This is in recognition of the contributions made by Emeritus Professor Michael Gaffikin to the Accounting Profession, Accounting Education and subsequently to the Australian Business sector.

Michael John Renny Gaffikin was born in Kolkata on the 24th August 1944, and lived his formative years in India, the United Kingdom and New Zealand. He began his academic career at Massey University in New Zealand, where he met Ray Chambers who invited him to join his Department at The University of Sydney in Australia. In 1988, Michael was appointed to the Chair of Accounting at the University of Wollongong until his retirement in 2006. He continued to teach, research, serve on editorial boards and supervise PhD students until his untimely death in Dublin, Ireland on the 21st February 2017.

Michael was a very unique human being. A larger than life figure: with a generous heart, a brilliant mind, and a joyful and youthful spirit. He had a deep sense of social justice and a great personal responsibility for his fellow human beings and the world in which we live.

I first met Michael in 1992 at the Doctoral Consortium in Wollongong, while I was at the University of Sydney. His ambitious project of emancipating accounting from the tyranny of convention that only privileged the status quo - only ignited and revived ideas that had been brewing in my mind since my days at the London School of Economics and Political Science. He invited me in 1993 to join his troupe in Wollongong, and so I packed my bags and joined my new family of kindred spirits here in 1994. From that time, Michael became my supervisor, mentor, my intellectual sparring partner and above all my friend, who was not only so good to me but also my family.

To me, he was the Michael Angelo of Accounting, and I have affectionately addressed him, and referred to him, as Professori Michael Angelo – because he was indeed the quintessential Renaissance man. He was infectiously passionate in sharing his progressive sense of humanism with his colleagues and the future generations of accountants coming through our programs.
It was in this same spirit of the renaissance, that he dedicated himself to emancipating accounting practice beyond a passive acquiescence to accounting numbers and make accountants aware of the human impact of those numbers. For Michael, accounting is a social practice, which attempts to construct an account for reality that is of concern to our practice as accountants.

The reality of competing geopolitical interests are mostly about resource allocation tensions, that are often articulated in terms of economic, political, technological, social or ethical rationales, to name a few, while accounting practice is arbitrarily ‘calibrating’ their parameters, like ‘useful life’, ‘pension minimum age’, ‘working hours per week’, and so on, to influence the allocation of resources in favour of one party over another. Yet, professional practice is a contentious issue, because the theory, that offers our accounting practice (the act to ‘account for’) with its reasoned underpinnings, is anything but a coherent collection of “research trends, existing practice, and regulatory pronouncements”.

Michael believed that the threat of “our ontological predilections” is by far the greatest factor inhibiting our view and understanding of the world around us. He promoted a “spirit of enquiry” that embraced post-structuralism and post-modernism to “challenge and critique” existing knowledge as well as “interdisciplinary exploration” to resolve some of the issues facing accounting practice. Those range from globalisation, deregulation of global financial markets, business ethics, to climate change. His main concern is that those issues cannot be simply “resolved in purely economic terms”, but rather through a broader vision of those issues - given that accounting is reflexively being affected and affecting the socio-economic and political spheres, through its “processes and enabling of technologies of economic control.”

On his watch, our department of accounting and finance was transformed into a unique globally identifiable brand that was inseparable from the Michael Gaffikin’s progressive accounting research. He was a fearless intellectual whose research challenged the injustice of privileging the status quo, and confronted convention with his deep sense of concern for the human condition. In rising so far above the status quo of the world of Numbermania, just like Icarus in the Greek mythology, it was not without a personal cost to him.

To his students, he was a living God of accounting knowledge and worldly wisdom. As a PhD supervisor and mentor, Michael selflessly encouraged and empowered his students to confront pertinent questions in accounting research concerning the state of the human condition. Though, he was disheartened that some succumbed to expediency or were forced to surrender to the difficulties of ‘the road less travelled’ and acquiesce with the status quo.

To his colleagues, he was open, considerate, respectful of their professional judgment, and defended their right to intellectual independence.

To his friends, he was a caring and authentic human being that was always there to listen and help. There are many of us who have experienced Michael and Angela’s generous hospitality. It was an absolutely joyful experience to be around his infectious wit and intellectual sparring that left you drunkard with his knowledge and wisdom.

Michael will be sorely missed but it is consoling to know that his legacy will not only continue to live on through his family and all the people that were touched by his humanity – but also through his ideas. Just as ideas are infectious and never die, so too, Michael will live on through his ideas that will inspire generations to come.

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