapp	Valentine Powell		1916-08-01	Incorporated Accountants' Journal	246	Killed in Action	Second-Lieutenant		
Martin, Farlow & Co.	London	O'Brien	Dermot		1917-11-01	Incorporated Accountants' Journal	28	Killed in Action	Lieutenant		
Martin, Farlow & Co.	London	Padley	Leonard Harold		1918-03-01	Incorporated Accountants' Journal	113	Killed in Action	Private		
Martin, Farlow & Co.	London	Pippen	Thomas James		1918-06-01	Incorporated Accountants' Journal	171	Killed in Action	Private		
Martin, Farlow & Co.	London	Strachan	Frank M.		1918-07-01	Incorporated Accountants' Journal	193	Wounded			

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Maurice Jenks, Percival & Co.	London	Crosthwaite	J. D.		1917-12-01	Accountant	430	News from the Front	Lieutenant-Colonel	8th Norfolk Regiment	
Maurice Jenks, Percival & Co.	London	Crosthwaite	John D.		1916-06-24	Accountant	707	News from the Front	Lieutenant	Royal Fusiliers	
Maxtone Graham & Sime	Montreal, Canada.	Blair Wilson	Charles		1916-12-01	The Accountants' Magazine	503	War Honours	Captain	Royal Canadian Highlanders.	
Maxtone Graham & Sime	Edinburgh	Buchan	Alastair		1916-04-01	The Accountants' Magazine	212	Wounded	Second Lieutenant	6th Batt. Royal Scots Fusiliers.	
Maxtone Graham & Sime	Edinburgh	Buchan	Alastair		1917-05-01	The Accountants' Magazine	227	War Honours	Lieutenant	Royal Scots Fusiliers.	
Maxtone Graham & Sime	Perth	Couper	M. A.		1917-05-01	The Accountants' Magazine	228	Wounded	Second Lieutenant	Royal Scots.	
Maxtone Graham & Sime	Montreal, Canada.	Cunningham	James Sandeman		1916-12-01	The Accountants' Magazine	505	War Honours	Sergeant	Royal Highlanders of Canada.	Rowed in the 1st Trinity Boat at Cambridge.
Maxtone Graham & Sime	Edinburgh	Kerr	John		1918-07-01	The Accountants' Magazine	288	War Honours	Private	Royal Scots.	
Maxtone Graham & Sime	Edinburgh	Mathieson	John		1915-06-01	The Accountants' Magazine	319	War Honours	Private	9th Battalion Royal Scots.	Killed in the shelling of his company's billets.
Maxtone Graham & Sime	Edinburgh	Menzies	R.		1916-02-01	The Accountants' Magazine	98	Wounded	Lieutenant	9th Batt. Royal Scots.	
Maxtone Graham & Sime	Edinburgh	Mills	George Harvey		1916-01-01	The Accountants' Magazine	29	War Honours	Private	13th Batt. Royal Scots.	
Maxtone Graham & Sime	Perth	Purves	W. J.		1917-05-01	The Accountants' Magazine	228	War Honours	Corporal	Motor Machine-Gun Section, R.F.A.	Died of wounds in Egypt.
Maxtone Graham & Sime		Sutherland	A. D.		1915-06-01	The Accountants' Magazine	319	War Honours	Sergeant	2nd Battalion Black Watch.	
Maxtone, Graham & Sime	Edinburgh	Mathieson	John		1915-06-12	Accountant	800	Roll of Honour	Private	9th Battalion Royal Scots	
Maxtone, Graham & Sime	Edinburgh	Mills	George Harvey		1915-12-04	Accountant	696	Roll of Honour	Private	13th Battalion Royal Scots	
Maxtone, Graham & Sime	Edinburgh	Sutherland	A. D.		1915-06-12	Accountant	800	Roll of Honour	Sergeant	2nd Battalion Black Watch	
Maxtone, Graham & Sime	Edinburgh and Montreal	Wilson	Charles Blair	CA	1917-03-17	Accountant	272	Roll of Honour	Captain	42nd Battalion of the 5th Royal Canadian Highlanders	
Maxtone, Graham & Sime`	Edinburgh	Menzies	Robert	CA	1916-01-29	Accountant	156	Roll of Honour	Lieutenant	9th Royal Scots	
M'Cabe	Glasgow	Killorn	Thomas		1915-08-14	Accountant	203	Roll of Honour	Private	1st Battalion Royal Dublin Fusiliers	
M'Cabe	Glasgow	Killorn	Thomas		1915-11-01	The Accountants' Magazine	520	Wounded	Private	1st Batt. Royal Dublin Fusiliers.	
McIntyre & Rae	Dundee	Ferguson	D. C.		1917-02-10	Accountant	151	Roll of Honour	Second-Lieutenant	Highland Light Infantry	
McIntyre & Rae	Dundee	Grant	Gilbert Airth		1916-01-22	Accountant	126	Roll of Honour	Lieutenant	5th (Angus and Dundee) Battalion, the Black Watch	
McIntyre & Rae	Dundee	Spankie	Dysart		1916-06-17	Accountant	692	Roll of Honour	Second-Lieutenant	Machine Gun Corps	
McIntyre & Rae	Dundee	Stiven	Albert		1917-02-10	Accountant	151	Roll of Honour	Second-Lieutenant		
McLay, McAlister & McGibbon	Glasgow	Buchanan	David	CA	1916-08-26	Accountant	180	Roll of Honour	Lieutenant	5th Battalion Cameron Highlanders	
M'Clelland, Ker & Co.	Glasgow	Alexander	A.		1916-04-01	The Accountants' Magazine	212	War Honours	Private	1st Batt. Seaforth Highlanders.	
M'Clelland, Ker & Co.	Glasgow	Alexander	A.		1916-05-01	The Accountants' Magazine	250	War Honours	Private		Correction. Alive - not killed in action.
M'Clelland, Ker & Co.	Glasgow	Bilsland	James	CA	1916-06-24	Accountant	707	Roll of Honour	Second-Lieutenant		
M'Clelland, Ker & Co.	Glasgow	Bilsland	James		1916-07-01	The Accountants' Magazine	327	War Honours	Second-Lieutenant	Scottish Rifles.	
M'Clelland, Ker & Co.	Glasgow	Cassels	R. Wilson		1916-07-22	Accountant	88	Roll of Honour	Captain		
M'Clelland, Ker & Co.	Glasgow	Cassels	R. Wilson		1916-08-01	The Accountants' Magazine	387	War Honours	Captain		
M'Clelland, Ker & Co.	Glasgow	Drummond	Robt. K.		1918-11-01	The Accountants' Magazine	414	War Honours	Captain	Cameron Highlanders.	Died of wounds.
M'Clelland, Ker & Co.	Glasgow	Gemmell	Cecil Woodburn		1917-05-12	Accountant	471	Roll of Honour	Second-Lieutenant	Scottish Rifles	
M'Clelland, Ker & Co.	Glasgow	Gemmell	Cecil Woodburn		1917-06-01	The Accountants' Magazine	273	War Honours	Second-Lieutenant	Scottish Rifles.	
M'Clelland, Ker & Co.	Glasgow	Gibson	Thomas S.	CA	1916-11-11	Accountant	447	Roll of Honour	Second-Lieutenant	Argyll and Sutherland Highlanders	
M'Clelland, Ker & Co.	Glasgow	Gibson	Thomas S.		1916-12-01	The Accountants' Magazine	506	Wounded	Second Lieutenant	Argyll & Sutherland Highlanders.	
M'Clelland, Ker & Co.	Glasgow	Macrae	Norman R. M.		1916-11-01	The Accountants' Magazine	435	Wounded	Second Lieutenant	Scottish Rifles.	
M'Clelland, Ker & Co.	Glasgow	Macrae	R. M.		1916-08-19	Accountant	162	Roll of Honour	Second-Lieutenant	Scottish Rifles	
M'Clelland, Ker & Co.	Glasgow	Mavor	Eric L.		1915-07-31	Accountant	148	Roll of Honour	Lieutenant	6th Battalion Highland Light Infantry	
M'Clelland, Ker & Co.	Glasgow	Milne	J. C.		1915-07-31	Accountant	148	Roll of Honour	Second-Lieutenant	5th Battalion Highland Light Infantry	
M'Clelland, Ker & Co.	Glasgow	Warren	A. A.		1916-02-01	The Accountants' Magazine	98	Missing	Lieutenant	8th Batt. Border Regiment.	
M'Clelland, Ker & Co.	Glasgow	Warren	A. A.		1916-02-05	Accountant	184	Roll of Honour	Lieutenant	8th Border Regiment	
M'Clelland, Kerr & Co.	Glasgow	Hedderwick	Hew C.		1915-07-01	The Accountants' Magazine	365	Wounded	Lieutenant	Hood Batt., Naval Division	
M'Clelland, Kerr & Co.	Glasgow	Mavor	Eric J.		1915-08-01	The Accountants' Magazine	441	Wounded	Lieutenant	6th Batt. Highland Light Infantry.	
M'Clelland, Kerr & Co.	Glasgow	Milne	J. S.		1915-08-01	The Accountants' Magazine	441	Wounded	Second Lieutenant	5th Batt. Royal Scots.	
Mellors, Basden & Mellors	Nottingham	Basden	Edward Duncan	ACA	1916-03-25	Accountant	360	News from the Front	Temporary Lieutenant	9th Battalion, The Sherwood Foresters (Northamptonshire and Derbyshire Regiment)	
Mellors, Basden & Mellors	Nottingham	Hargreave	Frederick Parker		1917-12-15	Accountant	469	Roll of Honour	Captain	King's Own Yorkshire Light Infantry	
Mellors, Basden & Mellors	Nottingham	Pragnell	F.	ACA	1918-05-18	Accountant	375	News from the Front	Captain	Sherwood Foresters	
Mellors, Basden & Mellors	Nottingham	Turner	Charles Edgar W.		1917-05-19	Accountant	483	Roll of Honour	Signaller	R.N.V.R.	
Meredith & Co.	London & Birmingham	Beale	Alfred Percy Gordon	ACA	1918-04-20	Accountant	312	Roll of Honour	Captain	R.F.A.	
Meredith & Co.	London	Sprangle	Archie Thos.		1918-10-26	Accountant	227	News from the Front	Lieutenant	R.A.F.	



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Metzner & Sprague	London	Hine	Claude Annesley		1917-02-03	Accountant	112	Roll of Honour	Second-Lieutenant	2nd Queen's Royal West Surrey Regiment	
Metzner & Sprague	London	Metzner	Reginald Ellison	ACA	1917-07-14	Accountant	30	Roll of Honour	Rifleman	London Rifle Brigade	
M'Farlane, Hutton & Patrick	Glasgow	Hutton	Frederick Robert Hughes	CA	1915-05-22	Accountant	700	Roll of Honour	Lieutenant	9th Argyll and Sutherland Highlanders	
M'Farlane, Hutton & Patrick	Glasgow	Macpherson	D. B.		1918-06-01	The Accountants' Magazine	248	Prisoner	Second Lieutenant.		
Milwain, Murray & Hay	Glasgow	Dinwoodie	David W.		1917-06-01	The Accountants' Magazine	273	War Honours	Second-Lieutenant	Scottish Rifles.	
Milwain, Murray & Hay	Glasgow	Pollock	J. B.		1918-05-01	The Accountants' Magazine	202	Prisoner	Second Lieutenant	Black Watch.	
Milwain, Murray & Hay	Glasgow	Thomson	John M'Callum		1918-11-01	The Accountants' Magazine	416	Wounded	Lieutenant.		
M'Intyre & Rae	Dundee	Ferguson	D. C.		1917-03-01	The Accountants' Magazine	132	War Honours	Second-Lieutenant	Highland Light Infantry.	Died from wounds.
M'Intyre & Rae	Dundee	Grant	G. A.		1916-02-01	The Accountants' Magazine	98	Honours	Second Lieutenant	5th Batt. Black Watch.	Awarded the Military Cross.
M'Intyre & Rae	Dundee	Spankie	Dysart		1916-07-01	The Accountants' Magazine	328	War Honours	Second-Lieutenant	Machine Gun Corps.	
M'Intyre & Rae	Dundee	Stiven	Albert		1917-03-01	The Accountants' Magazine	133	War Honours	Second-Lieutenant	Second Lieutenant.	
Mitchell & Bunting	Liverpool	Milroy	Douglas		1915-08-21	Accountant	219	Roll of Honour	Sub-Lieutenant	Collingwood Battalion, Royal Naval Division	
Mitchell & Findlay	Glasgow	Findlay	J. M.		1915-07-17	Accountant	86	Roll of Honour	Major	8th Battalion, Scottish Rifles	
Mitchell & Findlay	Glasgow	Findlay	J. M.		1915-08-01	The Accountants' Magazine	440	Wounded	Major	8th Batt. Scottish Rifles.	
Mitchell & Findlay	Glasgow	Findlay	J. M.		1915-11-20	Accountant	635	Scottish Notes	Major	8th Scottish Rifles	
Mitchell & Findlay	Glasgow	Findlay	J. M.		1915-12-01	The Accountants' Magazine	579	Honours	Major	8th Batt. Scottish Rifles.	Mentioned in dispatches.
Mitchell & Findlay	Glasgow	Findlay	J. M.		1916-02-01	The Accountants' Magazine	99	Wounded	Major	8th Batt. Scottish Rifles.	Met with a serious car accident.
Mitchell & Findlay	Glasgow	Maclarty	D. M.		1916-08-19	Accountant	162	Roll of Honour	Private	Glasgow Highlanders	
Mitchell & Findlay	Glasgow	Maclarty	D. M.		1916-11-01	The Accountants' Magazine	434	Missing	Private	Glasgow Highlanders.	
Mitchell & Findlay	Glasgow	Maclarty	Duncan M.		1915-11-01	The Accountants' Magazine	519	Wounded	Lance-Corporal.		
Mitchell & Findlay	Glasgow	Maclarty	Duncan Mackinnon		1915-08-28	Accountant	259	Roll of Honour	Lance-Corporal	Glasgow Highlanders	
Mitchell & Findlay	Glasgow	Todd	William D.		1916-10-07	Accountant	319	Roll of Honour	Second-Lieutenant	Scottish Rifles	
Mitchell & Smith	Glasgow	Macewan	G. L.		1915-08-01	The Accountants' Magazine	441	Wounded	Lieutenant and Temporary Captain	6th Batt. Highland Light Infantry.	
Mitchell & Smith	Glasgow	MacEwan	George L.		1915-11-01	The Accountants' Magazine	516	War Honours	Captain	6th Batt. Highland Light Infantry.	Died at sea.
M'Kerrell Brown & Gray	Edinburgh	Nicol	John Campbell		1918-05-01	The Accountants' Magazine	202	Wounded	Second Lieutenant	Scottish Rifles.	
M'Lay, M'Alister & M'Gibbon	Glasgow	Buchanan	David		1916-08-01	The Accountants' Magazine	387	Wounded	Lieutenant	5th Cameron Highlanders.	
M'Lay, M'Alister & M'Gibbon	Glasgow	M'Lelland	Archibald		1917-05-12	Accountant	471	Roll of Honour	Private	Gordon Highlanders	
M'Lay, M'Alister & M'Gibbon	Glasgow	M'Lelland	Archibald		1917-06-01	The Accountants' Magazine	274	War Honours	Private	Gordon Highlanders.	
M'Lean, Brodie & Forgie	Glasgow	Davies		CA	1916-11-01	The Accountants' Magazine	436	Honours	Second Lieutenant	Scottish Rifles	Awarded the Military Cross.
Moir, Wood & Co.	Perth	Martin	George D.		1916-12-09	Accountant	567	Roll of Honour	Private		
Moncreiff & Horsbrugh	Edinburgh	Fraser	Patrick Shaw		1918-11-01	The Accountants' Magazine	415	Wounded	Captain	Cameron Highlanders.	
Moncreiff & Horsbrugh	Edinburgh	Mackenzie	C. A.		1915-04-24	Accountant	552	Roll of Honour	Private	D Company, 9th Battalion, Royal Scots (Territorials)	
Moncreiff & Horsbrugh	Edinburgh	Mackenzie	C.A.		1915-05-01	The Accountants' Magazine	278	War Honours	Private	9th Batt. Royal Scots.	
Moncreiff & Horsbrugh		Moncreiff	Richard Henry Fitzherbert	CA	1916-08-19	Accountant	162	Roll of Honour	Major	Royal Scots	
Moncreiff & Horsbrugh	Edinburgh	Moncreiff	R. H. Fitzherbert		1915-08-28	Accountant	259	Roll of Honour	Captain	9th Royal Scots	
Moncreiff & Horsbrugh	Edinburgh	Moncreiff	R. H. Fitzherbert		1916-11-01	The Accountants' Magazine	434	Wounded	Major	Royal Scots.	
Moncreiff & Horsbrugh	Edinburgh	Moncreiff	R. H. F.		1915-11-01	The Accountants' Magazine	519	Wounded	Captain	9th Batt. Royal Scots.	
Moncreiff, Thomson & Shiells	Edinburgh	Armstrong	Henry Louis Winthrop		1916-01-01	The Accountants' Magazine	28	War Honours	Second-Lieutenant	7th Batt. Somerset Light Infantry	
Moody Stuart & Robertson	Dundee	Ferrier	R. E.		1916-12-01	The Accountants' Magazine	505	War Honours	Second-Lieutenant	Black Watch.	Well known as a cricketer.
Moody Stuart & Robertson	Dundee	Luis	E. G. V.		1916-12-01	The Accountants' Magazine	504	War Honours	Second-Lieutenant	Second Lieutenant.	
Moody Stuart & Robertson	Dundee	M'Ewan	D. F.		1916-11-01	The Accountants' Magazine	432	War Honours	Second-Lieutenant	Second Lieutenant.	
Moody, Stuart & Robertson	Dundee	Ferrier	R. E.		1916-10-28	Accountant	394	Roll of Honour	Second-Lieutenant	Black Watch	
Moody, Stuart & Robertson	Dundee	Luis	Eric George Vincent		1916-10-28	Accountant	394	Roll of Honour	Second-Lieutenant		
Moody, Stuart & Robertson	Dundee	M'Ewan	Donald Fraser		1915-07-17	Accountant	85	Scottish Notes	Second-Lieutenant	6th Battalion (Perthshire) Black Watch (Territorials)	
Moody, Stuart & Robertson	Dundee	M'Ewan	Donald Fraser		1916-08-19	Accountant	163	Roll of Honour	Second-Lieutenant	Black Watch	
Moore & Smalley	Preston	Lucas	Fred		1916-08-26	Accountant	176	Roll of Honour	Private	Royal Fusiliers (Public Schools Battalion)	
Moores, Carson & Watson	Glasgow	Anderson	George		1915-10-16	Accountant	474	Roll of Honour	Private	9th Battalion Highland Light Infantry (Glasgow Highlanders)	
Moores, Carson & Watson	Glasgow	Anderson	George		1915-11-01	The Accountants' Magazine	519	Wounded	Private	9th Batt. Highland Light Infantry.	
Moores, Carson & Watson	Glasgow	Anderson	George A.		1918-05-01	The Accountants' Magazine	202	Missing	Lieutenant	Black Watch.	
Moores, Carson & Watson	Glasgow	Carson	D. S.		1915-07-17	Accountant	86	Roll of Honour	Lieutenant		
Moores, Carson & Watson	Glasgow	Carson	D. S.		1915-08-01	The Accountants' Magazine	440	Wounded	Lieutenant	8th Batt. Scottish Rifles.	
Moores, Carson & Watson	Glasgow	Cowan	R.		1915-08-01	The Accountants' Magazine	438	War Honours	Lieutenant	6th Batt. Highland Light Infantry.	

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Moores, Carson & Watson	Glasgow	Cowan	Ronald		1915-08-07	Accountant	176	Roll of Honour	Lieutenant	6th Battalion Highland Light Infantry	
Moores, Carson & Watson	Glasgow	Gunn	Thomas Stanley		1915-04-01	The Accountants' Magazine	230	War Honours	Private	9th Battalion Highland Light Infantry.	Believed to be the first (along with Mr Dick) of those connected with the Scottish Societies of Chartered Accountants to have been killed in action in the First World War.
Moores, Carson & Watson	Glasgow	Hannah	David Marshall		1917-06-02	Accountant	535	Roll of Honour	Private	Argyll and Sutherland Highlanders	
Moores, Carson & Watson	Glasgow	Macpherson	Hugh		1915-07-01	The Accountants' Magazine	364	War Honours	Private	9th Batt. Highland Light Infantry.	
Moores, Carson & Watson	Glasgow	Smith	James Geddes Baird	CA	1916-02-26	Accountant	264	Roll of Honour	Private	24th Battalion Royal Fusiliers	
Moores, Carson & Watson	Glasgow	Steel	Francis Gardner		1916-12-09	Accountant	567	Roll of Honour	Second-Lieutenant	Highland Light Infantry	
Moores, Carson & Watson	Glasgow	Steele	Francis G.		1917-01-01	The Accountants' Magazine	29	War Honours	Second-Lieutenant	Highland Light Infantry.	
Moores, Carson & Watson	Glasgow	Thom	Laurence Wilson		1917-06-01	The Accountants' Magazine	273	War Honours	Lieutenant	Scottish Rifles.	Died of wounds.
Moores, Carson & Watson	Glasgow	Thom	Lawrence Wilson	CA	1917-05-12	Accountant	471	Roll of Honour	Lieutenant	Scottish Rifles	
Morgan, Hardcastle & Morgan	London	Gordon	Douglas H.		1917-09-01	Incorporated Accountants' Journal	246	Killed in Action	Private		
Morgan, Hardcastle & Morgan	London	Morgan	F. W. E.	ASAA	1917-12-01	Incorporated Accountants' Journal	49	Medal			
Morison & Co.	Perth	Campbell	Alexander John		1917-03-17	Accountant	272	Roll of Honour	Private	Black Watch	
Morris, Gregory, Holmes & Hansford	Manchester	Calderwood	John		1916-12-09	Accountant	548	Roll of Honour	Private	Durham Light Infantry	
Morrish, Grant & Co.	London	Mann	Robert L.		1916-10-21	Accountant	357	Roll of Honour	Second-Lieutenant	Royal Welsh Fusiliers	
Morrish, Grant & Co.	London	Wyllie	H. W.	ACA	1916-11-18	Accountant	464	Roll of Honour	Second-Lieutenant	East Lancashire Regiment	
Noel & Shackwell	Cardiff	Hale	W. J.		1917-05-12	Accountant	462	Roll of Honour	Captain	Royal Welsh Fusiliers	
Norcliffe Spencer	Halifax	Shaw	C. R.		1918-05-04	Accountant	337	Roll of Honour	Lieutenant	West Riding Regiment	
Norie & Collier		Rorie	T. H. B.		1916-11-01	The Accountants' Magazine	431	War Honours	Captain	Gloucestershire Regiment.	
Oakley & Williams	London	Price	Rollo		1916-01-08	Accountant	47	Roll of Honour	Lance-Corporal	London Scottish	
Oldham, Holland & Co.	London	Dutton	W. J.		1919-02-15	Accountant	124	News from the Front	Lieutenant	1/4th Battalion, Gloucester Regiment (T.F.)	
Oldham, Holland & Co.	London	Jones	C. L. A.		1919-06-21	Accountant	524	News from the Front	Sergeant	H.A.C.	
Oscar Berry & Co.		Murray	Gilbert James		1915-10-09	Accountant	429	Roll of Honour	Private	6th Battalion Duke of Cornwall's Light Infantry	
P. L. Ellis, Maw & Co.		Labbett	F. J.	ACA	1917-03-03	Accountant	221	Roll of Honour		Northumberland Fusiliers	
Palmer, Haines & Co.	London	Clapshew	Cyril Douglas		1917-03-01	Incorporated Accountants' Journal	120	Killed in Action	Rifleman		
Palmer, Haines & Co.		White	H. J.		1917-01-27	Accountant	90	News from the Front	Sergeant	Royal Berkshire Regiment	
Parkinson & Goyder	Bradford and Darlaston	Parkinson	George Hartley	ASAA	1918-05-01	Incorporated Accountants' Journal	148	Killed in Action	Lieutenant		
Parsons & Jolliffe	Newport	Jolliffe	Lovell		1916-10-28	Accountant	373	News from the Front	Corporal	1st Monmouthshire Regiment	
Parsons & Jolliffe	Newport	Jolliffe	Lovell		1916-11-18	Accountant	465	News from the Front	Corporal	1st Monmouthshire Territorial Regiment	
Parsons & Jolliffe	Newport	Watkins	Mervyn Holmes		1918-10-12	Accountant	197	Roll of Honour	Lieutenant	Royal Field Artillery	
Paterson & Benzie	Glasgow	Benzie	R. M.	CA	1915-08-01	The Accountants' Magazine	437	Honours	Major	5th Batt. Scottish Rifles	Mentioned in despatches.
Paterson & Benzie	Glasgow	Duncan	R. G. C.		1918-07-01	The Accountants' Magazine	287	War Honours	Second-Lieutenant	Argyll and Sutherland Highlanders.	Died of wounds.
Paterson & Benzie		Forbes	David Brotchie		1917-05-01	The Accountants' Magazine	227	War Honours	Lieutenant	Canadian Expeditionary Force.	
Paterson & Oliver	Edinburgh	Blyth	Herbert M'D.		1918-11-01	The Accountants' Magazine	418	Wounded	Second-Lieutenant	K.O.S.B.	
Paterson & Steele	Glasgow	Lindsay	James		1918-06-01	The Accountants' Magazine	248	Missing	Second Lieutenant	Northumberland Fusiliers.	
Peat, Waterhouse & Co.	Cairo	Scamell	R. F.	ACA	1916-05-06	Accountant	516	Roll of Honour	Second-Lieutenant	11th Gloucester Regiment	
Peat, Waterhouse & Co.	Cairo	Scamell	Reginald Frank	ASAA	1916-05-01	Incorporated Accountants' Journal	168	Killed in Action	Second-Lieutenant		
Percy A. Bates	Leicester	Wheeler	Stanley V.		1915-12-04	Accountant	685	Roll of Honour	Private	4th Battalion Leicestershire Regiment (T.F.)	
Percy H. Henshaw	Nottingham	Fox	Frederick Donald		1916-11-18	Accountant	465	Roll of Honour	Second-Lieutenant		
Percy H. Henshaw	Nottingham	Fox	Frederick Donald		1916-12-01	Incorporated Accountants' Journal	51	Killed in Action	Second-Lieutenant		
Percy Vickerman	Hull	Gresham	Leonard Stanley		1917-05-26	Accountant	505	Roll of Honour	Second-Lieutenant	E.R.Y.I.Y.	
Perkins, Copeland & Co.	Eastbourne	Boldero	Walter Geoffrey		1917-09-01	Incorporated Accountants' Journal	246	Medal			
Philip E. Farr	London	Johnston	A.Y.		1916-12-01	Incorporated Accountants' Journal	51	Wounded			
Philip E. Farr	London	Mason	Bertram Wheeler		1915-03-01	Incorporated Accountants' Journal	126	Killed in Action			
Pike, Rogers & Co.	London	Field	Sidney Nalder	ASAA	1916-09-01	Incorporated Accountants' Journal	272	Killed in Action	Company Quartermaster-Sergeant		
Pittman, Smyth & Aris	London	Smyth	Leslie James		1916-08-12	Accountant	133	Roll of Honour	Private	Stock Exchange (10th) Service Battalion, Royal Fusiliers	
Plender, Griffiths, Wyatt & Co.	Petrograd	Fenchelle	George		1916-07-22	Accountant	81	Roll of Honour	Second-Lieutenant	12th Royal Sussex Regiment	
Polland & Bird	Edinburgh	Drummond	William Miller	CA	1916-07-15	Accountant	69	Roll of Honour	Second-Lieutenant	Cameron Highlanders	
Polland & Bird	Edinburgh	Drummond	William Miller	CA	1916-09-02	Accountant	203	Roll of Honour	Second-Lieutenant	Cameron Highlanders	
Pollard & Bird	Edinburgh	Drummond	W. D.		1916-08-01	The Accountants' Magazine	388	Wounded	Lieutenant	Cameron Highlanders.	
Pollard & Bird	Edinburgh	O'Hanlon	Leonard T.		1918-12-01	The Accountants' Magazine	466	Prisoner	Lieutenant	4th K.O.S.B.	

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Poppleton & Appleby	Birmingham	Flowers	Horace D.		1918-05-25	Accountant	388	Roll of Honour	Private	South Wales Borderers	
Poppleton, Appleby & Hawkins	London	Poppleton	C.G.		1916-10-01	Incorporated Accountants' Journal	6	Wounded			
Price, Waterhouse & Co.	London	Black	Ernest Charteris	CA	1915-12-04	Accountant	695	Roll of Honour	Lieutenant	7th Battalion Royal Scots Fusiliers	
Price, Waterhouse & Co.	London	Bowden	E. R.		1915-05-15	Accountant	647	Roll of Honour	Lieutenant	6th Battalion Northumberland Fusiliers (T.)	
Price, Waterhouse & Co.		Craggs	George Somerville	ACA, CPA	1916-11-04	Accountant	409	News from the Front	Brigade Major	10th Canadian Battalion	
Price, Waterhouse & Co.	St Louis	Hemsley	Henry Norris	ACA	1917-05-05	Accountant	435	News from the Front	Temporary Lieutenant	Royal Fusiliers	
Price, Waterhouse & Co.		Hill	Arthur Lionel		1915-10-23	Accountant	492	Roll of Honour	Second-Lieutenant	1st Middlesex Regiment	
Price, Waterhouse & Co.	London	Moffatt	E. H.		1915-07-17	Accountant	66	News from the Front	Rifleman	12th Battalion County of London Regiment	
Price, Waterhouse & Co.		Nichols	Clifford		1917-09-01	Accountant	166	Roll of Honour	Captain	Royal Welsh Fusiliers	
Price, Waterhouse & Co.	St Louis	Richardson	Arthur	ACA	1918-11-23	Accountant	282	Roll of Honour	Cadet	Royal Air Force	
Price, Waterhouse & Co.		Warner	Bernard Oldershaw	ACA	1917-06-02	Accountant	526	Roll of Honour	Lieutenant	Essex Regiment	
Price, Waterhouse & Co.	London	Watson	T.		1915-08-01	The Accountants' Magazine	440	War Honours	Private	4th Batt. Royal Scots.	
Price, Waterhouse & Co.	London	Watson	Thomas		1915-08-07	Accountant	176	Roll of Honour	Private	4th Battalion Royal Scots	
Price, Waterhouse & Co.		White	Arthur Bryan	ACA	1918-04-13	Accountant	300	Roll of Honour	Captain	London Regiment	
Price, Waterhouse and Company	London	Black	E. C.		1916-01-01	The Accountants' Magazine	28	War Honours	Second-Lieutenant	7th Royal Scots Fusiliers.	
Pridie, Stacey, Brewster & Trenchard	London	Stacey	Gerald	ACA	1916-02-05	Accountant	172	News from the Front	Major	2nd City of London Royal Fusiliers	
Pridie, Stacey, Brewster & Trenchard		Stacey	Gerald Arthur	ACA	1916-11-18	Accountant	464	Roll of Honour	Major	2nd City of London Fusiliers	
R. & E. Scott	Edinburgh	Fraser	George A.		1916-09-09	Accountant	223	Roll of Honour	Lieutenant	King's Own Scottish Borderers	
R. & E. Scott	Edinburgh	Fraser	George A.		1916-11-01	The Accountants' Magazine	434	Wounded	Lieutenant	K.O.S.B.	
R. C. Thomson & Murdoch	Dundee	Steven	Sidney H.	CA	1915-08-01	The Accountants' Magazine	437	Honours	Lieutenant	4th Batt. Black Watch.	Awarded the Military Cross and mentioned in despatches.
R. C. Thomson & Murdoch	Dundee	Steven	Sidney H.		1915-10-16	Accountant	475	Roll of Honour	Lieutenant	4th Battalion Black Watch (Territorial Forces)	
R. C. Thomson & Murdoch	Dundee	Steven	Sidney H.		1915-11-01	The Accountants' Magazine	517	War Honours	Lieutenant	4th Batt. Black Watch.	
R. C. Thomson & Murdoch	Dundee	Steven	Sidney H.	CA	1916-01-22	Accountant	126	Roll of Honour	Lieutenant	4th Battalion Black Watch	
R. C. Thomson & Murdoch	Dundee	Sturrock	B. S.		1915-10-16	Accountant	476	Roll of Honour	Lieutenant	4th Battalion Black Watch (Territorial Forces)	
R. C. Thomson & Murdoch	Dundee	Sturrock	B. S.		1915-11-01	The Accountants' Magazine	519	Wounded	Lieutenant	4th Batt. Black Watch.	
R. E. Starkie	Leeds	Durrant	Clifford		1918-06-01	Incorporated Accountants' Journal	171	Killed in Action	Private		
R. E. Starkie	Leeds	Harris	Christoper Samuel		1918-06-01	Incorporated Accountants' Journal	171	Killed in Action	Private		
R. Evans Smith & Co	London	Bradbury	E. A.		1917-06-09	Accountant	551	Roll of Honour	Second-Lieutenant	Gloucestershire Regiment	
R. Evans Smith & Co	London	Wear	Albert E.		1917-09-29	Accountant	241	Roll of Honour	Second-Lieutenant	Royal Flying Corps	
R. H. March	Cardiff	March	C. H.	ACA	1917-04-14	Accountant	363	Roll of Honour	Lieutenant	Royal Field Artillery (attached to the Royal Flying Corps)	
R. J. Sissons & Co.	London	Bremner	Alfred Douglas		1915-10-30	Accountant	530	Roll of Honour		19th County of London Territorials	
R. W. & J. A. Sisson	Newcastle-upon-Tyne	Carrick	Cuthbert Benson		1916-05-20	Accountant	582	News from the Front	Second-Lieutenant	Northumberland Fusiliers	
R. W. & J. A. Sisson & Alden	Newcastle-upon-Tyne	Crawford	John Russell		1916-10-14	Accountant	336	Roll of Honour	Second-Lieutenant	Sherwood Foresters	
Ratray Bros., Alexander & France	Glasgow	Leith	Charles W.		1917-01-01	The Accountants' Magazine	29	Wounded	Captain	Highland Light Infantry	
Reeve, Parker & Co.	London	Whiting	Reginald Cunynghame		1917-06-09	Accountant	551	Roll of Honour	Second-Lieutenant	King's (Liverpool) Regiment	
Rhodes & Stringer	Doncaster	Gregson	H.		1917-11-01	Incorporated Accountants' Journal	29	Died from Wounds	Bombardier		
Rhodes & Stringer	Bradford	Gregson	Harold		1917-10-20	Accountant	301	Roll of Honour	Bombardier	Royal Field Artillery	
Richard Brown & Co.	Edinburgh	Ferguson	Arthur Douglas		1917-11-01	The Accountants' Magazine	428	War Honours	Second-Lieutenant	Seaforth Highlanders.	Killed by a sniper.
Richard Brown & Co.	Edinburgh	Gellatly	John S.		1915-05-01	The Accountants' Magazine	278	Wounded	Lance-Corporal	9th Royal Scots.	
Richard Brown & Co.	Edinburgh	Greenhill	J. C.		1916-04-01	The Accountants' Magazine	212	Wounded	Captain	12th Batt. Argyll and Sutherland Highlanders.	
Richard Brown & Co.	Edinburgh	Greenhill	John C.		1916-03-18	Accountant	339	Roll of Honour	Captain	12th Battalion Argyll and Sutherland Highlanders	
Richard Brown & Co.	Edinburgh	Maclennan	Roderick		1915-06-05	Accountant	768	Roll of Honour	Private	9th Royal Scots	
Richard Brown & Co.	Edinburgh	Maclennan	Roderick		1915-07-01	The Accountants' Magazine	364	War Honours	Lance-Corporal	9th Batt. Royal Scots.	Died of wounds.
Richard Brown & Co.	Edinburgh	Maxwell	Wellwood		1916-12-01	The Accountants' Magazine	504	War Honours	Lieutenant	London Regiment.	
Richard Brown & Co.	Edinburgh	Maxwell	Wellwood		1917-03-17	Accountant	272	Roll of Honour	Lieutenant	London Regiment	
Richard Brown & Co.	Edinburgh	Miller	C. W. H.		1917-05-12	Accountant	471	Roll of Honour	Captain	Argyll and Sutherland Highlanders	
Richard Brown & Co.	Edinburgh	Miller	C. W. H.		1917-06-01	The Accountants' Magazine	275	Wounded	Captain	Argyll and Sutherland Highlanders.	
Richard Brown & Co.	Edinburgh	Ritchie	John	CA	1917-05-12	Accountant	471	Roll of Honour	Lieutenant	Machine Gun Corps	
Richard Brown & Co.	Edinburgh	Ritchie	John		1917-06-01	The Accountants' Magazine	272	War Honours	Lieutenant	Black Watch.	
Richard Brown & Co.	Edinburgh	Stanford	J. V.		1916-12-01	The Accountants' Magazine	505	War Honours	Second-Lieutenant	8th Seaforth Highlanders.	
Richard Brown & Co.	Edinburgh	Stanford	J. V.		1917-03-17	Accountant	272	Roll of Honour	Second-Lieutenant	8th Seaforth Highlanders	

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Richard Brown & Co.	Edinburgh	Walton	Kingsley		1917-11-01	The Accountants' Magazine	429	Honours	Lieutenant	Lancashire Fusiliers.	Awarded the Military Cross.
Richard Weston	Skipton	Barry	William Patrick		1918-09-14	Accountant	141	Roll of Honour	Lieutenant		
Richardson & Lawson	Glasgow	Lawson	Robert William		1918-12-01	The Accountants' Magazine	468	Honours	Major	Highland Light Infantry	Awarded the Military Cross.
Riches, Hewitt & Co.	London	Ebsworth	Harold		1917-01-01	Incorporated Accountants' Journal	76	Killed in Action	Private		
Riches, Hewitt & Co.	London	Wilson	Alan Mowbray		1917-01-01	Incorporated Accountants' Journal	76	Killed in Action	Second-Lieutenant		
Riddell, Stead, Graham & Hutchison	Winnipeg	Watson	F. J.	CA	1916-06-24	Accountant	707	Roll of Honour	Lieutenant	43rd (Cameron) Battalion, Canadians.	
Riddell, Stead, Graham & Hutchison	Winnipeg, Canada	Watson	F. J.		1916-07-01	The Accountants' Magazine	327	War Honours	Lieutenant	Canadian Expeditionary Force.	
Robert Allen & R. H. Newton	Newcastle-upon-Tyne	Allen	Robert		1915-05-15	Accountant	647	Roll of Honour	Second-Lieutenant	4th Battalion Northumberland Fusiliers	
Robert F. Cameron	Inverness	Cameron	Colin Mackenzie		1918-05-04	Accountant	351	Roll of Honour	Captain	Seaforth Highlanders	
Robert F. Cameron & Forrest	Inverness	Cameron	C. M.		1915-07-01	The Accountants' Magazine	365	Wounded	Lieutenant	4th Batt. Seaforth Highlanders	
Robert F. Cameron & Forrest	Inverness	Morrison	Christie A.		1918-06-01	The Accountants' Magazine	248	War Honours	Signaller	Royal Navy.	
Robertson Lawson & Co.	London	Palmer	F. A.		1916-08-19	Accountant	146	News from the Front	Corporal	19th Battalion London Regiment	
Robertson, Lawson & Co.	London	Palmer	F. A.		1916-11-01	The Accountants' Magazine	436	Honours	Corporal	London Regiment.	
Romanes & Aitchison	Edinburgh	Cavanagh	T. J.		1918-08-01	The Accountants' Magazine	362	Prisoner	Second Lieutenant	Royal Irish Rifles.	
Romanes & Aitchison	Edinburgh	Grant	James		1918-05-01	The Accountants' Magazine	203	War Honours	Corporal	Cameron Highlanders.	
Romanes & Munro	Edinburgh	Thomson	Charles		1917-05-12	Accountant	471	Roll of Honour	Private	Royal Scots	
Romanes & Munro	Edinburgh	White	A. S.		1916-12-23	Accountant	603	Roll of Honour	Signaller	Highland Light Infantry	
Romanes & Munro	Edinburgh	White	A. S.		1917-02-01	The Accountants' Magazine	72	Missing	Signaller	Royal Scots.	
Rowan, Thomson & Anderson	Kirkcaldy	Menzies	Thomas A.		1916-12-01	The Accountants' Magazine	506	Wounded	Second Lieutenant	7th Black Watch.	
Russ & Cree	Glasgow	Cree	Robert Scott		1917-12-01	The Accountants' Magazine	486	War Honours	Captain	Scottish Rifles.	Died of wounds.
Russ & Cree	Glasgow	Cree	Robert Scott	CA	1917-12-15	Accountant	476	Roll of Honour	Captain	Scottish Rifles	
Russell, Harris & Co.	Cairo, Egypt	Brewis	Robert R.	CA	1918-06-01	The Accountants' Magazine	249	Honours	Captain	Lancashire Fusiliers	Awarded the Military Cross.
Russell, Harris & Co.	London & Cairo	Milton	John Munro		1916-10-07	Accountant	307	Roll of Honour	Lieutenant	13th Northumberland Fusiliers	
Russell, Harris & Co.		Weekes	Arthur Nelson Hampton		1918-08-17	Accountant	88	Roll of Honour	Captain	Royal Sussex Regiment	
S. Henstridge	Birmingham	Henstridge	E. W.		1918-06-01	Incorporated Accountants' Journal	171	Wounded			
S. L. Wilcox		Wilcox	S. L.		1917-10-01	Incorporated Accountants' Journal	6	Wounded			
S. P. Jenkins	Bristol	Robinson	Clifford Kossuth		1916-01-08	Accountant	48	Roll of Honour	Corporal	New Zealand Mounted Rifles	
S. Taylor Gill	Sheffield	Flower	Wilfred Joseph	ACA	1917-09-01	Accountant	166	Roll of Honour	Second-Lieutenant	Worcester Regiment	
S. W. Culley & West	Cardiff	Pittard	R. M.		1917-06-30	Accountant	605	News from the Front	Second-Lieutenant	Worcester Regiment	
Saunders, Horton & Co.	Cardiff	Evans	W. Clifford		1917-04-01	Incorporated Accountants' Journal	146	Died on Active Service	Private		
Saunders, Horton & Co.	Cardiff	Morgan	Kenrick		1918-06-01	Incorporated Accountants' Journal	171	Wounded			
Saunders, Horton & Co.	Cardiff	Saunders	Gwilym Essex	FSAA	1918-10-01	Incorporated Accountants' Journal	5	Killed in Action	Lieutenant		
Saunders, Horton & Co.	Cardiff	Saunders	Gwilym Essex	ASAA	1918-10-05	Accountant	182	Roll of Honour	Second-Lieutenant	Royal Welsh Fusiliers	
Sayers & Wesson	London	Dowdell	Ernest George		1917-05-05	Accountant	435	News from the Front	Second-Lieutenant	Border Regiment	
Sayers & Wesson	London	Dowdell	Ernest George		1918-04-13	Accountant	300	Roll of Honour	Second-Lieutenant	Border Regiment	
Scott-Moncrieff, Thomson & Shiells	Edinburgh	Armstrong	Henry Louis Winthrop		1915-12-25	Accountant	795	Roll of Honour	Second-Lieutenant	7th Battalion, Somerset Light Infantry	
Scott-Moncrieff, Thomson & Shiells		Hart	Ralph Berry		1917-06-01	The Accountants' Magazine	275	Wounded	Second Lieutenant	Seaforth Highlanders.	
Sellars, Dicksee & Co.	London	Leech	E. J.		1917-02-10	Accountant	137	Roll of Honour	Private		
Sellars, Dicksee & Co.	London	Young	Geoffrey Abbott		1917-03-24	Accountant	287	Roll of Honour	Lieutenant	Northamptonshire Regiment	
Sharp, Parsons & Co.	Birmingham	Bond	J. L.		1918-02-09	Accountant	126	Roll of Honour	Second-Lieutenant	Worcestershire Regiment	
Sharp, Parsons & Co.	Birmingham	Tatlow	W. B.		1918-05-04	Accountant	337	News from the Front	Second-Lieutenant	Notts and Derby Regiment (attached to the Machine Gun Corps)	
Sharp, Parsons & Co.	Birmingham	Thomson	Charles		1917-06-01	The Accountants' Magazine	274	War Honours	Lance-Sergeant	Royal Scots.	
Silversides & Slack	London	Slack	Percy E.	ASAA	1917-05-26	Accountant	506	News from the Front	Captain	Cameronians (Scottish Rifles)	
Simon Jude	Liverpool	Jude	Leo Gerald Simon		1916-12-09	Accountant	548	Roll of Honour	Second-Lieutenant	Loyal North Staffordshire Regiment	
Singleton, Fabian & Co.	London	Fabian	Sydney James		1914-12-26	Accountant	779	Roll of Honour	Corporal	Honourable Artillery Company	
Sixsmith Ash & Co	London	Ash	H. Garton	ACA	1918-01-19	Accountant	56	News from the Front	Captain		
Sixsmith, Ash & Co		Ash	H. Garton		1919-06-14	Accountant	504	News from the Front	Major		
Slater, Chapman & Co.	London	Gill	Gerald Oliver		1917-05-12	Accountant	462	Roll of Honour	Second-Lieutenant	Essex Regiment	
Smith & Williamson	Glasgow	Leith	J. W. T.		1917-05-12	Accountant	471	Roll of Honour	Second-Lieutenant	Gordon Highlanders	
Smith & Williamson	Glasgow	Leith	J. W. T.		1917-06-01	The Accountants' Magazine	276	Wounded	Second Lieutenant	Gordon Highlanders.	
Sparrow, Lunt & Co.		Lunt	Douglas Gordon	ACA	1916-08-01	Incorporated Accountants' Journal	246	Killed in Action	Captain		
Sparrow, Lunt & Co.	Leicester	Lunt	Douglas Gordon	ACA	1916-08-05	Accountant	116	Roll of Honour	Captain	1st-5th Batt. Royal Warwickshire Regiment (T.F.)	
Spicer & Pegler		Comins	C. J.		1917-01-27	Accountant	90	Roll of Honour	Lieutenant	R.F.A.	
Spicer & Pegler	London	Comins	C. J.		1919-06-28	Accountant	544	News from the Front	Major		

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Spicer & Pegler	London	Trimming	Charles Winwood		1915-09-01	Incorporated Accountants' Journal	274	Killed in Action			
Spicer & Pegler		Trimming	Charles Winwood		1915-10-02	Accountant	401	Roll of Honour	Sergeant	9th King's Royal Rifles	
Stannard & Ellis	St Helens	Stannard	William Lanagan	ASAA	1915-06-01	Incorporated Accountants' Journal	194	Killed in Action			
Stewart M. Galloway, Sloan & Dow	Glasgow	Gardner	Andrew Buchanan		1916-11-11	Accountant	433	Roll of Honour	Private	Royal Fusiliers	
Swanwick, Terras & Co.	Manchester	Anderton	W. F.		1917-05-26	Accountant	506	Roll of Honour	Second-Lieutenant	R.F.A.	
Sydney Jeffreys & Co.	London	Cave	Frank		1917-04-14	Accountant	363	Roll of Honour	Second-Lieutenant	South Staffordshire Regiment	
Sydney Jeffreys & Co.	London	Jeffreys	Alec H.		1916-11-18	Accountant	465	Roll of Honour	Captain		
T. & J. Martin	Edinburgh	Dewar	Frederick		1917-03-01	The Accountants' Magazine	133	War Honours	Private	Royal Scots.	
T. E. Rowell	North Shields	Dingle	John		1916-11-18	Accountant	465	Roll of Honour	Lieutenant	Northumberland Fusiliers	
T. Fredk. Thorne, Lancaster, Farey & Co.	London	Lancaster	M. W. H.		1918-01-19	Accountant	56	News from the Front	Second-Lieutenant	11th South Wales Borderers	
T. Fredk. Thorne, Lancaster, Farey & Co.	London	Smith	W. A.		1918-01-19	Accountant	56	News from the Front	Corporal	111th Siege Battery, R.G.A.	
T. M. Threlfall	Nelson	Ashworth	C.		1918-10-26	Accountant	227	News from the Front	Captain	King's Own Yorkshire Light Infantry	
T.O. Williams, Payne & Co.	Cheltenham	Green	Arthur Reginald	ASAA	1918-11-01	Incorporated Accountants' Journal	26	Died on Active Service	Corporal		
Taylor & Ireland	Glasgow	Inglis	William Logan		1918-03-01	The Accountants' Magazine	106	War Honours	Second-Lieutenant	Royal Flying Corps.	
Thomas & Pitts	Birmingham	Pelton	Kenneth Kemble		1917-08-18	Accountant	130	Roll of Honour	Second-Lieutenant	Leinster Regiment	
Thomas Bowden, Sons & Nephew	Manchester	McKellen	Frederick Samuel Moul		1916-08-01	Incorporated Accountants' Journal	246	Wounded			
Thomas H. Casey & Son	Portsmouth	Cook	Arthur Graham		1917-09-29	Accountant	241	Roll of Honour	Private	14th Hants Regiment	
Thomas H. Casey & Son	Portsmouth	Kirkman	R. K.	ACA	1918-02-23	Accountant	170	News from the Front	Captain	Royal Flying Corps	
Thomas Kelly	Glasgow	Kelly	Thomas		1916-05-01	The Accountants' Magazine	250	War Honours	Second-Lieutenant	Highland Light Infantry.	
Thomas Paton, Boyce & Co.	Bradford	Bates	Bernard Arthur	ACA	1915-11-20	Accountant	634	News from the Front	Second-Lieutenant		
Thomas Paton, Boyce & Co.	Bradford	Bowran	Robert Orton	ASAA	1918-02-01	Incorporated Accountants' Journal	90	Killed in Action	Second-Lieutenant		
Thomas Taylor & Co.	Bishop Auckland	Wrench	John George	ASAA	1917-08-01	Incorporated Accountants' Journal	228	Killed in Action	Private		
Thompson & Broadbent	Leeds	Dawson	Sydney		1916-07-22	Accountant	82	Roll of Honour	Lieutenant	York and Lancaster Regiment	
Thompson, Hill & Co.	London	Monson	Cyril Archibald	ACA	1915-06-05	Accountant	753	Roll of Honour	Second-Lieutenant	2nd Battalion Wiltshire Regiment	
Thomson M'Lintock & Co.	Glasgow	Honeyman	Norman B.		1917-12-01	The Accountants' Magazine	487	War Honours	Lieutenant	Royal Scots.	Missing, believed killed.
Thomson M'Lintock & Co.	Glasgow	Stuart	Charles		1917-11-01	The Accountants' Magazine	427	War Honours	Lieutenant		
Thomson, Hill & Co.	London	Godfrey	Victor		1916-07-29	Accountant	99	Roll of Honour	Second-Lieutenant	2nd Royal Scots Fusiliers	
Thomson, Jackson, Gourlay & Taylor	Glasgow	Fulton	John		1918-08-01	The Accountants' Magazine	362	Missing	Second Lieutenant	R.F.C.	
Thomson, Jackson, Gourlay & Taylor	Glasgow	Graham	R. M.		1916-10-21	Accountant	368	Roll of Honour	Second-Lieutenant	Duke of Wellington's Regiment	
Thomson, Jackson, Gourlay & Taylor	Glasgow	Graham	R. M.		1916-11-01	The Accountants' Magazine	432	War Honours	Second-Lieutenant	Second Lieutenant.	
Thomson, Jackson, Gourlay & Taylor	Glasgow	Henderson	Alexander C.		1918-11-01	The Accountants' Magazine	418	War Honours	Lance-Corporal	Gordon Highlanders.	Died of wounds.
Thomson, Jackson, Gourlay & Taylor	Glasgow	Jackson	Thomas	CA	1915-07-31	Accountant	148	Roll of Honour	Lieutenant	5th Battalion Royal Scots Fusiliers	
Thomson, Jackson, Gourlay & Taylor	Glasgow	Jackson	Thomas		1915-08-01	The Accountants' Magazine	438	War Honours	Lieutenant	5th Batt. Royal Scots.	Commissioner for the Northern Districts of Ayrshire Boy Scouts.
Thomson, M'Lintock & Co.	Glasgow	M'Queen	A.		1916-11-01	The Accountants' Magazine	435	Wounded	Second Lieutenant.		
Tildesley & Page	Wolverhampton	Page	Edgar Wells	ACA	1917-08-18	Accountant	130	News from the Front	Captain		
Toy, Campbell & Co.	Leicester	Beals	G. N.		1918-11-16	Accountant	270	Roll of Honour	Lieutenant		
Toy, Campbell & Co.	London	Davis	Ivor H.	ACA	1916-02-19	Accountant	228	News from the Front	Captain	Welsh Regiment	
Turquand, Youngs & Co.		Pownall	Hubert Joseph		1917-05-26	Accountant	505	Roll of Honour	Second-Lieutenant	Royal Warwickshire Regiment	
Turquand, Youngs & Co.		Tucker	Louis Egbert		1915-08-21	Accountant	219	Roll of Honour	Sub-Lieutenant	Collingwood Battalion, Royal Naval Division	
Tyler and Wheatcroft	Birmingham	Mercer	H. N.		1917-08-25	Accountant	147	Roll of Honour	Corporal	Royal Warwickshire Regiment	
Vincent & Goodrich	London	Clarke	Gordon S.		1918-05-01	Incorporated Accountants' Journal	148	Wounded			
Vincent & Goodrich	London	Oulton	William Plato		1915-12-25	Accountant	778	News from the Front	Lieutenant	3rd Battalion Royal Dublin Fusiliers	
Viney, Price & Goodyear	London	Garner-Smith	Eric J.	ACA	1915-06-12	Accountant	781	Roll of Honour	Lieutenant	24th Battalion County of London Regiment	
W. B. Galbraith	Glasgow	Galbraith	William Brodie		1915-07-24	Accountant	120	Roll of Honour	Lieutenant	7th Battalion, Highland Light Infantry	
W. B. Keen & Co.	London	Keen	Arthur Clive	ACA	1917-05-26	Accountant	505	Roll of Honour	Captain	Middlesex Regiment	
W. B. Keen & Co.	London	Reeves	Lawrence		1918-09-07	Accountant	127	Roll of Honour	Second-Lieutenant	1st Essex Regiment	
W. B. Peat & Co.		Brighten	Ralph Dalton Jarvis		1915-09-11	Accountant	306	Roll of Honour	Second-Lieutenant	1/5th Bedfordshire Regiment	
W. B. Peat & Co.	London	Couling	Frank Herbert	ASAA	1918-01-01	Incorporated Accountants' Journal	68	Killed in Action	Private		
W. B. Peat & Co.	London	Garratt	Oliver Douglas	ASAA	1917-07-01	Incorporated Accountants' Journal	206	Medal			
W. B. Peat & Co.	Middlesbrough	Howitt	Harold Gibson	ACA	1916-12-02	Accountant	524	News from the Front	Second-Lieutenant	Yorkshire Regiment	
W. B. Peat & Co.		O'Malley	W. J.		1917-05-26	Accountant	505	Roll of Honour	Lieutenant	Royal Field Artillery	
W. B. Peat & Co.	London	Sanders	H. J.		1916-12-02	Accountant	523	Roll of Honour	Second-Lieutenant	1st Birmingham City Battalion	
W. B. Peat & Co.	London	Walker	Fred J.	ACA	1915-09-18	Accountant	340	Roll of Honour	Private	6th Battalion Manchester Territorial Regiment	
W. Carr & Co.	Barnsley	Kevitt	Ernest		1917-04-28	Accountant	410	Roll of Honour	Lance-Corporal	Yorkshire and Lancashire Regiment	

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W. Carr & Co.	Barnsley	Parkin	Harold		1917-04-28	Accountant	410	Roll of Honour	Private	Royal Warwickshire Regiment	
W. D. Stewart	Edinburgh	Bowhill	James Sholto Elliot		1917-07-01	The Accountants' Magazine	315	War Honours			Died of wounds.
W. Foulston	Sheffield	Bell	Walter		1917-06-01	Incorporated Accountants' Journal	184	Wounded			
W. G. Rayner & Co.	London	Dunn	W. H.		1918-01-01	Incorporated Accountants' Journal	68	Wounded			
W. G. Rayner & Co.	London	Morris	S. T.	ASAA	1917-06-01	Incorporated Accountants' Journal	184	Despatches			
W. G. Rayner & Co.	London	Straker	Sidney Edmund		1918-10-01	Incorporated Accountants' Journal	5	Despatches			
W. G. Rayner & Co.	London	Whiteley	J. G.	ASAA	1917-10-01	Incorporated Accountants' Journal	6	Wounded			
W. H. Payne & Co.	London	Payne	W. H.		1917-03-17	Accountant	258	Roll of Honour	Second-Lieutenant	East Surrey Regiment (attached Royal Fusiliers)	
W. H. Payne & Co.	London	Payne	William Henry		1917-03-01	Incorporated Accountants' Journal	120	Killed in Action	Second-Lieutenant		
W. H. Rowland	Southampton	Page	Dudley A.		1917-09-15	Accountant	204	Roll of Honour	Second-Lieutenant	Cheshire Regiment - attached to the R.F.C.	
W. Herbert Smith	Leeds	Atkinson	George Reginald		1918-04-01	Incorporated Accountants' Journal	128	POW			
W. J. A. Drummond & Lessels	Edinburgh	M'Rae	William		1918-05-01	The Accountants' Magazine	202	War Honours	Second-Lieutenant	Machine Gun Corps.	
W. J. Armstrong	Newcastle	Johnston	Robert Douglass		1915-08-01	Incorporated Accountants' Journal	252	Killed in Action			
W. J. Calder & Son	London	Calder	Montague William	ACA	1917-05-26	Accountant	505	Roll of Honour			
W. Keller Snow	Guildford	Clark	John		1917-11-01	Incorporated Accountants' Journal	29	Killed in Action	Private		
W. L. Moore & Son	Preston	Moore	Keith M.	ACA	1915-12-18	Accountant	746	Roll of Honour	Lieutenant	4th Loyal North Lancashire Regiment	
W. R. McDonald	Edinburgh	Ewing	Thomas A.		1918-11-01	The Accountants' Magazine	418	War Honours	Private	Seaforth Highlanders.	
W. R. McDonald	Edinburgh	Macmeeken	James		1918-11-01	The Accountants' Magazine	416	War Honours	Second-Lieutenant	Northumberland Fusiliers.	
W. S. Brown	Edinburgh	Blair	William		1917-05-12	Accountant	471	Roll of Honour	Second-Lieutenant	Seaforth Highlanders	
W. S. Brown	Edinburgh	Blair	William		1917-06-01	The Accountants' Magazine	273	War Honours	Second-Lieutenant	Seaforth Highlanders.	
W. S. Dawson	London	Daphne	Arthur		1914-12-26	Accountant	779	Roll of Honour	Private	London Rifle Brigade	
W. T. Walton	Hartlepool	Smith	Gilbert Parker		1918-02-01	Incorporated Accountants' Journal	90	Killed in Action	Second-Lieutenant		
Walker & Marwick	Glasgow	Hutchinson	Edward	CA	1916-07-15	Accountant	69	Roll of Honour	Major	Highland Light Infantry	
Walker & Marwick	Glasgow	Hutchison	Edward		1916-08-01	The Accountants' Magazine	387	War Honours	Major	Major, Highland Light Infantry.	
Walker & White	Edinburgh	Bell	J. Murray		1915-10-16	Accountant	475	Roll of Honour	Captain	9th Battalion Black Watch	
Walker & White	Edinburgh	Bell	John Murray		1915-11-01	The Accountants' Magazine	516	War Honours	Captain	9th Batt. Black Watch.	
Walker & White	Edinburgh	Kemp	James		1917-08-01	The Accountants' Magazine	378	Missing	Company Quartermaster Sergeant	4th Royal Scots	Egyptian Expeditionary Force.
Walker & White	Edinburgh	Kemp	James		1918-06-01	The Accountants' Magazine	248	War Honours	Company Quartermaster-Sergeant	4th Royal Scots.	
Walker & White	Edinburgh	Thorburn	Christopher Cowan		1917-08-01	The Accountants' Magazine	377	War Honours	Second-Lieutenant	1st Gordon Highlanders.	
Wallace & Somerville	Edinburgh	Lawson	James		1915-11-01	The Accountants' Magazine	520	Wounded	Private	4th Batt. Royal Scots.	
Walter & W. B. Galbraith	Glasgow	Galbraith	W. B.		1915-08-01	The Accountants' Magazine	438	War Honours	Lieutenant	7th Batt. Highland Light Infantry.	Well-known Glasgow Academical football player. Died of wounds.
Walter & W. B. Galbraith	Glasgow	McIntyre	Richard G.		1916-02-26	Accountant	264	Roll of Honour	Private	9th Battalion Highland Light Infantry	
Walter & W. B. Galbraith	Glasgow	M'Intyre	Richard G.		1916-04-01	The Accountants' Magazine	212	War Honours	Private	9th Batt. Highland Light Infantry.	
Walter Humphreys & Co.	Stockport	Beecroft	W. H.		1918-08-03	Accountant	63	Roll of Honour	Second-Lieutenant	Gloucester Regiment	
Walton & M'Culloch	Glasgow	Walton	W. A.		1916-11-01	The Accountants' Magazine	433	War Honours	Sergeant	Glasgow Highlanders.	
Ware, Ward & Co.	Bristol	Browne	Langford K. Warren		1917-04-28	Accountant	410	Roll of Honour	Second-Lieutenant		
Watson & Morrison	Edinburgh	Watson	Robert		1916-02-19	Accountant	234	Roll of Honour	Private	7th Battalion Seaforth Highlanders	
Watson & Morrison	Edinburgh	Watson	Robert		1916-03-01	The Accountants' Magazine	149	War Honours	Private	7th Batt. Seaforth Highlanders.	
Watson, Morison & Flett	Edinburgh	Flett	Arthur David	CA	1917-04-28	Accountant	424	Roll of Honour	Lieutenant	Royal Scots	
Watson, Morrison & Flett	Edinburgh	Clow	Oswald W.		1918-06-01	The Accountants' Magazine	248	Missing	Second Lieutenant	Lowland Field Artillery.	
Watson, Morrison & Flett	Edinburgh	Flett	Arthur David		1917-05-01	The Accountants' Magazine	226	War Honours	Lieutenant	Royal Scots.	Treasurer to the Scottish Football Union.
Wederell, Trenow, Gillatt & Co.	London	Bird	L. W.		1918-05-11	Accountant	365	News from the Front	Temporary Lieutenant	Essex Regiment	
Wederell, Trenow, Gillatt & Co.	London	Tuck	Duncan Beresford		1918-04-20	Accountant	312	Roll of Honour	Captain	Middlesex Regiment	
Wederell, Trenow, Gillatt & Co.	London	Watson	S. F.		1916-09-02	Accountant	199	Roll of Honour	Lance-Corporal	Queen's Westminster Rifles, Territorial Force	
West & Drake	London	Hodding	W. Marchant	ACA	1916-12-02	Accountant	523	Roll of Honour	Lieutenant	R.M.L.I.	
Wheatley, Pearce & Co.	Poole	Strudwicke	W. E.		1918-11-02	Accountant	244	News from the Front	Second-Lieutenant	R.F.A.	
Whinney, Smith & Whinney	London	le Doux-Veitch	Dallas Gerald		1916-09-30	Accountant	286	Roll of Honour	Second-Lieutenant	Royal Sussex Regiment	
Whitehill & Whitehill		Guest	C. S.		1916-08-26	Accountant	175	Roll of Honour	Second-Lieutenant	East Lancashire Regiment	
Whitehill & Whitehill	Birmingham	Hughes	Percy C.		1918-10-26	Accountant	227	Roll of Honour	Lieutenant	South Wales Borderers	
Whitson & Methuen	Edinburgh	Coutts	R. D.		1915-10-09	Accountant	444	Roll of Honour	Lieutenant	4th Battalion Gordon Highlanders	
Whitson & Methuen	Edinburgh	Coutts	R. D.		1915-11-01	The Accountants' Magazine	520	Missing	Lieutenant	4th Batt. Gordon Highlanders.	
Whitson & Methuen	Edinburgh	Jardine	Robert		1916-09-30	Accountant	291	Roll of Honour	Second-Lieutenant	Cameron Highlanders	
Whitson & Methuen	Edinburgh	Jardine	Robert		1917-11-01	The Accountants' Magazine	429	Honours	Lieutenant	Awarded the Military Cross.	

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Whitson & Methuen	Edinburgh	Jardine			1916-11-01	The Accountants' Magazine	435	Wounded	Second Lieutenant	Cameron Highlanders.	
Whitson & Methuen	Edinburgh	Marburg	C. L. H.		1917-12-01	The Accountants' Magazine	488	Wounded	Lieutenant	Royal Scots.	Rugby "Blue" - played for Cambridge and Edinburgh Universities.
Whitson & Methuen	Edinburgh	Mitchell	Thomas Hume		1918-05-01	The Accountants' Magazine	202	War Honours	Second-Lieutenant	Machine Gun Corps.	Died of wounds.
Whitson & Methuen	Edinburgh	Rose	John A.		1915-07-01	The Accountants' Magazine	364	War Honours	Private	4th Batt. Gordon Highlanders.	
Whitson & Methuen	Edinburgh	Ross	John A.		1915-06-26	Accountant	852	Roll of Honour	Private	4th Battalion Gordon Highlanders	
Whitson & Methuen	Edinburgh	Thomson	William		1915-07-24	Accountant	120	Roll of Honour	Private	4th Battalion Royal Scots	
Whitson & Methuen	Edinburgh	Thomson	William		1915-08-01	The Accountants' Magazine	440	War Honours	Private	4th Batt. Royal Scots.	
Whitson & Methuen	Edinburgh	Walker	R. B.		1916-04-01	The Accountants' Magazine	212	Wounded	Second Lieutenant	3rd Batt. East Lancashire Regiment.	
Whitson & Methuen	Edinburgh	Walker	R. Burgess		1916-03-18	Accountant	339	Roll of Honour	Second-Lieutenant	3rd Battalion East Lancashire Regiment	
Whitson & Methuen		Watson	N. B.		1915-11-01	The Accountants' Magazine	518	War Honours	Private	4th Batt. Royal Scots.	
Whyte & Williamson	Aberdeen	Sellar	J.		1916-11-01	The Accountants' Magazine	436	Wounded	Second Lieutenant	Seaforth Highlanders.	
Whyte & Williamson	Aberdeen	Sellar	John		1916-08-19	Accountant	163	Roll of Honour	Second-Lieutenant	Seaforth Highlanders	
Whyte & Williamson	Aberdeen	Sellar	John		1916-09-23	Accountant	268	Roll of Honour	Second-Lieutenant	Seaforth Highlanders	
Whyte & Williamson	Aberdeen	Sellar	John		1918-05-01	The Accountants' Magazine	202	War Honours	Lieutenant	Seaforth Highlanders.	
Wilde & Ferguson-Davie		Ferguson-Davie	Herbert George		1915-06-05	Accountant	753	Roll of Honour	Second-Lieutenant	Portsmouth Division Royal Marines	
Wilde, Ferguson, Davie & Miller		Hull	Alfred Davis		1917-11-17	Accountant	385	Roll of Honour		1st Battalion London Scottish	
William Clayton	Leeds	Clayton	Frank	FSAA	1916-12-01	Incorporated Accountants' Journal	51	Killed in Action	Sergeant		
William Clayton	Leeds	Potts	Harry		1916-12-01	Incorporated Accountants' Journal	51	Wounded			
William Luxon, West & Co.	Plymouth	Teglio	Max		1917-05-12	Accountant	462	Roll of Honour	Second-Lieutenant		
Williams, Lathwood & Co.	Birmingham	Emmens	R. R.		1916-09-30	Accountant	286	Roll of Honour	Lieutenant	Royal Sussex Regiment	
Williams, Stoker & Worssam	London	Underwood	Cyril H.		1919-01-04	Accountant	11	Roll of Honour	Captain	2/17th London Regiment	
Wilson & Johnston	Edinburgh	Gibson	W. L.		1915-07-24	Accountant	120	Roll of Honour	Private	A Company, 9th Battalion Royal Scots	
Wilson & Johnston	Edinburgh	Gibson	W. L.		1915-08-01	The Accountants' Magazine	441	Wounded	Private	9th Batt. Royal Scots.	
Wilson & Johnston	Edinburgh	Miller	William Armour		1917-01-01	The Accountants' Magazine	30	Honours			Awarded the Military Medal.
Wilson & Johnston	Edinburgh	Miller	William Armour		1917-01-01	The Accountants' Magazine	28	War Honours	Lieutenant	Canadian Expeditionary Force.	
Wilson, Stirling & Co.	Glasgow	Duncan	Daniel M.		1918-11-01	The Accountants' Magazine	417	War Honours	Second-Lieutenant	Highland Light Infantry.	
Wilson, Stirling & Co.	Glasgow	Moses	James		1916-08-19	Accountant	163	Roll of Honour	Second-Lieutenant	Royal North Lancshires	
Wilson, Stirling & Co.	Glasgow	Moses	Jas.		1916-11-01	The Accountants' Magazine	432	War Honours	Second-Lieutenant	Loyal North Lancshires.	
Wilson, Stirling & Co.	Glasgow	Rankine	J. B. Carruthers		1916-06-01	The Accountants' Magazine	282	Wounded	Second Lieutenant	Scottish Rifles.	
Wilson, Stirling & Co.	Glasgow	Rankine	James Bell Carruthers		1916-05-13	Accountant	568	Roll of Honour	Second-Lieutenant	3rd Scottish Rifles	
Wilson, Stirling & Co.	Glasgow	Townsend	Eric Travis		1917-12-01	The Accountants' Magazine	486	War Honours	Captain	Highland Light Infantry.	
Wm. Chadwick & Sons	Hyde	Chadwick	Edward Neale		1918-09-01	Incorporated Accountants' Journal	233	Missing			
Wm. Home Cook & Co.	Edinburgh	Dawson	William R.		1918-06-01	The Accountants' Magazine	246	Prisoner	Captain	Royal Scots.	
Wm. Home Cook & Co.	Edinburgh	Dawson	William R.		1918-06-01	The Accountants' Magazine	249	Honours	Captain	Royal Scots	Awarded the Military Cross.
Wm. Home Cook & Co.	Edinburgh	Myne	James		1917-12-01	The Accountants' Magazine	488	Wounded	Lieutenant	Lanarkshire Yeomanry.	
Wm. Home Cook & Co.	Edinburgh	Robertson	B.		1916-11-01	The Accountants' Magazine	436	Wounded	Second Lieutenant.		
Wm. Home Cook & Co.	Edinburgh	Speedy	Tom		1918-05-01	The Accountants' Magazine	203	Missing	Private	Royal Scots.	
Womersley & Tweedale		Womersley	John William	ACA	1915-06-26	Accountant	842	Roll of Honour	Lieutenant	8th Manchesters (Territorials)	
Wood & Hanna	Edinburgh	Cameron	Thomas W.		1916-11-04	Accountant	420	Roll of Honour	Second-Lieutenant	Cameron Highlanders	
Wood & Hanna	Edinburgh	Cameron	Thomas W.		1916-12-01	The Accountants' Magazine	504	War Honours	Second-Lieutenant	Cameron Highlanders.	
Woodman, Cox & Co.	London	Phare	Dudley G.	ACA	1918-04-20	Accountant	312	Roll of Honour	Lieutenant	King's Shropshire Light Infantry	
Woodthorpe, Bevan & Co.	London and Vancouver	Woodthorpe	William Ernest	FCA	1917-02-24	Accountant	199	Roll of Honour	Lieutenant	Dorsetshire Regiment (attached Royal Berkshire Regiment)	
Woolger, Hennell & Co.	London	Duff	W. P.		1916-11-04	Accountant	409	News from the Front	Second-Lieutenant	8th Sherwood Foresters	
Woolger, Hennell & Co.	London	Metcalfe	A. G.		1915-12-18	Accountant	746	Roll of Honour	Private	18th Battalion Royal Fusiliers	
Woolger, Hennell & Co.	London	Robertson	C. W.		1916-08-12	Accountant	133	Roll of Honour	Second-Lieutenant	3rd Battalion Manchester Regiment	