Emeritus Professor Michael Gaffikin departed this world on the 21st February 2017 and this short discourse is to acknowledge his contributions to the Accounting Profession, the Accounting Literature and Accounting Education. Michael was at the forefront of the transformation of accounting from a mere technical form of number crunching to the recognition that accounting was a social construct that was as much a part of the fabric of the capitalist environment as it was a force upon the capitalist society. This placed him at the very centre of the Critical Accounting evolution that has been considered as the era of enlightenment that convalesced across the globe during the 1990’s. In this respect his work is essential to the recognition of the social influences and impacts of accounting.

Michael was a mentor, a leader and a friend and I feel privileged to have known him and to have worked with him. He provided a vision and a commitment that is unparalleled in the Accounting field and will forever be the standard against which future generations will be measured.

Ronald William Perrin
University of Wollongong

My best recollection is that I first meet Professor Michael Gaffikin in 1989, and from that moment forward he became the inspiration for my academic career. He opened my eyes to a way of seeing accounting that had a profound effect on my understanding of what it meant to be an academic in search of the holy grail in accounting theory. Later I joined the team at Wollongong in the Department of Accounting as it was known back in the mid 1990’s and again I was impressed by his dedication, leadership and management style - collegiality was not just a word back then it was a reality. Monthly BBQ’s on his office veranda, and those magnificent meals he made himself for the Doctoral Consortium evenings, had the TV shows for cooking been around then he would have been an ideal contestant. However, the last word to express just what a lasting impression he had on all around him must go to my daughter she was only 4 years old back then but to her he was like a cuddly teddy bear with a penchant for chocolate milk shakes. When I told her of Michael’s passing she immediately remembered him and that is as much a part of his legacy as his contribution to accounting.

Gregory Kenneth Laing
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