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**The Blindfold Witness?
An Accountant's Response to Slavery and Atrocity in the Devil's
Paradise**

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The Blindfold Witness? An Accountant's Response to Slavery and Atrocity in the Devil's Paradise

ABSTRACT

This study discusses the case of a professional accountant who was alleged to have been wilfully blind to the enslavement and barbaric treatment of indigenous peoples in the Peruvian Amazon during the early twentieth century. Ideological positioning and the prospect of personal advancement are discussed as possible motives for such blindness. The practitioner in question claimed ignorance of the abuses in his midst. He contended that his responsibilities as an accountant did not extend to investigating the condition of labour and that the brutal treatment of indigenous peoples in the upper reaches of the supply chain was deliberately hidden from his view by the client company. The findings have implications for current day discourses about the role of accountants and auditors in detecting and addressing modern slavery.

Keywords: accountancy profession, slavery, atrocity, wilful blindness, Amazon

I cannot understand the witness being out there and not discovering the crimes which existed (Times, 12.12.1912, p. 12).

1. Introduction

Among the challenges confronting professional accountants tasked with investigating modern slavery are managerial deflection strategies and 'turning a blind eye' (Christ, Burritt & Rao, 2017). This paper explores an historical case where allegations of blindness to slavery centred on the investigating practitioner rather than management. The study throws into sharp relief the role of the accountant in detecting and reporting the existence of slavery and accompanying atrocities. The practitioner in question, an employee of Deloitte at the beginning of the twentieth century, was accused of being a 'blindfold witness' to human rights abuses perpetrated by a client company. Critics noted that criminal practices were clearly visible to more inquisitive observers. The practitioner's defence was that his lack of awareness was a consequence of the auditor's responsibility only to scrutinise the books and financial statements, not the condition of labour. He also argued that the company removed evidence of mistreatment during his visit to the upper reaches of the supply chain where the enslavement of indigenous peoples took place.

The study highlights the value of historical research to understanding contemporary enslavement. The literature on modern slavery has been criticised for its 'recurrent tendency to downplay or disregard the historical dimensions of current problems, in favour of a problematic bifurcation between "new" and "old"' (Quirk, 2006; 2011, pp. 5-14). This critique emphasises how analyses of the lineage of 'modern' forms of slavery can inform current reform agendas (Davidson, 2015, pp. 7-27). The study thus falls within the utilitarian tradition of (accounting) history that emphasises how comprehending the past can provide insights to issues in the present

(Committee on Accounting History, 1970; Carnegie & Napier, 1996; McBride & Verma, 2021). It is contended that the episode discussed not only adds to the inventory of documented experiences of accountants' encounters with slavery, it also raises important issues for, and may stimulate debate among, practitioners in contemporary settings (Macintosh, 2009). These issues concern the boundaries of the auditor's responsibility in relation to modern slavery, the accountant's capacity to perform modern slavery investigations, the importance of auditor scepticism and assuming a holistic approach to inquiry, the significance of the practitioner's ideological stance, and the role of moral courage.

The focal practitioner was Henry Gielgud, ACA. Gielgud found himself embroiled in the Putumayo scandal – an episode that 'aroused widespread horror and indignation' in the years before the First World War (Hardenburg, 1913, p. 12), a period when British colonialism was the subject of heated debate (Porter, 1999a). In March 1909, as a newly qualified chartered accountant with Deloitte, Plender, Griffiths & Co, Gielgud was despatched to South America to investigate various financial matters and audit the accounts of the Peruvian Amazon Company Ltd (PAC). Near the end of his visit damning revelations were published in Britain about atrocities perpetrated by the company against the indigenous peoples it enslaved to collect raw rubber. On his return to London, Gielgud gave assurances that the allegations of mistreatment were false. Shortly thereafter, in February 1910, he was seemingly 'rewarded' by being appointed secretary and manager of the PAC.

In response to pressure from the Foreign Office to investigate the allegations of brutal slavery perpetrated by the PAC, Gielgud returned to the Amazon as a member of a commission of enquiry. The commission was accompanied by Roger Casement (1864-1916) who had previously reported atrocities in the collection of rubber in the Congo Free State (Burroughs, 2010, pp. 49-71; Inglis, 1993, pp. 72-95). The publication of Casement's report on the Putumayo in 1912 caused an international sensation (Goodman, 2009, pp. 165-167). Largely as a result of evidence collected by Casement, Gielgud eventually conceded that the allegations of enslavement and barbarity were true. Contemporaries were curious as to why Gielgud had reported no evidence of wrongdoing following his earlier journey to the Amazon. Did he possess knowledge of ill treatment but suppressed it? Was this a case of wilful blindness or blissful ignorance? This study analyses the evidence presented in answer to these questions.

The paper is structured as follows. We commence by presenting a review of relevant literature and then discuss the sources of evidence utilised for the study. Background is then offered on the focal sector where slavery was practiced. The relationship between Messrs Deloitte and the Peruvian Amazon Company is subsequently narrated. Attention then turns to the chartered accountant at the centre of the study, Henry Gielgud. His remit in Amazonia is discussed together with his initial failure to detect evidence of violent enslavement. We then analyse whether Gielgud was blissfully ignorant or wilfully blind to the oppression in his midst. Having narrated the outcome of the episode, a concluding section outlines the principle

findings and discusses the implications of the study for contemporary discourses about the role of the professional accountant in investigating modern slavery.

2. Literature review

There is a substantial and expanding accounting history literature on slavery. Its principal focus has been on accounting and plantation slavery in the American South and the British West Indies from the eighteenth century to the post-abolition transition. In a series of papers Fleischman, Oldroyd and Tyson have demonstrated that accounting techniques were elemental to the operation of chattel slavery (Fleischman, Oldroyd & Tyson 2004, 2011; Fleischman & Tyson 2004; Fleischman, Tyson & Oldroyd 2014; Tyson, Fleischman & Oldroyd, 2004; Tyson & Oldroyd, 2019; Tyson, Oldroyd & Fleishman, 2005). The authors reveal how calculative practices such as valuation and performance measurement served to objectify, monetize and dehumanize the enslaved, and how the flow of accounting data between plantations and absentee owners sustained the international trade in slaves.

Studies of non-Anglophone sites have shown that accounting was elemental to the functioning of the slave trade. McWatters (2008) and McWatters & Lemarchand (2006, 2009) investigated accounting practices and investment returns in French slave trading networks. The centrality of accounting records to the regulation and operation of the Spanish slave trade and the *Asiento* between Spain and England have also been explored (Donoso, 2002; Carmona, Donoso & Walker, 2010). Studies of the accounting records deployed in the triangular trade to supply slaves to the Portuguese colonies in South America confirm that accounting not only facilitated the trade, it also rendered its brutality visible (Pinto & West, 2017). In one such colony, Brazil, the governmental accounting and taxation regime helped institutionalise slavery (Rodrigues & Craig, 2018; Rodrigues, Craig, Schmidt & Santos, 2015).

As the above suggests, most attention in the accounting history literature has been devoted to the legal forms of 'old' chattel slavery associated with the transatlantic trade (Quirk, 2006). Much less common are historical studies of diverse other forms of human servitude that extend from abolition to the present as 'new' or contemporary modes of slavery. Foremost among these, and the focus of the current paper, is debt bondage. Investigations of this mode of slavery are rare in the accounting literature. Among the exceptions is Alawattage and Wickramasinge's (2009) study of the institutionalisation of debt bondage in colonial plantations in British Ceylon, and Rosenthal's (2018, pp. 179-180) insights to the imposition of debt peonage to control freedmen following emancipation in the USA during the 1860s. The limited attention given to the accounting history of debt slavery is surprising. Not only is debt bondage a prevalent mode of modern slavery, it likely comprised 'the most common avenue into slavery in the late nineteenth and early twentieth centuries' (Campbell, 2005).

While accounting histories demonstrate the role of calculative technologies in facilitating slavery and its impact on the enslaved, comparatively less attention has been devoted to the accountants who practice them. A notable exception is Oldroyd,

Fleischman and Tyson's (2008) discussion of the moral bankruptcy of those who performed the accounting functions that sustained chattel slavery. The authors contend that as slavery was associated with excessive mortality, the accountants who participated in its operation committed crimes against humanity. The complicity of practitioners in such genocidal acts has also been observed in other contexts. These include the Jewish Holocaust where the accounting profession, captivated by National Socialism, exercised no moral leadership (Funnell, 1998). Accountants were also complicit in slave labour operations in Nazi Germany (Lippman & Wilson, 2007). Chartered accountants have also been revealed as active agents in the ethnic cleansing of Gaels from the Highlands and Islands of Scotland (Walker, 2003). Such episodes demonstrate the low standard of morality of those accountants who hide behind the notion that in recording and reporting heinous acts, their concern is purely with the technical, with the primacy of economic imperatives, with contributing to rational decision-making, and with serving the client. Another refrain, which we will observe in the case that follows, is that moral considerations are beyond the bounds of the accountant's legal responsibility.

The current paper contributes to the literature by exploring the case of an individual accountant. It focuses on the potential wilful blindness of the practitioner when confronted with the possibility of slavery. Such blindness is of particular importance to contemporary discussion about accountants' responsibility to detect and report modern slavery, the practice of which is often veiled, deflected or denied by perpetrating organisations (New, 2015; Crane, 2013, p. 52). Deloitte, a Big 4 firm that professes an expansive commitment to ending modern slavery, has highlighted the need to identify negligent businesses 'that resist scrutiny or turn a blind eye to slavery' (Deloitte, 2015, p. 18). Such blindness is especially likely where supply chains are long and where the upstream site of exploitation is remote. Such was the case in the instance examined in the current study.

Our focus on 'blindness' invokes consideration of three states of cognisance and response by practitioners in encounters with 'hidden' slavery. First, the accountant may obtain 'explicit knowledge'. Here, evidence of wrongdoing is obtained and the practitioner takes action to address it (such as reporting or whistleblowing). Second, the accountant might respond with 'wilful blindness' or 'contrived ignorance'.¹ Here, the practitioner obtains evidence of, or suspects, wrongdoing but chooses to suppress unsettling information due to the discomforting consequences of acting upon it. The practitioner becomes aware of the need for inquiry but abjures responsibility to investigate further because s/he does not want to know the truth (Marcus, 1993; Sherrin, 2014). S/he shirks the 'opportunity for knowledge, and a responsibility to be informed', and fails to report the matter to others (Heffernan, 2019, p. 4). S/he is effectively inactive and 'turns a blind eye'.

¹ Wilful blindness is a legal doctrine that emerged from English case law during the nineteenth century (Marcus, 1993). Although perceived as a problematic concept (Sherrin, 2014), in the US, for example, corporations may be found liable for consciously disregarding criminal activity (Pierce, 2011). There have been calls to formalise the concept in order to address corporate involvement in human trafficking through supply chains (ibid).

Third, the practitioner may be in a position of ‘blissful ignorance’. Here the professional has no knowledge or suspicion of wrongdoing and therefore bears no responsibility to investigate further or to report. The chartered accountant at the centre of the episode analysed in this study experienced intense scrutiny as to whether he had explicit knowledge of slavery and accompanying atrocities, and whether the ignorance he professed was wilful or blissful.

3. Sources

Insights to the focal accountant’s role in a disturbing episode of brutal slavery were gained from a number of archival sources. Public interest in the Putumayo scandal was such that in 1912 the Liberal Government appointed a Select Committee to establish whether the atrocities committed were the responsibility of the British directors of the PAC and whether changes to company law were necessary to prevent such outrages in the future. The Select Committee took evidence from November 1912 to April 1913. Henry Gielgud attended as a witness on six occasions. Evidence is also drawn from Roger Casement’s Putumayo Journal, which he kept meticulously while accompanying the commission of enquiry in Amazonia (Reid, 1976, p. 104). This document, which has been transcribed and published, represents a major source for students of the humanitarian movement (Burroughs, 2010, pp. 128-143). It has been described as ‘one of the most important indictments ever made against perpetrators of atrocities and imperial system building’ (Mitchell, 1997, p. 53). In his Putumayo Journal, Casement recorded numerous observations about Gielgud - his work as an accountant-auditor, his character and his ideology.

Less strident opinions about Gielgud may also be found in Roger Casement’s correspondence on the treatment of British colonial subjects and Native Indians (the Blue Book), which was published in British Parliamentary Papers (Miscellaneous No. 8 (1912)). Casement’s surviving papers, which are kept in the National Library of Ireland, also contain material relating to the Putumayo, as well as correspondence with, and about, Henry Gielgud. Numerous secondary sources on the Putumayo scandal and on Casement were also consulted for references to Gielgud. The dissolved company file of the Peruvian Amazon Company, kept in the National Archives, London, was also examined, as were contemporary newspapers, periodicals and photographs.

Before discussing what these sources reveal, some background is offered on the sector in which slavery was perpetrated.

4. The Amazon rubber industry and debt slavery

Following the discovery of the vulcanisation process in 1839 the demand for rubber increased substantially in the industrial centres of Europe and the United States (Barham & Coomes, 1996; Weinstein, 1983). The Amazon forests became the principal source of the world’s crude rubber (Dean, 1987, p. 4; Barham & Coombs, 1994). Rubber exports from the leading producers in the Amazon increased from 16.8

million kilograms in 1890 to 39.7 million kilograms in 1910. The price of rubber increased by around 75% during the same period (Barham & Coomes, 1996, pp. 3, 32). The Amazon rubber boom came to an end in 1910-1912 (Nugent, 2018, p. 4) when the focus of supply switched to plantation-based production in South East Asia.

The rubber supply chain was characterised by huge physical distances between the highly capitalised manufacture of rubber products in the industrial west and the primitive system of extracting rubber in the remote Amazon forests (Weinstein, 1983, p. 10). In the Putumayo, the Peruvian Amazon Company established 45 centres for the collection of rubber in an area of 12,000 square miles (*Times*, 7.12.1908, p. 17). Here, a scarcity of labour necessitated a reliance on indigenous peoples to 'tap' latex (Melby, 1942). The local population was forced into labour by coercive slaving raids or were enticed by the opportunity to acquire implements or clothing (Barham & Coomes, 1994).

As in other sectors of the rural economy in South America, debt-peonage was common in the rubber industry (Figueira, 2012). Goods (often at greatly inflated prices) were advanced to a tapper, the debt being repaid by the value of the rubber that was collected and carried to a receiving station (Weinstein, 1983, pp. 22-24; Miscellaneous No. 6 (1913), p. 14). Roger Casement observed that 'advances' comprised low quality items of limited practical use to indigenous people. He noted that the 'principle here is that the Indian having accepted an advance must work it off. He is a "debtor"', and a compulsory one at that because he could not refuse an advance' (Miscellaneous No. 8 (1912), pp. 48-49). For each item 'advanced' a defined quantity of rubber was to be brought in. At Matanzas, for example, the advance of a cotton hammock required that 55 kg of rubber be collected, a pair of trousers required 20kg and a leather belt required 5kg (ibid, p. 50).

In common with other examples of debt slavery, the account of the illiterate rubber collector could be manipulated to encourage increased extraction (Barham & Coomes, 1994, pp. 61-62). A failure to bring in the required amount of rubber might be met by violence - a flogging or worse. In fact, the system of debt peonage in the Putumayo was accompanied by mutilation, starvation, torture and murder in order to discipline indigenous labour (Taussig, 1984, p. 495). Casement considered that the arrangement was 'the lowest system of slavery in the world' (ibid, p. 309). He estimated that the indigenous population in the Putumayo had been decimated as a result of its exploitation and brutal treatment (Miscellaneous No. 8 (1912), pp. 157-158).

A number of the factors that Crane (2013) identifies as enabling modern slavery as a management practice were present in the Amazonian wild rubber industry. This was a case of rural based extraction - a common site for labour exploitation. Tapping rubber was a low technology process that depended on high labour intensity. Value was captured further down the supply chain. 'Absentee capitalism' ensured that operations were largely hidden in one of the most geographically isolated regions of the world. Here the use of force went unseen. The cultural context, founded on assumptions about racial difference, the superiority of white-civilised Europeans and the primitive character of tribal peoples, was also

conducive. Regulatory oversight was also weak. Government was largely ineffective in the remote forests of the Putumayo. In this environment a condition ‘of slavery more horrible than has ever existed’ was nurtured (*Truth*, 13.10.1909, p. 846). Onto this disturbing scene entered accountants employed in the London office of Messrs Deloitte.

5. Deloitte, Plender, Griffiths & Co. and the Peruvian Amazon Company

The early years of the twentieth century saw increasing capital flows into raw rubber production. At the height of the ‘rubber fever’ in spring 1910 ‘British investors alone incorporated 163 firms to exploit rubber trees’ (Weinstein, 1983, p. 213). The expansion of the sector ‘provided increasing work for accountants and auditors’ (*Accountant*, 31.5.1913, p. 823). Deloitte, Plender, Griffiths & Co. was especially involved in servicing the boom (*Deloitte & Co, 1845-1956*, 1958, p. 97).

Among Deloitte’s clients was the Peruvian Amazon Company Ltd. This business was founded by Julio César Arana in 1889 and became a partnership - Messrs J.C. Arana and Hermanos - in 1903 (Hardenburg, 1913, pp. 199-200; Collier, 1968, pp. 13-68). Two years later Arana ventured to London in search of capital to exploit the opportunity to collect rubber in the Putumayo. The business was incorporated with a view to generating the necessary financial resources. Messrs Deloitte were instructed by the company promoters and in 1906 Leonard Wilkinson, a clerk with the firm, yet to qualify as a chartered accountant, was despatched to Manaus and Iquitos. His object was to investigate the local books and accounts with a view to preparing a prospectus (Minutes, 1913, p. 123; *Times*, 7.12.1908, p. 17).

Wilkinson returned to London in February 1907 (Minutes, 1913, pp. 123, 299). In March he submitted a report and accounts of the business for the period 1 December 1900 to 30 June 1906. Soon after, on 26 September 1907, the Peruvian Amazon Rubber Company Ltd was incorporated to acquire the rubber estates of Messrs J.C. Arana and Hermanos (BT31 18220 95023).² Messrs Deloitte was appointed as auditors. In December 1908 a prospectus was issued inviting subscriptions for 130,000 participating cumulative preference shares of £1 (Minutes, 1913, p. 620). The assets of the company were described as freehold estates ‘embracing several hundred square miles of territory’ where rubber trees grew in abundance, a 50% interest in eight other substantial properties totalling 1,620 square miles, as well as numerous warehouses, a tramway, various river craft and stocks of goods (*Times*, 7.12.1908, p. 17). The next Deloitte employee to visit the company’s properties in the Putumayo was Henry Gielgud.

6. Henry Gielgud and *Truth*

Henry Lex Francis Adam Gielgud (1881-1917, see Figure 1) was the son of a London iron merchant. He was educated at Aldenham School and graduated from

² The company name was changed to the Peruvian Amazon Company in August 1908 (BT 31/18220/95023).

Cambridge University with a first class degree in Classics in 1903 (Payne, 2011, p. 39). In 1904 Gielgud became an articled clerk in the London office of Messrs Deloitte. His work comprised auditing the books of foreign and domestic concerns (Minutes, 1913, p. 122). Gielgud was admitted to the Institute of Chartered Accountants in England and Wales in 1908 (*Accountant*, 22.2.1908, p. 252). Having qualified, Gielgud continued as a clerk with Messrs Deloitte.

(Figure 1 about here)

In March 1909 Gielgud was sent to the Putumayo to report on the finances of the PAC and audit its accounts (Report, 1913, p. xxxvi). Gielgud was based at the company offices in Iquitos and Manaus but in May-July he visited four rubber stations (Minutes, 1913, p. 132). From 22 September 1909, near the end of his visit, a series of articles were published in the British periodical *Truth* about atrocities in ‘The Devil’s Paradise’ (Hardenburg, 1913, pp. 183-186, 202-263; Thomson, 1914, pp. 47-96). Over successive weeks *Truth* reported the cruel mistreatment of the indigenous population by employees of the PAC. The revelations were deemed especially scandalous given that the company was registered in England, and its board contained English directors. The disclosures in *Truth* emanated from W.E. Hardenburg, an American engineer who had recently travelled through the Putumayo. Hardenburg gathered ‘eye-witnesses accounts of the abominable outrages to which the inoffensive Huitotos have been subjected by their brutal taskmasters’ (*Truth*, 22.9.1909, p. 664).

The articles in *Truth* described how the PAC forced indigenous people to collect wild rubber in primeval forests. Station managers maintained lists of the kilos of rubber to be collected by each ‘native’. Managerial remuneration was based on commission earned on the rubber brought in. It was thus in a manager’s ‘interest to extract the greatest amount of rubber in the least possible space of time’ (ibid, p. 664). *Truth* reported that in this remote and lawless environment, the PAC brutally disciplined those who failed to collect sufficient rubber. Indigenous people were placed in *cepo* (stocks) for long periods, chained, imprisoned and severely flogged. Other punishments included mutilation and shooting (ibid, 29.9.1909, p. 724). Indeed, massacres of groups of the enslaved had taken place (ibid, 29.9.1909, p. 723).

Under this barbaric regime children were murdered or sold into slavery, the old and exhausted were killed, and girls and women were raped and kept in ‘harems’ for the gratification of company agents. It was also reported that indigenous people were used for target practice or set on fire to entertain their oppressors (*Truth*, 22.9.1909, p. 664). The compulsion to collect rubber meant that many indigenous peoples could not devote time to ensure their own subsistence. This resulted in dependence on meagre provisions provided by the company and starvation. On 29 September 1909 (ibid, p. 719) *Truth* printed a response by the PAC to the allegations. The board asserted that it had no reason to believe that atrocities had taken place. Their denial elicited the publication of further evidence of criminality (ibid, 6.10.1909, p. 783). By October 1909 questions about the scandal were being put to the Foreign Secretary in the House of Commons (ibid, 13.10.1909).

Gielgud returned to England in November 1909. With the concurrence of Messrs Deloitte, he offered his view on the allegations made in *Truth* to the Board of the PAC (Minutes, 1913, pp. 148-149). On 24 November the Foreign Office sent a letter to the company stating its conviction that accounts of atrocities were accurate (MS 13087/2). With the PAC now under intense public scrutiny, Gielgud's testimony on the company's operations in the Putumayo assumed considerable importance. He did not disappoint the client. Gielgud's report stated that the charges in *Truth* 'entirely misrepresented the conditions that prevailed on the company's properties' (MS 13087/3). Having visited several stations and witnessed hundreds of 'Indians' bringing in rubber, he reported that the 'natives' were like 'children of rather happy disposition'. Further, the officers of the company were not 'the sort of men who would wantonly flog, maim, or kill the people put under them' (ibid). It was economically incomprehensible that PAC employees would wantonly harm those on whom they depended to collect rubber.

Gielgud's opinions featured in a letter to the shareholders of the PAC on 28 December 1909. This stated that as representative of Messrs Deloitte, the company auditors, and who had just returned from the Putumayo, he was one of a number of 'perfectly reliable and unimpeachable sources' (MS 13087/2). Gielgud's findings were presented as conclusive proof that the allegations made against the company were false. He had formed a 'good impression' of the character of the staff employed in remote areas of its operations (ibid). Extracts from Gielgud's report were also reproduced in a letter to the Foreign Office on 30 December 1909 to resist the call for the PAC to further investigate this 'disgraceful state of affairs' (MS 13087/3). The letter asserted that the evidence of atrocities was unreliable and historical. Gielgud's views by contrast, were those of the company's auditors and a more recent traveller to Amazonia. Thus the government could be assured that 'the affairs of the Company in the Putumayo region are carried on in a satisfactory manner' (ibid).

On 1 February 1910 Henry Gielgud left Deloitte on his appointment as Secretary and Manager of the PAC. Thenceforth he 'began to take up the cudgels for the company' (Minutes, 1913, p. 143). In March 1910 he prepared a comprehensive rebuttal of the Foreign Office's request to undertake an impartial investigation of the allegations (MS 13087/3). He argued that while the company had considered sending a commission to the Putumayo to examine the commercial development of its properties it was not its responsibility to perform an investigation of the allegations against it. In April 1910 Gielgud also informed the Aborigines' Protection Society that the revelations in *Truth* emanated from biased and untrustworthy sources (Minutes, 1913, p. 143). Despite Gielgud's protestations the government's determination to investigate the PAC prevailed. In June 1910 Gielgud informed the Foreign Office that a company commission had now been appointed. Its remit would include an examination of the relations between 'the native employees and the Agents of the Company' (MS 13087/3).

It was during his second visit to Amazonia, as a member of the PAC's commission of enquiry, that Gielgud eventually became convinced that the allegations of atrocities in the Putumayo were true. The Foreign Secretary asked Roger

Casement, a British Consul, to accompany the commission with a view to investigating the plight of any British subjects involved - specifically a number of Barbadians who were employed by the company to supervise indigenous peoples (Reid, 1976, pp. 97-99). The commissioners reached the PAC's headquarters in the Putumayo on 22 September 1910 (see Figure 2). Casement observed that during the early stages of the enquiry Gielgud defended the company and its methods, and attempted to persuade the other commissioners of his views (MS 13087/7). At this stage Casement considered that Gielgud was the main 'stumbling block' to convincing the commissioners that the indigenous peoples were subject to barbaric treatment (Goodman, 2009, p. 100).

(Figure 2 about here)

Casement conducted inquiries separately from the other commissioners. His interviews with Barbadians revealed the full horror of the crimes committed against the indigenous peoples of the Putumayo (Inglis, 1993, pp. 180-184). He discovered that the Barbadians, also in debt bondage, were compelled to bully and terrorize rubber collectors (Miscellaneous No. 8 (1912), pp. 9, 16-23; Mitchell, 1997, pp. 351-368). The application of punishments by the Barbadians served to distance company agents from some of the atrocities and abuses that they ordered.

Casement set about persuading the commissioners that his analysis was the correct one. In early October 1910, when the commissioners visited the rubber station at Ultimo Retiro, he disclosed the damning evidence he had gleaned (Mitchell, 1997, pp. 200-202). Further, on visiting a local village, Gielgud himself witnessed a group of starving people with scarred bodies. Casement noted that Gielgud was 'moved to hearty indignation, the first time I have had the pleasure of hearing him out with real, unmitigated reproof' (ibid, p. 206). Indeed, Gielgud suggested that the perpetrators should be hanged or whipped by the victims (Goodman, 2009, pp. 120, 125). Shortly thereafter Gielgud conceded that the native population had declined on the company's 'property' and that slavery existed (Mitchell, 1997, pp. 233, 283). When the commission completed its investigations Gielgud contributed to a report that concluded that the allegations in *Truth* had been 'borne out' (Minutes, 1913, pp. 105, 131). How then, had the accountant failed to see slavery and atrocity during his first visit to the Putumayo? Was this a case of blissful ignorance or wilful blindness?

7. Blissful ignorance

Henry Gielgud asserted that during his first visit to Amazonia in 1909 he went through the 'Devil's Paradise blindfolded' (Minutes, 1913, p. 391). He asked the Select Committee on the Putumayo to accept that he had no knowledge of the flogging, torture and mutilation of the indigenous population (ibid, p. 151). Neither had his suspicions been aroused to investigate mistreatment. Explanations given by the company had been sufficient (Minutes, 1913, p. 409). In this section we discuss the arguments Gielgud mobilised to convince the Select Committee that he remained

in such a state of blissful ignorance.

7.1 The responsibilities of the auditor

The point Gielgud most frequently made to explain his ignorance was that his responsibilities as an accountant were ‘merely to look at the books only’ (Minutes, 1913, p. 105). He therefore had no professional interest in the plight of the indigenous population (ibid, pp. 390-391). As an employee of Messrs Deloitte he went to Amazonia ‘simply as an accountant’ (ibid, p. 101) with the object to ‘investigate the financial condition of the company’ (ibid, p. 102; Collier, 1968, p. 249). Both he and Leonard Wilkinson looked at the company’s operations purely from ‘an auditor’s point of view’ (ibid, p. 300). Their focus was on pounds, shillings and pence, not on ‘flesh and blood’ (ibid, p. 302).

The Select Committee explored the exact terms of Gielgud’s remit with a view to establishing whether it included the treatment of the enslaved population. The evidence suggested that Gielgud’s visit to the Putumayo had a number of aims. First, to examine the local accounts in order to settle questions concerning the takeover of J.C. Arana and Hermanos (the vendor firm) by the PAC (ibid, pp. 149, 394). In particular, to devise adjustments to the accounts for rubber that had been shipped to England before the company assumed control of the business but where the proceeds were realized subsequently. This involved much ‘hunting about’ in the Putumayo for detailed accounting information (ibid, p. 136). Second, Gielgud was remitted to suggest ways of improving local bookkeeping systems and ensure that accurate financial information was transmitted to the company offices in London. Third, he was to audit the books of the company for the period ended 31 December 1908 (ibid, p. 126). During his visit Gielgud discovered that a full audit was not practicable as the accounting system left much to be desired (ibid, p. 106). The quality of bookkeeping in the offices and stations varied considerably (ibid, p. 126). He spent much of his time going ‘through the books with a view to adjusting various things’ (ibid, pp. 105-106) and addressing questions relating to the balance sheet (ibid, p. 149).

Given that he was performing audit work, the Select Committee were interested in whether Gielgud encountered evidence of the treatment of indigenous peoples. When asked ‘Was there nothing in any of the books, or in any of the correspondence which you saw that put you on inquiry or made you wonder or think how this business was conducted?’ He replied ‘No, there was nothing which struck me as very remarkable’ (ibid, p. 126). Gielgud argued that his purview was limited to verifying the balance sheet of the company (ibid, p. 126). His function was ‘to ascertain the company’s financial position at a given moment... that is the primary function of an audit’ (ibid, p. 145).

Gielgud was questioned on whether he also audited the profit and loss account. Surely, if he had done so, investigations of revenue generated from rubber would have revealed the conditions under which indigenous peoples laboured? Gielgud stated that he did prepare a profit and loss account from his analysis of the books, including amounts realised from the sale of rubber and the costs of ‘winning

the rubber' (ibid, p. 154). However, probing this further was not his principal concern. There was nothing in the books to suggest that rubber was being collected by cruel and improper methods (ibid, p. 153). Hence, he did not feel obliged to investigate how the indigenous peoples were subjected to debt peonage (ibid, p. 126), or why they received advances of goods for rubber collected rather than wages, and how the goods were credited at exorbitant prices. For Gielgud there was nothing exceptional about these contractual arrangements that merited further enquiry (ibid, p. 128). Further, even if he had wished to pursue the matter, the accounting system relating to indigenous labour was not sufficiently comprehensive to permit detailed scrutiny (ibid, p. 127).

As well as income, the Select Committee were anxious to understand why Gielgud seemed disinterested in expenditure, the investigation of which might have alerted him to the horrors of enslavement. While he had performed a rough calculation of the cost of producing rubber in the Putumayo, he had not done so for each section (ibid, p. 106). Given that all the rubber was wild, the cost of cultivation was not a concern. The Committee also wanted to know why, as an auditor he didn't seek out wage books given the importance of labour cost to rubber production (ibid, p. 122). Gielgud conceded that there was nothing in the books relating to wages. Neither was this of concern given the debt-based arrangements with indigenous people (ibid, p. 123).

So far as he had any interest in the remuneration of the 'natives', Gielgud sought explanations from local managers (who were subsequently implicated in committing atrocities). He argued that as an auditor he was entitled to rely on such representations and considered his sources dependable (ibid, pp. 136-137). The Select Committee, conscious that the system of punitive enslavement might be alluded to in correspondence kept at the company offices and stations, asked whether Gielgud had examined such evidence. He responded that auditors did not commence their investigations with letter books. Such sources were only consulted when it was necessary to confirm information in the accounting records (ibid, p. 126).

Given the focus of his investigation on purely financial matters, Gielgud also contended that he had no need to communicate with indigenous people or to closely observe them. He reminded the Select Committee that 'I was pretty busy with my own work, which was naturally indoor work most of the time' (ibid, p. 133). He would not, therefore have seen evidence of flogging, mutilation or torture. At one station he had seen an individual in the 'stocks' but was satisfied that the victim 'had been drunk' (ibid, p. 133). The worst abuses often occurred when the enslaved returned to stations with the rubber they had extracted, but Gielgud claimed that he was not present when the rubber was brought in to collection centres (ibid, p. 151). He also suggested that abuses were not revealed to him during interactions with locals and the English-speaking Barbadian employees of the company (ibid, p. 138).

Gielgud's assertions about the limits of his responsibility received support when Roger Casement gave evidence to the Select Committee. Casement stated that Gielgud's intention had been 'to look at the books, not the backs of Indians and he did his duty as a bookkeeper' (ibid, p. 31). Gielgud argued that he had seen hundreds of

'natives' during his visit and these were not fearful of the white man. He had not seen signs of flogging. He did observe however, that only a severe flogging might show on a native's brown skin. This was because they habitually wandered about the forest unclothed and were likely to be scratched by the vegetation (ibid, p. 102). Further, he did not look for marks of flogging as these might appear 'on a part of the body that one does not usually look at' (ibid, p. 150).

7.2 Planning the audit

The Select Committee also attempted to comprehend whether Gielgud's preparations for his visit to the Putumayo would have alerted him to the ill treatment of those enslaved by the PAC. Once again, he claimed that his suspicions were not aroused. One potential source of knowledge was Gielgud's colleague at Messrs Deloitte, Leonard Wilkinson, who had visited Amazonia in 1906-1907. Gielgud stated that when he met Wilkinson to discuss his impending trip the principal topic was his 'personal comfort' (ibid, pp. 125, 139). Gielgud asked questions about appropriate clothing and lifestyle. They also discussed Wilkinson's report, the company accounts, the local managers, and the people he might meet in Manaus and Iquitos (ibid, pp. 123, 302). Although Wilkinson mentioned the presence of cannibals, there was no reference to the mistreatment of 'natives' or 'slave conditions' (ibid, pp. 153, 302). Neither did it occur to Gielgud to ask Wilkinson about these matters (ibid, p. 139). In the context of his accounting-orientated mission the indigenous peoples were 'negligible quantities' (ibid, p. 139).

Another potential source of information for planning the audit was the accounting records of the PAC. The company prospectus was available, as were financial statements and forecasts, data relating to the remuneration of indigenous labour and the amount and cost of rubber produced. The managing director of the PAC had sent material on such matters to Deloitte in January 1909 (ibid, p. 375). Gielgud claimed that he had not seen these documents. They were not of interest to him given that his mission was to look 'into the question of the Company's accounts on the spot'. He did not consider that historical information would assist him (ibid, p. 376). Before going to the Putumayo Gielgud also met with the managing director of the PAC in London. Again, preparations relating to his 'personal comfort' were the main topic of conversation, not issues relating to the company's use of indigenous labour (ibid, p. 125).

The managing director of the PAC had also given Gielgud a copy of an official publication on the Putumayo (Report, 1913, pp. xi-xii). This contained references to slavery. Gielgud had attempted to read the book on the voyage to the Peruvian Amazon but its contents about the treatment of labour had not excited his attention (Minutes, 1913, p. 572). When he arrived in Iquitos, Gielgud also met the British Consul. Gielgud claimed that the Consul did not mention abuses in the Putumayo. Neither, on his arrival, did Gielgud become aware of reports of mistreatment that had appeared in the local press (ibid, p. 146). In all, Gielgud conceded that his planning was such that he knew nothing about Peru before his visit.

He arrived there ‘as ignorant as Robinson Crusoe when he landed on the island’ (ibid, p. 139). He ventured to the Amazon forest as ‘a little financial babe in the wood’ (ibid, p. 140) - a gullible 28 year-old with a mere 4½ years’ experience as an audit clerk (ibid, pp. 131, 401).

7.3 Auditor-client relationships and credulity

Gielgud also argued that he was blissfully ignorant because the client shielded him from evidence of its criminality. While in the Putumayo his main contacts were employees of the company. In fact, he was ‘practically in the company’s entourage’ (ibid, p. 126). Gielgud found himself the guest of company agents who were later identified as murderers and abusers of women (ibid, p. 141). However, he had found them hospitable and there was nothing in their conversations that suggested criminal behaviour. Further, any suspicions were allayed by his attendance at impressive events such as ‘big Indian dances’ (ibid, p. 125).

Gielgud contended that his visits to remote rubber stations had been arranged by company agents and that ‘things were cleared up’ before he arrived (ibid, p. 133). The flogged, the imprisoned, and the mutilated were kept from his view. Indeed, one witness recalled how, in advance of Gielgud’s visits, chained ‘prisoners’ were marched off to the forest under armed guard until he departed. The *cepo* or stocks were also removed (MS 13087/5). Armed with prior knowledge of Gielgud’s schedule company agents ensured that ‘word would be sent so that everything bad was put away’ (Miscellaneous No. 8 (1912), pp. 57-58; Mitchell, 1997, pp. 98-99, 230). According to Casement, Gielgud had thus ‘been made a fool of’ and had returned to the UK ‘without any knowledge’ of atrocities (Minutes, 1913, pp. 31-32).

If Casement’s candid assessment of Gielgud’s competence, as expressed in the privacy of his Putumayo Journal, is accurate then the chartered accountant was indeed likely to have been duped (Inglis, 1993, p. 182). Casement variously described Gielgud as an ‘incomprehensible ass’ (Mitchell, 1997, p. 401), a ‘nonentity’, and a man with ‘no mind of his own – an absent-minded beggar’ (ibid, p. 411). In contrast to his own systematic and methodical approach to investigation, Casement considered that Gielgud had less than acute ‘powers of observation’ (ibid, p. 176). He stated that during his first visit to the Amazon Gielgud had passed ‘through with the pleasing impression that this was a Garden of Eden’ (ibid, p. 244). When Casement attended a local dance he saw scarred and starving people (ibid, pp. 142-143). Gielgud, by contrast, saw happy ‘natives’ (ibid, pp. 142-143). Whereas Casement methodically probed and critiqued the workings of the ‘system’ of slavery and its economic and social foundations (Inglis, 1993, pp. 60, 132), Gielgud, Casement wrote, ‘has taken everything for granted, and did not test statements (save books and their keeping)’ (Mitchell, 1997, p. 150). Neither did Gielgud comprehend the quality of different types of evidence (ibid, p. 156). Casement considered that, in all, Gielgud was ‘practically quite useless for any serious purpose of investigation’ (ibid, pp. 335-336).

Although Gielgud argued that his ‘blindness’ in the Putumayo was innocent, members of the Select Committee on the Putumayo were often unconvinced by his

claims of unknowing. In the next section we explore evidence suggesting that Gielgud turned a blind eye to the barbaric treatment of enslaved people in Amazonia.

8. Wilful blindness

In the years prior to Gielgud's visit to South America, slavery was a significant political issue in Britain (Porter, 1999b). It was fuelled from 1903 by public debates over the use of indentured Chinese labour in South Africa, revelations of atrocities in the Congo Free State, and a scandal surrounding Cadbury Brothers' sourcing of cocoa from slave plantations in Portuguese West Africa (Grant, 2004). This was a time when abolition was 'a basic component of both British national identity and the moral authority of the British Empire' (ibid, p. 82). In this context, Gielgud's claim of blissful ignorance appeared contrived.

Indeed, the Select Committee on the Putumayo suggested that Gielgud possessed information that made him aware of the brutal mistreatment of indigenous peoples. A number of questions were put to him in this regard. First, how could he claim that labour conditions were beyond his remit as an accountant-auditor but on his return have sufficient insight to report to the directors of the PAC that no abuses took place (Minutes, 1913, p. 391). Second, although he recognised that the financial success of the company depended on the collection of rubber by the indigenous population, why did he not investigate the conditions under which they laboured? (ibid, p. 123). Third, even if his remit was confined to the financial statements there were items in the accounting records that indicated mistreatment. In particular, the accounts showed that the PAC spent considerable sums on guns and ammunition. These were used for expeditions to force indigenous peoples into servitude and to control them once enslaved. Gielgud countered that expenditure on guns was necessary to protect employees from predatory animals and aggressive 'natives' in the forest. His contention that 'there are a number of jaguar about' (ibid, p. 129) amused the Select Committee (Collier, 1968, p. 248). It also surprised one of the members of the 1910 commission of enquiry who observed that the jaguars 'must have hidden well when we were there' (MS 13073/20ii/15).

Similarly, accounting records obtained by the Select Committee following a 'raid' on the London offices of the PAC revealed that Gielgud possessed detailed information about the nature of the company's operations before his visit to the Putumayo (MS 13073/36iii/1; Minutes, 1913, p. 377). In particular, he had annotated the company's balance sheets for 1907-1908. These contained the item *Gastos de Conquistacion* (Expenses of Conquest). Gielgud's own notes indicated that this represented capital expenditure 'incurred in reducing the Indians ... to subjection' (Minutes, 1913, p. 378). This appeared to confirm that he knew the company was spending substantial amounts on 'subjecting' indigenous peoples by violent coercion (MS13073/36iii/1). Gielgud denied this. He asserted that *Gastos de Conquistacion* did not mean 'conquest'. In Amazonia, he claimed, it referred to recruiting labour, free of duress (Minutes, 1913, pp. 378, 395). *Conquista* activity involved increasing the labour force by civilizing wild 'natives' (ibid, pp. 380-382, 405). The Select

Committee were not impressed, especially when another witness testified that ‘conquest’ had the same meaning in South America as it did in the English language (ibid, p. 448).

8.2 Personal advancement

The Select Committee also probed two possible motives for Gielgud’s apparent wilful blindness. The first was personal advancement. Consistent with the view that money and ambition have the ‘power to blind us’ (Heffernan, 2019, p. 5) there was a suspicion that Gielgud’s favourable reportage of labour conditions in the Putumayo were attempts to secure his appointment as secretary and manager of the PAC (Minutes, 1913, p. 388). Was he, in effect, bribed?

Gielgud’s career move was certainly expeditious and remunerative. As a clerk at Messrs Deloitte his salary was £150 per annum (ibid, p. 149). When he became secretary and manager of the PAC it increased to £1,000 (ibid, p. 101). It was also provided that should he need to return to Amazonia his salary would be raised to £2,000, plus expenses (ibid, pp. 221, 392). It was suggested that such remuneration passed ‘the dreams of avarice’ (ibid, p. 276) and that the directors of the PAC appointed Gielgud as ‘a gentleman who knew nothing, and heard nothing, and saw nothing’ (ibid, p. 392). Subsequent commentators have suspected that Gielgud’s professed ignorance of the treatment of the enslaved was indeed purchased. One has stated that Gielgud’s report to the board of the PAC that all was well made him ‘an excellent choice for secretary’ (Goodman, 2009, p. 62). Another has suggested that Gielgud was impressed by the liberal hospitality he had received in South America and was motivated by the opportunities for social advancement there (Collier, 1968, pp. 197-198).

Gielgud denied that he had been ‘blinded’ in this way. He did not have hopes of entering the service of the PAC before he travelled to the Putumayo as an employee of Messrs Deloitte (Minutes, 1913, p. 149). He had not been promised a position when writing his favourable report in autumn 1909 (ibid, p. 155). Neither was his salary excessive for a qualified accountant with experience in the Amazon (ibid, p. 149). In fact, he considered himself ‘a unique article in the market’ (ibid, p. 393). A salary of £1,000 was his price, not a bribe (ibid, p. 393). Further, while his salary at Deloitte was modest, he had not been ‘starving’, nor had he been desperate to leave that firm (ibid, p. 393). The chairman of the PAC confirmed his story. Gielgud’s salary reflected his attributes as ‘a highly-educated man, a university man, a man of great linguistic facility, with a very good command of his pen, and a man who had been out in that district, a chartered accountant by profession’ (ibid, p. 221).

8.3 Practitioner ideology and morality

Another potential explanation for turning a blind eye is ideological. Heffernan (2019, p. 5) argues that ‘ideology and orthodoxies powerfully mask what, to the uncaptivated mind, is obvious, dangerous or absurd’. Gielgud appears to have adhered

to notions of British imperialism and racial supremacy that desensitised him to the plight of the enslaved. According to Burroughs (2010, p. 141), who describes him as ‘untruthful’, Gielgud ‘whitewashed’ the Putumayo atrocities ‘by creating a clichéd image of “curious” natives peering awestruck “at the white men’s way of life”’ (ibid, p. 139).

Indeed, Gielgud was a product of the high point of British imperialism. In the late nineteenth and early twentieth centuries Britain was ‘steeped in imperial and racial values’ (McMaster, 2001, p. 79). The prevailing view was that indigenous peoples were racially inferior and their advancement depended on ‘civilizing’ interventions by whites. ‘Natives’ would be ‘improved’ through controlled labour (ibid, pp. 84-85). Social Darwinism suggested that it was Britain’s destiny to govern and civilize inferior races. It was accepted that achieving this mission and extending the Empire might require violence against indigenous peoples, particularly if they stood in the way of white settlers seeking to exploit the resources of the land (Price, 2018).

Consistent with these assumptions, the stereotypical view of Amazonian ‘Indians’ was of primitive hunter-gatherers who could resort to cannibalism (Taussig, 1984) - a conquered people who inhabited a vast ‘green hell’ containing exploitable natural resources, such as rubber (Nugent, 2007, pp. 13, 88). There was also a contemporary fascination with the exoticism of dark continents, travel writing, and with collecting and exhibiting ethnographic artefacts of mysterious ‘natives’ (Olusoga, 2017, pp. 399-413). This was manifested in the increasing use of photography (McMaster, 2001, p. 78). Ethnographic images of the peoples of the Amazon were exhibited and published in printed media (Nugent, 2007, p. 78). Indeed, Gielgud himself took thousands of photographs while in Amazonia (MS 13073/24i/4). In his Putumayo Journal, Casement observed ‘Gielgud taking happy snapshots of interesting natives with painted faces and sticks in their noses’ (Mitchell, 1997, p. 193). Casement’s own photography, by contrast, focused on images containing evidence of the crimes committed against indigenous peoples (Carvalho, 2018, p. 377).

Insights to Gielgud’s imperialist values surfaced during the hearings of the Select Committee on the Putumayo. He expressed the view that ‘empire extension’ and ‘development’ described the PAC’s approach to securing indigenous labour (Minutes, 1913, p. 390). He was astonished that shortly before arriving in the Putumayo three white men had been murdered by ‘natives’ but no ‘punitive expedition’ had been assembled to enact reprisals (ibid, p. 129). Consistent with the view that the labour of indigenous peoples could be legitimately exploited, Gielgud did not fundamentally object to debt peonage. His comprehension of slavery was confined to that which was chattel-based. Hence, because the PAC did not ‘own’ ‘natives’ but attempted to secure their labour by exchanging goods for rubber, the system was not objectionable (ibid, pp. 407-409). In his view the system of receiving advances for rubber and the resulting debtor-creditor relationship implied ‘trading’ (Taussig, 1987, pp. 65-66). While for Casement this system represented not ‘commerce’, but slavery, for Gielgud, it was less than slavery.

Casement provided insights to Gielgud's stance on debt bondage in his Putumayo Journal. He considered Gielgud 'the greatest example of English blindness' (ibid, 379). On occasion, Casement's frustrations boiled over:

The most impossible person of the Commission is Gielgud. He is to a great extent committed to this evil state of things, and seeks many occasions to defend it. ... His heart may be all right, but his mental powers are distinctly deficient when it comes to a human problem of this kind ... Thus today he and Fox ... have been seeking to find good points in this system of slavery. They say in one breath it is slavery, and then that it is a "commercial transaction", that the Indian "owes" money to the Company. And this in face of all the lashes and scars, to say nothing of the murders, we have witnessed the last few days, or have been directly informed of (Mitchell, 1997, p. 176).

For Casement the matter was about first principles and he was disappointed that Gielgud, 'an Englishman educated at an English University', could not 'smell right and wrong in a case of this kind' (ibid, p. 178). On 14 November 1910 he wrote in his journal that Gielgud was 'a cold-blooded, selfish guzzler, who thinks of himself first and always' (ibid, p. 399). According to Casement, Gielgud lacked humanity and had a limited notion of equity (ibid, pp. 244, 407). The question of Gielgud's morality also surfaced at the Select Committee on the Putumayo. Here, he confirmed that he went to South America purely as 'an accountant' and this implied that 'moral considerations were blotted out' (Minutes, 1913, p. 141).

9. Outcomes and aftermath

In their report the Select Committee on the Putumayo concluded that the two accountants from Messrs Deloitte (Gielgud and Wilkinson) despatched to South America had been disinterested in the labour question. It was accepted that the British directors of the PAC had been 'hoodwinked by the Peruvian directors' and only became aware of the atrocities in the Putumayo following the revelations in *Truth* (Goodman, 2009, p. 225).

The report of the Select Committee was perceived as rather inconclusive. It attracted little attention and its recommendations were tame (Inglis, 1993, pp. 221-222). Significant reforms did not follow and the enslavement of indigenous peoples continued (ibid, pp. 409-411). At the end of 1913 a circular was sent to Consular Officers requesting that they become familiar with, and report on, the operations of British companies in their district that employed indigenous labour (Miscellaneous No. 10, 1913). In 1914 a bill to include peonage and forced labour within the Slave Trade Acts, and to ensure that companies employing 'coloured labour' notify the Foreign Office, failed to make progress in Parliament (Goodman, 2009, pp. 228-229). Shortly thereafter attention turned to the more pressing matter of global military conflict.

So far as Gielgud was concerned, although frustrated by his evidence (Collier, 1968, pp. 247-248), the Select Committee 'abstained from comment' on his conduct.

Indeed, 'How much Gielgud, whom newsmen christened 'the blindfold witness' had seen or known, no committee member was prepared to say' (ibid, p. 271). It was difficult to decide whether he had 'turned a blind eye'. The Select Committee was urged not to express a view on whether Gielgud was honest or not. It had not been demonstrated that he had a motive for being part of a conspiracy to suppress information about the treatment of indigenous peoples (Minutes, 1913, pp. 594-595). However, given that the PAC was now being compulsorily wound up, the Select Committee expected that Gielgud, the company's former secretary and manager, would be 'called on for explanations in the course of a judicial inquiry' (Report, 1913, p. xiii).

The Select Committee also noted that Gielgud had failed to disclose to the directors of the PAC the large expenditure on reducing the Indians to subjection. It deplored the PAC's delay in establishing the committee of enquiry; a delay that took place while Gielgud was the company's manager and secretary. Although he 'had a bad time' when giving evidence (MS 13073/20ii/1) the Select Committee was reminded that Gielgud was a young man embarking on his career who had no clear motive to act dishonestly (Minutes, 1913, p. 594). He also benefitted from generous comments by Roger Casement who argued that the chartered accountant had been 'humbugged or hoodwinked' while in the Putumayo (ibid, p. 645).

Following the finding of its commission of enquiry that atrocities had been committed, on 27 September 1911 the PAC went into voluntary liquidation (BT 31/18220/95023).³ Gielgud reported to Casement, with whom he enjoyed good relations following the commission (MS 13073/7i/4), that the company was 'practically penniless' (MS 13073/24i/3). Gielgud ceased as secretary and manager in August 1911 (Minutes, 1913, p. 149). Although Casement had considered Gielgud the kind of Englishman who was more inclined to defend an abhorrent system than to reform it (Mitchell, 1997, pp. 182, 336), the chartered accountant did advocate change. In 1913 he wrote to the Chairman of the Select Committee on the Putumayo to suggest that where British companies intended to employ 'coloured labour' overseas the directors should write to the Foreign Office to ascertain whether there had been reports of abuses in the company's sphere of operations. Prospectuses should also disclose 'the methods of recruiting, paying and controlling coloured labour' (MS 5463/8). Gielgud also turned philanthropist, assisting an appeal fund to support Casement's attempt to establish a Christian mission to the Putumayo (Inglis, 1993, pp. 211-212, 225; MS 13073/7i/3; MS 13073/24i/6). A selection of the photographs Gielgud had taken while in Amazonia was sold to the press and the proceeds added to the fund (MS13073/7i/2; MS 13087/21i; MS 13073/24i/5).

Following his departure from the PAC, Gielgud performed 'company work' for Emile Erlanger & Co, London - a firm of investment bankers that financed numerous overseas ventures (Minutes, 1913, p. 397). In this capacity he was secretary

³ A petition for compulsory winding up was agreed on 19 March 1913. The liquidation was completed in 1919 and the company was dissolved in 1927 (BT 31/18220/95023).

of Leach's Argentine Estates Ltd, a sugar grower and manufacturer that gained a reputation for exploiting indigenous labour on its plantation (Rock, 2019, p. 211). He was also secretary of the Argentine Iron and Steel Co. Ltd, a firm based in Buenos Aires but incorporated in Britain in order to secure overseas capital (*Times*, 13.7.1912, p. 21). On the outbreak of war in 1914 Gielgud was gazetted as an officer in the 7th Battalion of the Norfolk Regiment. Lieutenant Colonel Gielgud, MC was assumed killed in action at Cambrai on 30 November 1917 (Payne, 2011, p. 39; *Accountant*, 9.3.1918). Roger Casement, whose objections to colonialism now focused on British rule in Ireland, was executed for treason in 1916 (Inglis, 1993, pp. 331-386).

10. Concluding discussion

The experiences of Henry Gielgud at the beginning of the twentieth century provide important insights to the role of accountants in identifying and addressing slavery and accompanying atrocities. The case also reveals how professional accountants can become embroiled in high profile scandals as a result of accusations of wilful blindness to brutal labour practices.

We have observed how a chartered accountant's response to such allegations rested on potentially degrading claims of blissful ignorance. In Gielgud's case these responses emphasised that the auditor's responsibility was confined to examining the client's books as opposed to the treatment of labour; that audit planning was limited in scope and focused on the personal comfort of the auditor; that the auditor was dupable, and the client consequentially successful in shielding him from incriminating evidence. Gielgud was also confronted with humiliating accusations that his blindness was wilful. It was alleged that he suppressed knowledge of wrongdoing because he had expectations of personal advancement with the client company, that he possessed a limited sense of moral responsibility, and that he adhered to an imperialist ideology that was accepting of the racial inferiority of indigenous peoples.

What, are the implications of this historical study for practitioners operating in modern-day settings?

A foremost implication relates to the scope of the accountant-auditor's responsibility. We have observed how one practitioner accessed the upper reaches of a long and extremely remote supply chain where indigenous peoples were enslaved, only to respond that investigating such matters was beyond the brief of a professional accountant. As contemporary commentators acknowledge, modern slavery is often hidden and controllers of unethical businesses are motivated to keep it that way. Managements may deploy a range of devices to sustain slavery and insulate themselves from threats to its continuance (Crane, 2013). Accountants, who are in the business of 'disclosure production' (Islam, 2018), have an important role in rendering slavery visible in supply chains. But this is unlikely if they turn a blind eye to it or legitimate blissful ignorance by reference to formal responsibility only to verify the financial statements.

While accounting firms now perform modern slavery audits, their capacity for this work has been questioned due to a traditional emphasis on the financial as opposed to social concerns. Islam (2018) reminds us that ‘A financial audit has limited (or no) scope to explore modern slavery’. Like Henry Gielgud, corporate auditors may continue to assume a narrow conception of their responsibilities. Turning a blind eye to human exploitation becomes possible in this context. The intense scrutiny by the Select Committee on the Putumayo of Gielgud’s actions emphasized how information in the financial statements might excite the attention of the corporate auditor about labour conditions. The effective tackling of modern slavery requires a determination to expand the scope of the investigation.

Gielgud’s experience confirms that modern slavery audits need to be worker centred (Islam, 2018). He claimed only to have observed indigenous people in passing, while going about his business as an accountant, and at cultural events organized by the client to deflect his attention. Evidence of the mistreatment of labour was removed from his sight. Gielgud was content with explanations offered by management. Casement, by contrast, focused his gaze on the enslaved themselves and the company employees who supervised them. He created an investigative environment in which abuses became visible and the testimony gathered was verified (Taussig, 1987, p. 38). Casement was more concerned with investigating the ‘system’ that underpinned and sustained slavery. He assumed a comprehensive and methodical approach to evidence gathering and perceived the merits of capturing ‘the full story’ (Cleary & Duke, 2019). In consequence Casement saw what Gielgud didn’t see.

Gielgud’s experiences also resonate with the current debate about the need for auditor scepticism (IESBA, 2019, p. 7), the absence of which is often identified as a major factor in audit failures (Nolder & Kadous, 2018). Scepticism emphasises the possession of a questioning mind and alertness to circumstances suggestive of error or fraud (Olsen, 2017, p. 3). It demands critical thinking and emotional responses by accountants and the development of these attributes among future generations of practitioners through accounting education systems and professional socialisation processes. In the historical case explored above, these traits were exhibited not by a chartered accountant but by a member of the consular service who accompanied him in Amazonia.

The case of Henry Gielgud also highlights the contemporary recognition of the importance of accountants possessing the requisite knowledge and skills to perform comprehensive modern slavery audits (Islam, 2018). While it is clear that the detection and remediation of slavery was not among his explicit objectives, Gielgud’s awareness of its excesses was not enhanced by his limited experience and state of preparedness before visiting the Putumayo. In the unfamiliar surroundings of the Peruvian Amazon Gielgud was a gullible ‘financial babe in the wood’, a ‘young lad out of an accountant’s office’ (Minutes, 1913, p. 585). He was easy prey for those intending to hoodwink and dupe.

The evidence of atrocity that Casement brought to Gielgud’s attention during the commission of enquiry to the Putumayo in 1910 is perhaps also illustrative of the importance of mobilizing different disciplines when attempting to investigate and

address modern slavery. Gielgud's knowledge and skills were confined to the books and accounts. Casement, by contrast took a critical and comprehensive view. It was his findings that convinced Gielgud that atrocities had been committed. In this connection it is instructive that Gielgud's former employer, Deloitte (2015, p. 3), currently recognizes the need for alliances with similar 'strange bedfellows' in the campaign to end modern slavery.

The study raises questions about the moral stance of the accounting practitioner, indicates the mutability of notions of professional morality (Walker, 2019), and reminds us that accounting itself has a moral dimension (Carnegie, McBride, Napier & Parker, 2020). Gielgud did not perceive the exploitation and brutal treatment of 'natives' as a moral issue for an accountant. The financial information Gielgud scrutinised and processed with its references to guns, ammunition, conquest and subjection, and his initial failure to recognise atrocities, suggest questionable morals. Indeed, Casement wondered whether Gielgud had any morals at all. He appeared to have lost his moral compass in the pursuit of personal gain. The prospect of being appointed, at a substantially increased salary, as the secretary and manager of a client company practicing slavery, suggested adherence to an 'accumulation spirit' that rendered him blind to moral responsibilities (Duska, 2005).

Gielgud's story represents a further historic example of the culpability of accountants in the obfuscation and operation of slavery and in the perpetration of barbaric acts against indigenous peoples. It illustrates once again how their role in such practices is invariably hidden behind a veil of economic rationales, claims of limited responsibility and the primacy of contractual obligations. It also resonates with the contemporary question of whether accountants and other professionals have a moral and ethical obligation to address modern slavery (Christ, Rao & Burritt, 2019). These are human rights issues that transcend the regulatory. Addressing modern slavery is an obligation that falls within a wider conception of the public interest responsibility of professional accountants.

In this context it is worth noting that some accountancy bodies have called for the adoption of an additional fundamental ethics principle – moral courage (ICAS 2015a). Here, the practitioner has a personal obligation to the profession and wider society to challenge dubious practice and do the right thing. Failure to act on knowledge of immoral conduct has consequences for career development and risks embroilment in scandal. Ultimately, 'turning a blind eye' may lead to reputational ruin (ICAS, 2015b, p. 4). The Institute of Chartered Accountants of Scotland, for example, asks 'how do you want to be remembered?' In the annals of his own profession Henry Gielgud is unnoticed other than as one of the many casualties of the First World War. In the history books, he is remembered as a 'blindfold witness', a narrow-minded, naïve, self-seeking accountant, who gained employment in an organization that enslaved and committed atrocities against indigenous peoples.

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Fig. 1. Henry Lex Francis Adam Gielgud, BA, ACA



Source: Payne (2011, p. 39).
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Fig. 2. The Peruvian Amazon Company Commission of Enquiry, 1910



Henry Gielgud is third from left. Roger Casement is far right.
Source: *Illustrated London News*, 20 July 1912, p. 103.
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