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Article (Accepted Version)

Miley, Frances (2017) Vale Michael Gaffikin: 1944-2017. *Accounting Historians Journal*, 44 (2). pp. 185-188. ISSN 0148-4184

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# Vale Michael Gaffikin: 1944-2017

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## Abstract

In memory of the recent death of Michael Gaffikin, accounting theorist, we recognise his contribution to accounting history.

## Keywords

Michael Gaiffikin

Recently, the accounting history community mourned the loss of Michael Gaffikin. Messages laden with shock and sadness were sent around the world as news of his death spread but in the messages to which I was privy, other sentiments were also expressed, including expressions of respect for his formidable intellect and his contribution to accounting, and recognition of his role in the development of thought in accounting history. There was something else too: the outpouring of grief that comes with the passing of a dear friend who was respected and admired for his contribution to his discipline and loved for who he was. In memory of a research colleague, an admired mentor and a dear friend, I wish to offer a few personal reflections. I know everyone who knew Michael would tell this story slightly differently, and he was a man with many interests and many friends so there are indeed many ways to tell his story. However, I can only offer my own perspective because we all see the world through own perspective, something Michael reminded me many times when I was his doctoral student and we would chat about methodological lenses, one of his favourite topics. Although I offer but one perspective, I am confident that his written legacy speaks the volumes I do not.

In the pedagogical literature, much has been written about research-led teaching. As I reflect on the significant contribution of Michael Gaffikin to accounting, and particularly to accounting history, I cannot help thinking that we should also talk of teaching-led research. Michael supervised 41 doctoral students to successful completion. That in itself is no mean feat. In my own case, I am sure that he felt my successful completion was a miracle since I may well have been his most frustrating student, challenging everything, accepting nothing at face value. He always referred to me as his left wing radical student and I would reply that I stood in the middle ground and it was the rest of the world that was off-centre. No doubt there were many times he would see me approaching and inwardly sigh, knowing he was in for a lengthy discussion with a naïve student who undoubtedly thought she knew a lot more than she really did.

I am sure Michael had those deeper, more pensive, perhaps frustrated or angry times, but with others, he put aside his own concerns and focused entirely on what you were saying, as if it was the only thing that mattered to him and I do believe that, at that time, it was. It is a salutary lesson in unselfishness that makes me wonder whether always I listened to him as closely as he always listened to me.

But there would always be the twinkle in his eye, that ready smile and his gentlemanly way of guiding even the most erstwhile student back on track. At the time, I probably did not appreciate how gentle but sure the guidance and mentoring was; Michael had a formidable intellect and could have demolished my flimsy arguments in a moment yet instead, he would always take the time to explain and teach. Teaching-led research deserves to be valued more highly. Michael had a clear vision. He was in the business of “growing researchers” and he knew that this involved sacrifice and a great deal of patient teaching. His passionate desire to grow researchers is evident in his article with Helen Irvine, which discusses the need for flexibility, reflection and reflexivity in qualitative research (Irvine & Gaffikin, 2006).

With hindsight, everything Michael did involved teaching. Perhaps that was because he was a teacher before entering academia, coming to accounting from the world of art. I always felt that Michael brought many of the skills of an artist to his thinking as an accounting academic. He could switch from the minutiae of technical accounting detail to the broad landscape of accounting thought in the way a painter moves between detailed brushstrokes and the broad sweep of the paintbrush. In approaching accounting, Michael always displayed an artist’s sensibilities or perhaps it is that he was a consummate storyteller. Certainly, if you shared a meal with Michael, there was inevitably a story about the history of the dish or one of its ingredients, leading to a cultural history of its origin, moving to a social history about all manner of little known things. It was always fascinating and always educational.

A significant number of the Michael’s doctoral students came from Indonesia or the Indian subcontinent because Michael believed it was important for accounting history to be inclusive and that meant moving away from the traditional Anglo-American bias that had prevailed in accounting research (Rasyid & Gaffikin, 1996; Sukoharsono & Gaffikin, 1993). The international dimension of his research interests is evident both in the topics selected and the diverse ethnic backgrounds of those with whom Michael collaborated (Dixon, Gaffikin, & Brown, 2009; Dixon, Gaffikin, Hauriasi, & Davey, 2009; Dixon, Gaffikin, Sharma, & Lawrence, 2009). It is all too easy to overlook that in each case, this meant he had to familiarise himself with another culture, its history and society, and its accounting. I know it was a task he relished that never became a chore.

In an effort to “grow accounting researchers”, Michael was instrumental in establishing a vibrant doctoral program at the University of Wollongong, with assistance from his colleagues. Since many universities have doctoral programs in accounting, this may not seem remarkable but it deserves to be mentioned because its research focus was historical accounting research, critical accounting research and research that challenged the epistemological and ontological boundaries of accounting. At the time, this was unprecedented in Australia and I know the program initially came in for much criticism because it dared to move beyond the dominant research paradigm in Australian accounting academia.

I knew *of* Michael before I *knew* Michael. I thought I knew him by his research, but accounting was only one of his many interests so his research only told me a little about him. Michael was extremely well read and to be mentored by him was to receive an education in philosophy, Greek and Roman architecture, literature, poetry, the performing arts, the fine arts and rugby, with possibly the occasional cooking lesson thrown in for good measure. There was a generosity of spirit about Michael. He was interested in everyone and everything and so he wanted to share what he knew with you, not through pretension but because he was so interested in, and excited by, knowledge that he assumed you would be just as excited by it. Joy is contagious and Michael was the first person who taught me that joy is to be found in historical accounting research. Without Michael’s influence, I might never have discovered that research is something that excites the soul and makes the spirit soar, not just something academics do to meet university publication targets, and I would have missed out on discovering the collegiality and friendship that is part of the

worldwide community of accounting historians, and I suspect I would not have come to appreciate the research of those accounting historians whose research I avidly read, and which always seems to provide a lesson in how to make my own research just that little bit better.

I once asked Michael about his eclectic interests and he said that he had learnt from Ray Chambers that it is important to embrace all knowledge. Born in India, Michael made his way via New Zealand to Australia. The Australian adventure came about because of Ray Chambers. As Michael told it:

*I was working in a (then) fairly insignificant accounting department of what was at the time a small university in New Zealand when I was charged with the responsibility of accompanying Ray Chambers and his wife Margaret to dinner. He had accepted an invitation to the University from its Accounting Student Society and for us it was a great occasion—to have such a distinguished, internationally-acclaimed visitor. During a wide-ranging conversation that evening, Ray suggested I consider joining his Department at the University of Sydney as he thought I would find it (intellectually) stimulating. I took up his suggestion and did not live to regret it (Gaffikin, 2012).*

Ray Chambers was referred to by Staubus (2003) as an intellectual giant and Moonitz (1982) as an accounting pioneer. He saw a potential in Michael that, through the intellectual hot-house that was the University of Sydney, flourished and blossomed into someone who has left an indelible legacy in Australia accounting academia and the worldwide accounting history community.

Much of Michael's research has been co-authored with those mentored by him but there is also a significant body of published research by him alone and it is through this research, that his in particular, personal research interests are most evident. The influence of Ray Chambers can be seen in Michael's individual work, which is something that Michael was always quick to acknowledge. The contribution of Ray Chambers to accounting thought was a topic dear to Michael's heart (Gaffikin, 1987, 2000a, 2000b, 2014). Through working as Ray Chamber's research assistant, Michael developed an interest in the philosophical structures that underpinned accounting and accounting research. Michael could be described as thinking about accounting at a meta-level. He was always more interested in epistemological and ontological issues than investigating specific accounting practices and their role in society. Research findings were secondary to understanding accounting thought itself.

Michael explored methodology in accounting (Gaffikin, 1987, 2014; Lodh & Gaffikin, 1997), which led to his interest in history because he saw the past and the present as inexorably linked. It was important to him that the term *methodology* was always used appropriately and to confuse the terms *method* and *methodology* was like waving a red rag in front of a bull. These terms continue to be used in published accounting research with imprecision and whenever I read an accounting article where someone has used the heading *methodology* and then proceeded to describe their *method*, I wince and think of Michael's reaction to such sloppiness. The precise use of language was always important to Michael. I know that he would have disapproved of the contemporary tendency in accounting to use Derrida (1977) solely to pull apart or dismantle accounting because that ignores Derrida's focus on looking for internal contradictions and inconsistencies. Michael always sought to begin by identifying the contradictions and inconsistencies (Gaffikin, 2003, 2011).

In accounting history, there is an ongoing debate about new history versus old history. This was not a debate of interest to Michael because he had moved beyond this artificial divide, viewing it as limiting our ability to deepen our understanding of accounting and its role in society (Gaffikin, 1998,

2011). The inclusivity that he brought to all that he did is reflected in his willingness to throw away artificial divisions in the interest of enhancing knowledge. Perhaps this maturity of thinking about historical accounting research should be described as Next Accounting History.

I am not sure whether I would have described Michael as a post-modernist or a post-structuralist, and it is not a conversation we ever had. Having recently re-read the majority of his published research as I gathered my thoughts about him and his legacy to accounting history, I realised that he would have smiled at these descriptors and then patiently explained that labels only matter to communicate ideas, but when we use them for the purposes of communication, we must use them precisely in order to communicate effectively. On reflection, I know he would have said that when a person labels themselves as a post-modernist or a post-structuralist, or a new or old accounting historian, what they are really doing is limiting their ability to bring new perspectives to their thinking. Nevertheless, there is one label that I would like to apply to Michael. It comes from John Edwards: he described Michael as a determined seeker of truth and fairness (Edwards, 2014) and I believe it is a most appropriate description.

There are people whose main legacy to accounting has been a seminal paper that has radically changed accounting thought. If I were to look for such a paper among Michael's published research, I would select *What is (accounting) history?*, which was awarded the annual prize for the best paper in the journal *Accounting History* (Gaffikin, 2011). In this article, Michael traced the historiography of history research and then considered whether the development of accounting history research has matched developments in general history. He drew attention to deficits in accounting history but his underlying concern was that historical accounting research continues to mature and gain respect as a discrete area of study.

Although I have attempted to identify a key piece of research, I felt a little uncomfortable doing so because I think that it does a disservice to Michael's intellectual legacy. There are many ways of having a lasting impact on accounting research. The seminal paper is one way. Michael chose another. He was not trying to change perception through one seminal paper but rather, through an incremental development in accounting thought that he refined over decades and which has shaped the way many contemporary researchers approach their own study of accounting history.

It would be remiss of me not to mention Michael's influence on accounting education in Australia. In addition to being an author of accounting textbooks (Gaffikin, 2008), Michael was an active member on committees organised by the professional accounting bodies in Australia to accredit tertiary level accounting degree programs. The degree programs of many in Australia have been strengthened because of Michael's input. In fact, there is no aspect of Australian accounting in which Michael did not have some involvement. In 2014 Michael and co-authors Ray Anderson and Geeta Singh wrote of Australian accounting educator and practitioner Sir Robert Keith Yorston (1902-1983) that he was at the forefront of professional dialogue, many of his ideas were ahead of his time and recognizing his contribution traces an important chapter in the history of accounting (Anderson, Gaffikin, & Singh, 2014). Exactly the same words could be written about Michael.

Although Michael was so active and engaged in all aspects of accounting, his first priority was always his family. He gained strength and support from his wonderful marriage to Angela, who was always his gifted and creative partner. He was so proud of his children and grandchildren, whom he loved dearly. He maintained a work life balance that many would envy.

Like many of my colleagues in accounting history, I think it is fair to say that my life has been richer because Michael was part of it, and is a little poorer because of his passing, but I take consolation in knowing that because of his influence on me, and consequently on the way I think about accounting, I am part of the living legacy that he left. That legacy extends beyond his home in Australia. It

includes members of the accounting community throughout the world. Michael once wrote that no generation should forget that it stands on the shoulders of those who went before (Gaffikin, 2003). He has left a solid foundation on which future generations may safely stand.

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