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Developing a Community of Practice: Michael Gaffikin and Critical Accounting Research

This paper demonstrates the role of a community of practice in academic endeavour, focusing on the influence of place and the role of thought leaders in guiding academic development. This is illustrated with reference to the influence of Emeritus Professor Michael Gaffikin in establishing a critical accounting community of practice at the University of Wollongong (UOW) through his PhD supervisions. Social network analysis (SNA) is used to visualize the 43 PhD supervisions undertaken by Gaffikin during his career, and subsequent PhD supervisions of his students, and students of those students. SNA illustrates the structure of relationships, and the paths through which scholars learnt from one another, which we combine with qualitative analysis of recollections, acknowledgments, and doctoral theses. We demonstrate the role of Gaffikin, as the intellectual thought leader, and UOW, as the intellectual place, in the development of the critical accounting community of practice. The development of critical accounting scholarship was a function of Gaffikin's intellectual and professional leadership, which he executed through PhD supervision, the annual Doctoral Consortium, and his direction at UOW. This paper highlights the importance of local communities for the development of research agendas, and the influence of PhD supervisors on the professional development of students.

Key words: Communities of practice; Critical accounting; Michael Gaffikin; PhD supervision; Social network analysis.

A community of practice is a 'group of people who share a concern or passion for something they do and learn how to do it better as they interact' (Wenger-Trayner and Wenger-Trayner, 2015). Communities of practice emphasize the interdependence of social and intellectual ties. Encouraged by particular 'thought leaders', the community colonizes a knowledge domain, or a field of study, that creates common ground and a sense of common intellectual identity. Structures

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such as institutions, journals, conferences, or graduate programs foster interpersonal relationships, collaboration, and the recruitment of younger scholars. These social ties lead to communication, ideas-sharing, and learning, reaffirming the group's purpose and contribution to the academy (Gerstein *et al.*, 2016; see also Kaidonis (2009) for work on epistemic communities). The purpose of this paper is to explicate the role of thought leaders, as well as place, in the development of communities of practice. It does this by examining the role of Emeritus Professor Michael Gaffikin in establishing a critical accounting community at the University of Wollongong (UOW).

Michael Gaffikin was an academic mentor and leader in accounting scholarship, championing the critical accounting agenda during his years as an accounting academic. Having held positions at the University of Massey, New Zealand, and the University of Sydney, Australia, Gaffikin took up a professorial position at UOW in 1988 where he worked until his retirement in 2006, and as Emeritus Professor until he passed away in 2017. During his academic career, Gaffikin published over 100 refereed journal articles, numerous books and book chapters, gave keynote addresses, served on academic and professional committees, held editorial roles on leading academic journals, and maintained visiting scholar positions in six countries across four continents (Irvine, 2017). Arguably, one of Gaffikin's most significant contributions to accounting scholarship came in the form of his PhD supervision, and it is these supervisions that are the focus of the paper. During his time at UOW, Gaffikin supervised 43 doctoral students, building a community of scholars with national and international influence. Gaffikin recognized the importance of understanding accounting as a 'social science to which critique must be consciously and persistently applied' (Kaidonis, 2009, p. 291). This theme was also reflected in much of the work of his PhD students. For Gaffikin and his students, their shared concern was the socially constructed nature of accounting, and the need to recognize accounting as a social tool that can be used to manipulate and persuade (Lehman, 2009).

In an elegant parallel consistent with Gaffikin's constructivist view of accounting, social and intellectual elements are intertwined within communities of practice (Gerstein *et al.*, 2016). The development of social ties and the commitment of members to the shared norms of the critical accounting movement—social justice, abuses of power, and the importance of history (among other, related themes)—has sustained the intellectual movement generally, and Gaffikin's contributions specifically.

Communities of practice are of interest to those seeking to develop both the deep learning of disciplines, and the innovative knowledge that breaks down the barriers between them (Gerstein *et al.*, 2016). The influence of social and contextual factors in the development of knowledge is a key concern of higher education organizations and governments that aim to improve research infrastructure and collaboration between the academy, industry, and policymakers.

In order to understand the development of the critical accounting field, and the role of leaders and teachers in developing this community of practice, we visualize

the community's PhD supervisions using social network analysis (SNA). Much like a family tree, the network shows the significance of Gaffikin's contribution, and the UOW accounting community, to the propagation of this intellectual movement through mentorship, collaboration, and teaching. Following this, the research objectives of this study are:

1. to examine the critical accounting community of practice, and the role of Gaffikin, as an intellectual thought leader, in the development of this community;
2. to analyse and visually represent the community of practice as a network of PhD supervision connections;
3. to analyse the role of 'place' (UOW) in the development of an intellectual movement.

COMMUNITIES OF PRACTICE

A community of practice is a continual process of social and intellectual negotiation amongst members of the group, and their knowledge domain. This occurs through shared *participation* (social and professional interactions) and *reification* (the process through which ideas and meanings are understood) amongst members of the group (Wenger, 2010; Gerstein *et al.*, 2016). The interdependence of social structure and patterns of knowledge has been established for a range of contemporary (Reagans and McEvily, 2003; Bozeman and Corely, 2004; Hu and Racherla, 2008; Fleischman and Schuele, 2009) and historical (Marcuzzo *et al.*, 2008; Cot, 2011; Goodwin, 2011; Wright, 2016) intellectual communities.

Participation in a community of practice occurs through social and professional networks. Scholars may be motivated to form social interactions to satisfy their personal preferences; exchange valuable resources; or maximize collective abilities and the benefits of co-ordinated action (Granovetter, 1978; Coleman, 1988; Burt, 2000; Burt, 2004; Cropanzano and Mitchell, 2005; Millar and Choi, 2009). Networks may form through cognitive factors, with scholars seeking out those with similar or complementary skills and knowledge (Lazarsfeld and Merton, 1954; Wegner, 1987; Brass, 1995; Hollingshead, 1998; McPherson *et al.*, 2001; Hollingshead *et al.*, 2002; Katz *et al.*, 2004). Social networks may also form through contextual factors, with joint activities such as institutions, conferences, journals, and professional societies structuring contact amongst members (Mullins, 1973a; Price, 1986; Boschma, 2005; Ponds *et al.*, 2007; Wright, 2016; Kuhn, 1970).

Social networks represent opportunities for communication between scholars, and this communication is key to the production and dissemination of knowledge (de Solla Price, 1963; Crane, 1972; Mullins, 1973b; Mulkay *et al.*, 1975; de Solla Price, 1986). Strong ties in a network generally facilitate trust, norms, accountability and common values, improving co-ordinated action and increasing social capital (Coleman, 1988; Burt, 2004; Hu and Racherla, 2008; McWilliams

et al., 2009; Siler, 2013). Those with strong ties are more likely to exchange knowledge, and compatibility in language, theoretical background, and methodology means that information is communicated more effectively by the source and translated and understood more easily by the recipient (Coleman, 1988; Reagans and McEvily, 2003; Sorenson *et al.*, 2006). However, dense social structures can also lead to informational inertia, as communication is routed inwards and members of the group have access to similar ideas and contacts (Granovetter, 1973; Katz and Allen, 1982; Millar and Choi, 2009). Weak ties, while associated with lower trust and fewer common values, increase the diversity of knowledge in an intellectual network. There is a lower chance that an individual's connections are also acquainted, leading to contacts that have diverse backgrounds and ideas. Weak ties are seen as the source of 'bridges' between different domains of knowledge, which can increase the group's capacity for innovation and their overall knowledge output (Granovetter, 1973; Burt, 2004). The type of ties in an intellectual community thus has implications for the type of knowledge produced.

A community of practice also develops through shared understandings of a common knowledge domain. Kuhn (1970) describes the *disciplinary matrix*, which includes the symbolic generalizations, models, and exemplary work that define the community's main questions and solutions. Knowledge domains are referred to as 'tribes' of scholars occupying intellectual 'territories' (Hu and Racherla, 2008; Ding, 2011; Becher and Trowler, 2001). Members of a knowledge domain have common ground and a clear sense of identity. They reify intellectual objects to maintain identity, purpose, theoretical contribution, and methodological frameworks.

Combining both participation in the group's professional activities, and reification of the key shared ideas, a community of practice may be sustained through a particular workplace or institution. Physical *space* structures professional interactions, as geographic proximity increases the incidence of academic collaboration and the diffusion of ideas (Allen, 1977; Jaffe *et al.*, 1993; Katz, 1993; Katz, 1994; Audretsch and Feldman, 1996; Feldman, 1999; Van Oort, 2004; Hussler and Ronde, 2007; Ponds *et al.*, 2007). Close proximity increases chance encounters, and the probability that two scholars share a common focus such as a workplace, church, or sports team (Hedstrom, 1994). Geographic proximity also contributes to knowledge diffusion, as it is associated with in-person communication that incorporates non-verbal cues to ensure knowledge is received and understood effectively (Sorenson *et al.*, 2006). *Place* also matters for intellectual communities. A community's place is constructed—through ensconcing the physical space with history, identity, and memory—by those who participate (Gieryn, 2000). By engaging members in activities, interactions, and common experiences, the community of practice contributes to a convergence of place identity. This facilitates a sense of security and well-being, stabilizes memories, sustains hierarchies, and contributes to a common identity and purpose (Altman and Low, 1992; Manzo and Devine-Wright, 2013). Both the physical *space* of a particular institution, and the sense of *place* imbued by members of the group, fosters professional and intellectual convergence.

The critical accounting movement was propagated through an academic community. While we focus on Gaffikin's role in supervising students and disseminating these ideas, by examining the interdependence of students, supervisors, and institutions, we analyze an academic community of practice. Within the critical accounting academe, and certainly amongst those in Gaffikin's community, notions of socially constructed meaning, the importance of methodological and theoretical rigour, and the (dis)empowering capacity of accounting information are the reified artefacts that members of the community draw upon as a means of helping to create community identity (Kaidonis, 2009; Lehman, 2009; Irvine, 2017; Vande Walle, 2017). In the critical accounting community of practice, reification is also reflected in the PhD theses supervised by Gaffikin, which represent contributions to meaning and identity that help to anchor, coordinate, and sustain the community (Wenger, 2010). PhD supervision is recognized as an important element in the development of any knowledge domain (Subramanyam, 1983; Collins *et al.*, 1989; Katz, 1993; Johnston, 1998; Laudel, 2002; Pearson and Brew, 2002; Bozeman and Corely, 2004; Lee, 2008; Curry and Lillis, 2010). Supervision generally involves geographic proximity, social interactions, and intellectual influence. Students engage in a *cognitive apprenticeship*, with the supervisor observing students, assisting them with their project, encouraging them to think critically, and enculturating them to the community of practice for the field (Collins *et al.*, 1989; Pearson and Brew, 2002; Lee, 2008). PhD supervision also involves a *mentorship* component, which involves the supervisor looking for opportunities within the research, and recommending the student to relevant research and professional communities (Johnston, 1998; Pearson and Brew, 2002). The supervisor acts as the gatekeeper to the community, with their endorsement giving the student access to relevant journals, societies, and conferences. These functions mean there can be strong ties and long-lasting intellectual lineage between PhD students and supervisors.

VISUALIZING AND ANALYZING THE CRITICAL ACCOUNTING COMMUNITY

In order to understand role of PhD supervision in the development of the critical accounting community of practice, Gaffikin's supervisions have been mapped using SNA. Despite the importance of PhD supervision for intellectual communities, visualizations of this phenomenon are rare. Academic genealogies visualize student-supervisor interactions as a 'family tree' (Jackson, 2007; The Academic Family Tree, 2017; The PhDTree Project, 2017). Genealogies indicate top-down generational influence, visualizing the process of supervision as one in which members of one single generation pass down knowledge, techniques, and professional contacts to their students. As we discuss below, in our case the structure of PhD supervision is not quite so stratified, with two-way interaction and interaction between generations. Visualizing PhD supervision as a social and

professional network is thus a more realistic way to analyze this form of interaction. SNA has, as yet, not been used to map PhD supervision as part of an academic community.

SNA is a collection of visual and numerical methods that are used to analyze the pattern and impact of social relationships between individuals. It is a transdisciplinary methodology with wide applicability to questions interrogating the nature and effect of connections between people and objects. It reflects a social-deterministic approach to understanding intellectual communities, highlighting the role of interpersonal connections in developing knowledge (Kuhn, 1970; Whitley, 1984; Mirowski, 1989). The analysis of separate disciplines is the most frequent application of SNA to intellectual networks, and is usually conducted as a form of self-reflection by the members of each academic community. Studies of the sociology, information science, management, accounting, hospitality research, economics, and biology and biomedical science disciplines have discussed issues such as the type of communication between scholars, the nature and reason for citation patterns, the reasons for collaboration, and the social and intellectual cohesiveness of the discipline (Lievrouw, 1990; Cappell and Guterbock, 1992; White and McCain, 1998; Laband and Tollison, 2000; Pieters and Baumgartner, 2002; Moody, 2004; Beattie and Davie, 2006; Hu and Racherla, 2008; Fleischman and Schuele, 2009; McWilliams *et al.*, 2009; Ding, 2011; Ying and Xiao, 2012; Siler, 2013).

SNA provides a visual perspective of this community of practice, highlighting the role of interpersonal connections as a source of learning, knowledge production, and ideas dissemination. This adds to current approaches for analyzing the accounting discipline, which, for example, review the development and success of particular journals (O'Dwyer and Unerman, 2016; Carnegie and Napier, 2017; Guthrie and Parker, 2017), examine patterns of co-authorship (Endenich and Trapp, 2016), and analyze the publication and review processes in accounting and business disciplines (Adler and Liyanarachchi, 2015; Dalton *et al.*, 2016; Wood, 2016; Dhanani and Jones, 2017). SNA provides a snapshot of a large amount of data, and gives meaning to these data by positioning actors in the network based on their connections. SNA thus assists the identification of patterns, key actors, and the paths through which new ideas may travel.

In the network map that follows, a participant or individual is referred to as an *actor* and is represented as a *node* in the network. Relationships between actors are shown as lines in the network, called *ties*. Ties in our case are *binary*, meaning the relationship either exists or it does not. While PhD supervision is traditionally thought of as a one-way coaching and mentorship relationship, there is some recognition that supervision involves collaboration and a two-way exchange of ideas. Generally, this is through a greater tendency for supervisors and students to collaborate (Katz, 1993; Laudel, 2002; Bozeman and Corely, 2004). In recognition of this, we have visualized PhD supervision as a two-way interaction.

Data have been collected for three 'generations' of PhD students. Michael Gaffikin's 43 PhD students, with theses completed between 1993 and 2016, are the first generation. The second generation are those who were supervised by one or

more first-generation students, and the third generation are those who were supervised by one or more of those in the second generation (in some cases, third-generation students were supervised jointly by first- and second-generation students). This academic community thus includes those who had direct and indirect ties with Gaffikin. The first generation of data was collected by accessing the PhD thesis database held by UOW. Once the dataset for the first generation was complete, each of Gaffikin's 43 PhD students was contacted via email to obtain information about the research students that he or she had supervised. Data was obtained from 21 of the first generation of students, with the remaining half either uncontactable or non-responsive to multiple email attempts. Information obtained from the first generation of students formed the dataset for the second generation. This process was replicated to obtain data for the third generation. After the third generation, current or recently-completed theses were most common, meaning they had not (yet) supervised their own students. Many of the first generation remained employed at, or closely connected to, UOW. The resulting social capital they had with the authors meant they were more likely to reply to data collection inquiries.

From these data of supervisors and students, network maps have been analyzed using *UCINET* and visualized with *NetDraw*. *UCINET* was designed by leading social network researchers—Lin Freeman, Steve Borgatti, and Martin Everett—as a way to allow others to undertake the kind of research they themselves were conducting. *UCINET* is a very established, well-regarded, and stable platform for SNA (Hanneman and Riddle, 2005; Scott, 2012). *NetDraw* is provided with the *UCINET* program, and the two platforms work together quickly and easily. Visualizations have analytical power, allowing the identification of relationships, patterns, and outliers that are obscured in qualitative or quantitative analysis. *NetDraw*'s spring-embedding function, with Gower scaling, has been used to place nodes with more shared ties closer together, and move those with fewer ties further apart. This means that those who shared common connections are placed together in a cluster.

While a supervision relationship generally involves cognitive apprenticeship and mentorship roles, there are myriad forms and functions evident in intellectual communities. Depending on the personalities of the supervisor and student, the process may have a large or small effect, and may be positive or negative. The constraints on this focus may also vary, with some relationships very intense, and others very mild. A limitation of the SNA is that it obscures such nuance, visualizing the same ties between scholars irrespective of their individual experience.

To account for this, we complement the SNA with two forms of qualitative analysis. First, we have incorporated recollections from first-generation students about the nature and impact of supervision within this community. All first-generation students were approached. Questions were broad and open-ended, encouraging the responders to direct the data in such a way that reflected their experience. Lines of inquiry included the level of involvement of their supervisor(s), the role Gaffikin played in directing or influencing their thesis,

longer-term effects of their PhD on their research agenda, and the influence of Gaffikin on the UOW accounting community more generally. Nine first-generation students responded during September 2017: Andrew, Funnell, Kaidonis, Irvine, Silaen, Rudkin, Mir, Yapa, and Roudaki. These have been combined with published recollections of Gaffikin's career and the UOW accounting community (Gaffikin, 2009a; Kaidonis, 2009; Irvine, 2017; Silaen, 2017).

This acknowledgments from all first-generation students have also been analyzed to supplement our analysis.¹ In obtaining qualitative data, we have focused on students' discussion of PhD supervision, and the UOW accounting community generally. Acknowledgments are not included in the reward system for academia (as opposed to citations or co-authorship), so they are usually considered an authentic representation of a scholar's influences (Wernick, 1991; Cronin, 2004). However, the power structure of PhD supervision, and the role of the supervisor as the 'gatekeeper' for submission and future employment, means there may be pressure for students to represent their supervisor in a favourable light. We adopt a critical lens to 'read between the lines' of these qualitative sources.

Second, to establish the development of the critical accounting community of practice through Gaffikin's PhD supervision, we have examined thesis titles and abstracts to identify common themes and research approaches amongst scholars. There are many ways to categorize research approaches, such as Chua's (1986) mainstream, interpretive, or critical classification of dominant assumptions, or Burrell and Morgan's (1979) four paradigms for the analysis of social theory. In his 'Idea of Accounting', Gaffikin (2005, p. xiii) considers ontologies, at their 'simplest and crudest' level, as realist or constructionist, which he later broadens to describe categories of accounting research that are positivist, postpositivist, or critical.² The PhD theses within the community of practice were categorized into one of these three categories. For example, Sandra Chapple's (2014) thesis was entitled *Adoption of International Financial Reporting Standards in Australia: Structure, Agency and Unintended Consequences* and a review of the abstract revealed that it used Giddens' structuration theory to offer a critical inquiry into the historical decision of the Australian Government to adopt international accounting standards. On this basis, Chapple's thesis was characterized as a critical study. To ensure consistency and accuracy, feedback on the categorizations was sought from colleagues who are critical accounting researchers.³

¹ The full list of theses and their classifications are provided in Appendix 1.

² In Gaffikin's (2005, p. xiii) words: 'The positive or postpositivist researchers hold to naïve or critical realist ontologies. That is, the positivist contends there is a reality "out there" to be examined, understood, explained and controlled. The postpositivist holds that reality can never be fully comprehended only approximated and undertakes multiple methods for capturing as much of reality as possible'. Critical theorists emphatically reject the possibility of objectivist knowledge (Lehman, 2009), and are instead ontologically committed to notions of social constructionism that is rooted in language and history (Gaffikin, 2005).

³ Many of these colleagues were the authors, or direct supervisors of the authors, of the theses.

Our methodology thus includes complementary components. The quantitative and visual SNA illuminates the broad social structure and potential avenues for influence between scholars. The qualitative analysis of these reveals 'outcomes', or how the influence of PhD supervision and the UOW community manifested in each student's work. Written recollections indicate the link between the SNA and the qualitative analysis, providing insight into *how* the process of supervision led to intellectual influence.

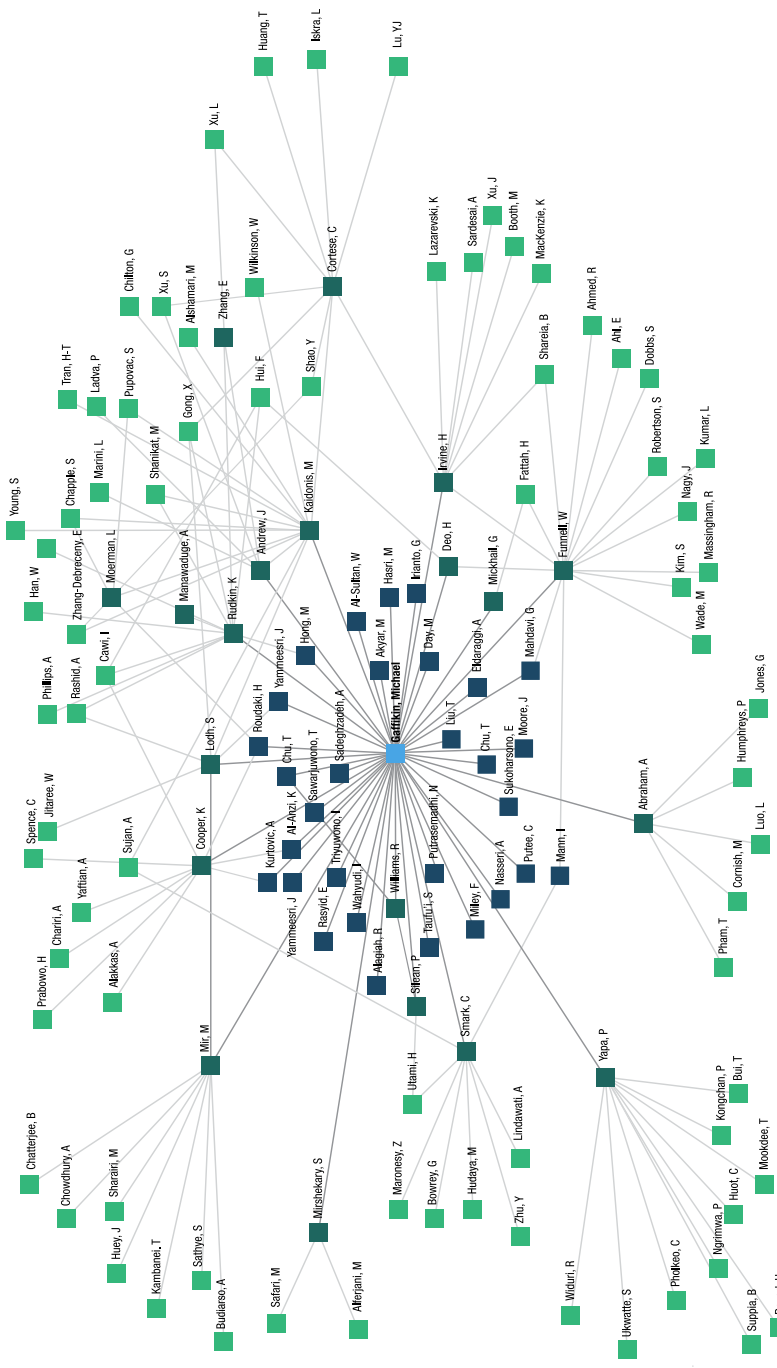
THE DEVELOPMENT OF THE UOW CRITICAL ACCOUNTING COMMUNITY

Figure 1 presents the PhD supervision network for the UOW accounting community. Radiating out from Gaffikin in the centre, the network indicates that there were 19 scholars who continued Gaffikin's legacy through supervision of their own students. Of these, 15 were first-generation students, and three (Cortese, Moerman, and Zhang) were from the second generation. Those scholars who remained at UOW formed a clique. Gaffikin and first-generation students repeatedly co-supervised, including Williams, Lodh, Funnell, Deo, Rudkin, and Kaidonis. There were also repeated interactions amongst first-generation students, through their co-supervision of second- or third-generation students. Irvine and Kaidonis supervised Cortese; Smark and Funnell supervised Mann; Mickhail and Rudkin, Lodh and Cortese supervised Gong; Smark and Kaidonis supervised Sujan. As indicated by Figure 1, there is a web of strong professional ties amongst the UOW-based scholars that was not entirely attributable to Gaffikin's high number of PhD completions. By comparison, those scholars who built a career elsewhere—such as Yapa, Mir, Mirshekary, and Abraham—did not co-supervise with other members of the UOW community. Visually, these scholars are placed outside of the main cluster in Figure 1. Their role in this community was distinctive; they had weaker ties to the UOW community, but increased the diversity of ties by exposing the critical accounting approach to scholars at other institutions.

Figure 1 thus demonstrates the role of UOW in the development of this intellectual community. Those who remained at the institution continued to interact regularly through PhD co-supervision; those who moved elsewhere developed new connections. Different network structures for these two groups of scholars was due to the nature of scholarly activity at UOW during Gaffikin's career.

Gaffikin's style of PhD supervision was a mixture of limited interpersonal contact but substantial intellectual influence. Students have recalled very few individual meetings with Gaffikin. Rudkin, for instance, has commented that she probably had only three one-on-one meetings with Gaffikin across her entire candidature. Mir has similarly remembered sparse contact with Gaffikin, and that his regular contact was with his secondary supervisor instead. 'Management by

FIGURE 1
PHD SUPERVISION IN THE CRITICAL ACCOUNTING COMMUNITY



Note: Directed ties indicate the scholar (source) supervised the student (destination). Green nodes are those students who were employed by UOW after their PhD, orange nodes show those students who were employed elsewhere.

exception' was a common model of supervision, with students left to research independently, approaching Gaffikin only when they had issues. Despite this, his students were quick to clarify that they did not feel unsupported, and that if they did need assistance that Gaffikin was always there to provide it (Irvine, Rudkin, Mir correspondence). In their theses, most students thanked Gaffikin for his support, patience, and encouragement.

Despite limited individual meetings, Gaffikin has been remembered as a strong intellectual influence on his students. Students have recalled that he did not specifically direct the content of their theses (Andrew, Funnell, Kaidonis, Irvine, Rudkin correspondence). Cooper similarly acknowledged that Gaffikin 'gently nudged me towards the general topic area of study' (1994, p. iii). He was not an autocrat; instead Gaffikin helped students explore, find, and connect with critical accounting perspectives. Several students have remembered his role in providing advice about the most appropriate theoretical framework or research method (Funnell, Silaen, Yapa, Irvine correspondence). Andrew has reflected that Gaffikin helped her discover how her training in accounting 'could be connected to my concerns about the world more broadly', and Irvine has commented that 'thinking theoretically and historically permeates my research ... These are attributable to Michael's influence'. Roudaki, a student of Gaffikin's in the last years of his life, has commented that Gaffikin helped form links across theories and case studies (Roudaki correspondence). In theses, metaphors of freedom, journeys, and exploration permeate students' acknowledgment of Gaffikin. Abraham, Mirshekary, Hong, Kaidonis, and Mustafa each acknowledged him for allowing them to explore different ideas (Kaidonis, 1996, p. iii; Abraham, 1999, p. iv; Mirshekary, 1999, p. iv; Mustafa, 2006, p. iv; Hong, 2014, p. ii). Abraham, for instance, thanked Gaffikin for encouraging the 'freedom of discovery as I stumbled through the maze of research' (Abraham, 1999, p. iv).

In some cases, Gaffikin was more explicit in his direction of theses, with some students acknowledging Gaffikin's guidance through unknown territory (see, for example, Rasyid, 1995; Sawarjuwono, 1995; Triyuwono, 1995; Taufu'i, 1996; Al-Sultan, 1999; Kurtovic, 2000; Chu, 2004; Wahyudi, 2004; Nasser, 2007; Eldarragi, 2008; Mickhail, 2013). Mir (correspondence) recalls that Gaffikin advised a major change to his thesis in the initial stage:

He simply said to me that if I was thinking of doing a positivistic study then I should go to another University for doing my PhD. Hence, I ended up with adopting qualitative critical methodological approach in my thesis.

While this type of direction of theses may be interpreted as coercion, Gaffikin was actively promoting UOW accounting research as that which considered alternative research methodologies (Gaffikin, 2009b). Gaffikin, like most doctoral supervisors, chose to supervise in his area of expertise, thereby building the profile of his research area. However, long-time colleague Professor David Johnstone recalls Gaffikin's support of all disciplines, qualitative and quantitative, noting that he

'liked some differences between people and encouraged anyone doing something research-wise' (Johnstone correspondence).

Gaffikin was also an aspirational figure, contributing to group-learning simply by being a scholar who students sought to emulate. His students have remembered him as a 'visionary', an 'intellectual giant', and a 'leader' in critical accounting research (Funnell, Irvine, Andrew correspondence, respectively). In theses, he was thanked for the 'inspiration' he provided (Al-Anzi, 2000; Irianto, 2004; Nasser, 2007; Hong, 2014). Students described the process of supervision by Gaffikin as an 'opening' to allude to both an expanded mind and a new beginning. Gaffikin opened 'windows of opportunity' for Irianto (Irianto, 2004, p. ii), and the 'door of knowledge' for Puttee (Puttee, 2005, p. viii). He opened Eldarragi's mind to the complex ideology of accounting, Wahyudi's mind to understanding accounting as a social science, and Mickhail's eyes to a 'completely different view of accounting' (Wahyudi, 2004; Eldarragi, 2008; Mickhail, 2013, p. 7). Irvine (correspondence) has reflected 'I constantly measure myself against [Gaffikin], and find myself wanting! But this is in the best possible way. He set an aspirational standard of ethical scholarship and intellectual endeavor'.

Though students highlight different aspects of Gaffikin's supervision, what is clear is the importance of Gaffikin in developing a *cognitive apprenticeship* (Collins *et al.*, 1989; Pearson and Brew, 2002; Lee, 2008). His students remember limited individual interaction, and yet his influence on their ideas and research agenda is clear.

As noted, the theses in our dataset were categorized as positivist, postpositivist, or critical (Gaffikin, 2005). The vast majority of theses in our dataset were conducted in the postpositivist and critical vein. Indeed, all but two of the first generation of students in the network wrote interpretive or critical theses, with almost three-quarters (74%) of first-generation students adopting a critical approach (see Appendix 1). Across the dataset network, 116 theses were completed. Over half of those (54%) were classified as critical according to our categorizations, with a further 37% classified as postpositive (see Appendix 1).

That over 90% of students across the dataset wrote theses that were critical or postpositivist speaks to the sustained influence of Gaffikin as an intellectual thought leader within the critical accounting community.⁴ Recognition of the socially constructed (and constructing) nature of accounting was a dominant ontological feature of these theses, with explicit acknowledgment of the philosophical principles on which the research was based foundational in these studies. Often, entire chapters were devoted to 'methodology', in which the students' epistemological, ontological, and methodological framing for their research was established (see, for example, Kaidonis, 1996; Mir, 1998; Cortese, 2006; Moerman, 2009; Chapple, 2014; Hong, 2014; Xu L., 2014). Gaffikin's influence here, both directly to the first generation and indirectly to the second

⁴ Students that wrote theses in the positivist tradition were either co-supervised by experts in mainstream methodologies or were second- or third-generation students who were not supervised by Gaffikin.

and third generations, is clear. Gaffikin openly admonished research that does not situate accounting within its broader context and his students, and students of those students, show a strong commitment to his ideas about the importance of philosophical grounding of research (see, for example, Gaffikin, 1987; Gaffikin, 2005; Gaffikin, 2008; Gaffikin, 2009b; Lehman, 2009).

The theoretical frameworks of theses in the dataset also reflected critical and interpretive approaches. Theorizations of accounting practice using the philosophical works of Michel Foucault, Karl Marx, Jürgen Habermas, and Anthony Giddens, for example, have been important contributions to the critical accounting community (see, for example, Sawarjuwono, 1995; Alagiah, 1996; Deo, 1999; Chapple, 2014; Maronesy, 2015; Gong, 2016), and considerations of power (Irianto, 2004; Cortese, 2006; Lindawati, 2010; Pupovac, 2014), neoliberalism (Andrew, 1999; Zhang, 2012), accountability (Bowrey, 2012; Hudaya, 2014), theology (Irvine, 1999; Moerman, 2009), politics (Xu S., 2014; Gong, 2016), culture (Kaidonis, 1996; Hui, 2008; Xu L., 2014; Huang, 2016; Han, 2017), and globalization (Mickhail, 2013), are common to many theses produced by this community.

Methodological themes were often ethnographic or case-study based, and many, especially interpretive, postpositivist studies, were country specific and investigated the emergence of accounting as a profession or technology in a particular setting. Many of Gaffikin's students were international and their theses were contextualized to the students' country of origin, including Indonesia, Libya, Iran, Thailand, Vietnam, Tonga, Malaysia, Kuwait, and China. Historical research was also a common methodological theme, particularly in critical studies, and traced the influence of accounting practice, for example, during medieval China (Hong, 2014), in the British Navy (Mann, 2014), in Mao's China (Xu L., 2014), and during colonial Australia (Moore, 1998). Methods were based on discourse analyses of archival data, interviewing, surveys, and participant observation. These contributions are testament to Gaffikin's 'indubitable research programme' (Lehman, 2009, p. 258).

Gaffikin's role in the UOW community went beyond his individual interactions as a supervisor. He was instrumental in establishing a community of critical accounting scholars, which fostered professional ties amongst his students independently of him. Some have reflected that Gaffikin's hands-off supervision was the result of his large student load. At any one time Gaffikin had 20 (Kaidonis, Irvine, Rudkin correspondence), or as many as 30, PhD students (Mir correspondence). To combat this, Gaffikin organized fortnightly joint meetings that included all of his students, and their other supervisors. These joint supervision meetings performed social functions; mitigating isolation and making students feel part of a community of scholars. They were also important intellectual events, with robust debate amongst students and staff members. Students would share their progress and receive feedback on working papers, and staff members would share practical research skills. Rudkin has recalled Warwick Funnell sharing his card system of organizing literature reviews, and David Johnstone helping with statistical analysis, which was important for those students

who pursued positivist approaches in their theses. While students generally had limited interaction with Gaffikin himself, joint supervision workshops encouraged interactions amongst the particular cohort of students and between students and non-supervisor staff members. In theses, students acknowledged non-supervisor staff members. For example, Nasserri thanked Funnell, Kaidonis, and Christopher Poullaos; Smark thanked Funnell, Irvine, Andrew, Ruth Hines, and Tony Tinker; and Putrasemadhi acknowledged members of the department generally (Kaidonis, 1996, p. iii; Putrasemadhi, 1997, p. viii; Smark, 2002, p. 9; Nasserri, 2007, p. vi). These connections likely encouraged ongoing appointments for UOW-trained students, and the ongoing co-supervision ties seen amongst UOW-based scholars in Figure 1.

UOW was thus a 'place' that encouraged the critical accounting community of practice. Gaffikin's role in influencing his own students, whilst also developing a community of researchers, fostered intellectual consistency and strong ties amongst UOW accounting scholars. This otherwise fairly closed community was exposed to social and intellectual diversity through the Doctoral Consortium. Established under Gaffikin's leadership in the 1980s, the forum 'was designed to promote accounting research employing alternative and qualitative research methodologies' (Gaffikin, 2009a, p. 268). Over 60 visiting professors from Australia, Canada, the UK, and the US participated between 1989 and 2008. Of these, eight presenters were affiliated with UOW, 17 were from other Australian universities, and the remaining 31 were from universities overseas (Kaidonis, 2009). Presentations were eclectic—from papers discussing particular case studies to methodological issues and broad theoretical musings. Papers were often geared towards the graduate student audience, including David Johnstone's paper outlining the problems of using statistical inference (July 1989), Stewart Clegg's introduction to the theories of Max Weber (August 1993), Tony Tinker's discussion of subjectivity as a part of training in accounting (July 1996), and Glen Lehman's paper on publishing strategies (July 2003). Appropriately, the final Doctoral Consortium paper was given by Gaffikin himself, reflecting on the progress of the critical accounting field over the preceding 20 years (presented in July 2008, later published as Gaffikin, 2009a), and a special issue of *Accounting Forum* (2009, Vol. 33) was dedicated to the event.

For students in the UOW accounting group, the Doctoral Consortium was an invaluable opportunity to engage with the international community of critical accounting scholars. Scholars recall the value from interacting with top researchers in their field, particularly at an early stage in their careers (Irvine, Funnell, Kaidonis correspondence). Exposure to a range of new readings and ideas also invigorated their research (Kaidonis correspondence). For example, Irvine has reflected that it 'was great to hear top researchers sharing their research and providing insights and advice to humble PhD students such as myself' (Irvine correspondence). By making UOW a place to come to share work, this forum also 'put the School on the map' in the international critical accounting community (Irvine, Rudkin, Kaidonis in Silaen, 2017, p. 6). Funnell (1994, p. i), in his thesis, reflected on Gaffikin's role in developing the reputation of the critical accounting program at UOW:

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I wish to recognize the vision which Michael has nurtured for accounting research within the Department of Accountancy and which I believe is now bearing considerable fruit. The most important thing which Michael has provided has been opportunity. Encouragement, while essential, is unlikely to yield results in the absence of the means to achieve (Funnell, 1994, p. i).

The UOW critical accounting community thus had the main elements of a community of practice.

CONCLUSION

This paper has examined the role of an academic thought leader in the development of a community of practice. Specifically, it has highlighted the influence of Emeritus Professor Michael Gaffikin in establishing a critical accounting community of practice at UOW through his PhD supervisions. Social network analysis was used to visualize Gaffikin's network of direct and indirect PhD supervisions. Gaffikin's commitment to 'critical resistance' (Gaffikin, 2009a, p. 268) was sustained by inspiring students, broadening their exposure to alternative conceptual and methodological frameworks, and integrating them into a tight-knit community of scholars at UOW. By encouraging *participation* in the intellectual community and *reification* of its core ideas, Gaffikin's PhD supervisions were crucial for perpetuating the critical accounting movement. A total of 116 students comprises Gaffikin's PhD supervision network. Over 90% of these students have conducted theses using a critical or postpositivist approach.

The community that Gaffikin nurtured at UOW enabled social and professional networks to flourish. He guided with a 'light hand' (Irvine, 2017, p. 401) but encouraged connections amongst colleagues and students through joint supervisory meetings, and more broadly with the academic community through Doctoral Consortia. This led to strong ties among members of the community, such that many within the network continue to work together to develop critical accounting research (Silean, 2017). The conflation of a visionary thought leader and a supportive institutional space offered a 'safe' environment for the exploration of new, and perhaps radical, ideas of intellectual resistance within the critical accounting movement. More broadly, by highlighting the influence of thought leaders and research spaces on ideas, Gaffikin's community of practice demonstrates the benefits—for accounting research and indeed all intellectual endeavour—of interconnectedness, collaboration, and a shared vision (Wenger, 2010).

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APPENDIX I

THREE GENERATIONS: STUDENTS, THESES, AND CLASSIFICATIONS

<i>Student</i>	<i>1st gen</i>	<i>2nd gen</i>	<i>3rd gen</i>	<i>Thesis Title</i>	<i>Year</i>	<i>Categorization</i>
Abraham, A	x			The development of financial management practices as a necessary rationalization for the support of mission in an Australian nonprofit organization	1999	Postpositivist
Ahl, E		x		An investigation of the influence of culture on management accounting	1999	Postpositivist
Ahmed, R		x		Strategic management accounting in local government	2005	Postpositivist
Akyar, M	x			An investigation of accounting concepts and practices in Islamic banks: The cases of Bank Islam Malaysia Berhad and Bank Muamalat Indonesia	1996	Critical
Alagiah, R	x			Accounting implications in social welfare payments: A Foucauldian analysis	1996	Critical
Alakkas, A		x		The impact of ownership structure on corporate governance systems of listed petrochemical companies in the Saudi Capital Market (SCM)	2016	Postpositivist
Al-Anzi, K	x			Corporate financial reporting and foreign investments: The case of Kuwait	2000	Critical
Alferjani, M		x		A study of materiality auditing: A case study of Libya	2013	Postpositivist
Alshamari, M		x		The accounting profession and the National Greenhouse and Energy Reporting System: A critical discourse analysis	2016	Critical
Al-Sultan, W	x			Financial characteristics of interest-free banks and conventional banks	1999	Positivist
Andrew, J	x			Reconsidering nature and accountability: The possibilities of strategic postmodernism	1999	Critical
Booth, M		x		An accountability framework for the financial sustainability of Australian international development organizations	2017	Postpositivist
Bowrey, G		x		Senate estimates and their contribution to Australian public sector financial accountability	2012	Critical
Budiarso, A		x		Improving government reforms in Indonesia: The experience of the Balanced Scorecard in the Ministry of Finance	2014	Postpositivist

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<i>Student</i>	<i>1st gen</i>	<i>2nd gen</i>	<i>3rd gen</i>	<i>Thesis Title</i>	<i>Year</i>	<i>Categorization</i>
Bui, T		x		A study of the development of accounting in Vietnam	2011	Postpositivist
Cawi, I		x	x	Expert report under scrutiny: A discursive construction of the role of a forensic accountant expert	2017	Postpositivist
Chapple, S		x	x	Exploring international accounting standards using structuration theory and critical discursive analysis	2014	Critical
Chariri, A		x		The dynamics of financial reporting practice in an Indonesian insurance company: A reflection of Javanese views of an ethical social relationship	2006	Postpositivist
Chatterjee, B		x		Infrastructure reporting by New Zealand local governments	2012	Postpositivist
Chowdhury, A		x		Management control systems in the context of new public management: A case study of a government department in Australia	2014	Postpositivist
Chu, T	x			Accounting changes in a transition economy: The case of Vietnam	2004	Postpositivist
Cooper, K	x			Domination, autopoiesis and regulatory failure: The accountancy connection	1994	Critical
Cornish, M		x		Transparency of boards of directors: Network activity of company directors crossing the divide between the for-profit and non-profit sector	2009	Postpositivist
Cortese, C		x		The power of the extractive industries: Capturing the international accounting standard setting process	2006	Critical
Day, M	x			Critical accounting pedagogy in practice: (Re)constructions of 'a true and fair view'	1993	Critical
Deo, H	x			A Foucauldian analysis of development banking lending practices: A case study of the Fiji development Bank (FDB) 1967–1997	1999	Critical
Dobbs, S		x		Common law recognition of opportunity costs: The classification dilemma and the religious legacy	2006	Critical
Eldarragi, A	x			An investigation into the audit expectation gap in Libya	2008	Postpositivist
Fattah, H		x		Satanic wallets: The accounting for guns not butter	2017	Critical

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<i>Student</i>	<i>1st gen</i>	<i>2nd gen</i>	<i>3rd gen</i>	<i>Thesis Title</i>	<i>Year</i>	<i>Categorization</i>
Funnell, W	x			An historically informed episodic study of state audit independence	1994	Critical
Gong, X		x	x	Financialization of iron ore pricing in China: A Marxist perspective	2016	Critical
Han, W		x		A comparative study of professional commitment on accounting judgments in Chinese coastal regions and interior regions	2017	Postpositivist
Hasri, M	x			Accounting, knowing and being: Malaysian multi-ethnographic case studies	2006	Critical
Hong, M	x			The influence of Buddhism on accounting in medieval China	2014	Critical
Huang, T			x	Re-defining sustainable development from a balanced ecosystem perspective: A longitudinal study of sustainability reporting by Chinese banks	2017	Critical
Hudaya, M		x		Understanding the practice of accountability reporting: A case of Indonesian local government	2014	Critical
Huey, J		x		Options and structured warrants on the Hong Kong stock exchange: Pricing process and credit risk	2014	Positivist
Hui, F		x		'One bank, two cultural identities': A case study of Chinese and British influence on the financial practices of HSBC bank	2008	Critical
Humphreys, P		x		Accounting for the Salvation Army: A narrative approach	2015	Critical
Huot, C		x		The re-emergence of the accounting profession in Cambodia	2008	Postpositivist
Irianto, G	x			A critical enquiry into privatization of state-owned enterprises: The case of PT Semen Gresik (Persero) TBK. Indonesia	2004	Critical
Irvine, H	x			Who's counting? An institutional analysis of expectations of accounting in a nonprofit religious/charitable organization within a changing environment	1999	Critical
Iskra, L			x	Australian industry superannuation default funds: Examining sequencing risk for baby boomers	2015	Positivist

GAFFIKIN'S COMMUNITY

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<i>Student</i>	<i>1st gen</i>	<i>2nd gen</i>	<i>3rd gen</i>	<i>Thesis Title</i>	<i>Year</i>	<i>Categorization</i>
Jitaree, W		x		Corporate social responsibility disclosure and financial performance: Evidence from Thailand	2015	Postpositivist
Jones, G		x		NSW local government investment in CDOs: A corporate governance perspective.	2013	Critical
Kaidonis, M	x			Organizational change and the participation of accounting information systems: A critical reflexive ethnography of the South Australian Housing Trust	1996	Critical
Kambanei, T		x		Management accounting and control systems in the context of public sector reforms: A case study of a government department in Papua New Guinea	2014	Postpositivist
Kim, S		x		The making of middle-man minority: The experiences of Chinese women and men accountants in accountancy in New Zealand	2001	Critical
Kongchan, P		x		Factors influencing the implementation of Activity Based Costing in Thai companies	2014	Postpositivist
Kumar, L		x		Accounting for the regulation of hedge funds	2013	Positivist
Kurtovic, A	x	x		Accounting through the looking glass: A reflection of twentieth century accounting crises—the mad hatter's tea party and the measurement debate	2000	Critical
Ladva, P		x		All your time, all the time: A critical ethnography in a knowledge-intensive firm	2017	Critical
Lazarevski, K		x		A formative index of segment attractiveness: Optimizing segment selection for tourism destinations	2009	Positivist
Lindawati, A		x		Beneath the glass ceiling— Women in the Indonesian accounting profession	2010	Critical
Liu, T	x			Strategies for the development of an effective Chinese stock market	2004	Positivist
Lodh, S	x			Fabricating cost management and other systems in a mainframe integrated business system (IBS) environment: A critical accounting study	1994	Critical

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<i>Student</i>	<i>1st gen</i>	<i>2nd gen</i>	<i>3rd gen</i>	<i>Thesis Title</i>	<i>Year</i>	<i>Categorization</i>
Lu, YJ			x	Corporate social and environmental reporting practices: Evidence from China	2012	Postpositivist
Luo, L		x		Voluntary carbon disclosure and carbon performance: Evidence from the Global 500	2014	Postpositivist
MacKenzie, K		x		Introducing the SNS networked vortex: The collective pressures influencing the adoption of social networking sites by organizations	2011	Postpositivist
Mahdavi, G	x			The structure of financial control, accountability and accounting in the Islamic Republic of Iran with an examination of the relevance to Iran of recent accounting reforms in the Australian government	1996	Critical
Manawaduge, A		x		Corporate governance practices and their impacts on corporate performance in an emerging market: The case of Sri Lanka	2012	Postpositivist
Mann, I		x		Accounting for the British Navy 1820–1846	2014	Critical
Marini, L		x		South African microfinance institutions	2017	Critical
Maronesy, Z		x		A Foucauldian investigation into the accountability relationships of the Australian Government and recipients of parenting payment single	2015	Critical
Massingham, R		x		Accounting and reputation in the construction industry	2017	Critical
Mikhail, G	x			The metacapitalism spectacle	2013	Critical
Miley, F	x			Screaming in the vacuum: A critical examination of male power and female subordination in accounting	1999	Critical
Mir, M	x			The role of accounting technologies in the context of public sector reforms: A critical ethnographical study of the organizational and cultural transformations of a governmental agency in the Australian state of New South Wales	1998	Critical
Mirshekary, S	x			An empirical investigation of the quality of disclosure in corporate financial reports in developing countries: The case of Iran	1999	Postpositivist

GAFFIKIN'S COMMUNITY

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<i>Student</i>	<i>1st gen</i>	<i>2nd gen</i>	<i>3rd gen</i>	<i>Thesis Title</i>	<i>Year</i>	<i>Categorization</i>
Moerman, L		x		Theological perspective of debtor creditor relationships of highly indebted poor countries	2009	Critical
Mookdee, T		x		Accounting for carbon emission trading: An Australian perspective	2014	Postpositivist
Moore, J	x			Accounting for Australia: Calculation and reason in early colonial management	1998	Critical
Nagy, J		x		From accounting, to accountability, to accommodation: Economic rationalism, audit quality and the Victorian Audit Office 1992–1999	2003	Critical
Nasseri, A	x			The significance of language for accounting theory and methodology	2007	Critical
Ngrimwa, P		x		Accounting profession in Sudan	2016	Postpositivist
Pham, T		x		Infrastructure reporting by New South Wales local government authorities	2015	Postpositivist
Pholkeo, C		x		Development of the accounting profession in the Kingdom of Thailand during the last fifty years	2014	Postpositivist
Prabowo, H		x		Learning from the lessons behind the numbers	2010	Postpositivist
Pupovac, S		x	x	Exploring Shell Oil in Nigeria: A critical discursive analysis of spillage disclosures	2015	Critical
Puttee, C	x			Business ethics: Fact or fiction—a look at the applicability, acceptability and adaptability of ethical values in the business sector	2005	Critical
Putrasemadhi, N	x			Investment decisions and the puzzle of share price movements in capital markets: A case study	1997	Positivist
Rashid, A		x		Corporate governance in developing countries: A case study of Bangladesh	2009	Postpositivist
Rasyid, E	x			A search for local knowledge of the interplay between the culture of an organization and its management accounting practices: A case study of an Indonesian listed company	1995	Critical
Robertson, S		x		Accounting in the Dutch East India Company 1601–1623	2010	Critical

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<i>Student</i>	<i>1st gen</i>	<i>2nd gen</i>	<i>3rd gen</i>	<i>Thesis Title</i>	<i>Year</i>	<i>Categorization</i>
Roudaki, H	x			Accounting, the cost of corruption and abuse of power in the United States (1970–1990): Lessons to be learned	2016	Critical
Rudkin, K	x			Of oracles and beliefs: Accounting as a mythological construction of and for social order. An ethnography of a New South Wales primary school	2002	Critical
Sadeghzadeh, A	x			Social responsibility accounting, sustainability accounting and Islam	1995	Critical
Safari, M		x		Relationship between corporate governance initiatives and earnings management	2013	Positivist
Sardesai, A		x		An investigation of the impacts of Excellence in Research for Australia: A case study on accounting for research	2014	Postpositivist
Sathye, S		x		Impact of family ownership on discretionary segment disclosure practices of Indian listed companies	2010	Positivist
Sawarjuwono, T	x			Accounting language change: A critical study of Habermas's theory of communicative action	1995	Critical
Shanikat, M		x		Privatization of the Jordan Telecom	2008	Critical
Shao, Y			x	Social and environmental reporting and stakeholder engagement in the Australian mining industry	2016	Critical
Sharairi, M		x		The potential adoption of Islamic accounting standards developed by the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) by the Islamic banks	2016	Postpositivist
Shareia, B		x		Accounting for development in Libya	2007	Postpositivist
Silaen, P	x	x		Management control systems in research and development organizations: A multiple case study in Indonesia	2006	Postpositivist
Smark, C	x			Pound foolish—Accounting's role in deinstitutionalization	2002	Critical
Spence, C		x		The regulation of energy utilities based on depreciated optimized replacement cost (DORC), valuation of assets	2004	Critical
Sujan, A		x		Exploring Gunns Ltd Pulp Mill and the government of Tasmania—A critical discursive analysis of negotiations	2016	Critical

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<i>Student</i>	<i>1st gen</i>	<i>2nd gen</i>	<i>3rd gen</i>	<i>Thesis Title</i>	<i>Year</i>	<i>Categorization</i>
Sukoharsono, E	x			A power and knowledge analysis of Indonesian accounting history: Social, political and economic forces shaping the emergence and development of accounting	1995	Critical
Taufu'i, S	x			The role of accounting in the developing economy of the Kingdom of Tonga	1996	Postpositivist
Triyuwono, I	x			Shari'ate organization and accounting: The reflections of self's faith and knowledge	1995	Critical
Ukwatte, S		x		An examination of the emergence and development of the accounting profession in developing countries: The case of Sri Lanka	2012	Postpositivist
Utami, H		x		A case study of internal auditing practice in a state owned enterprise in Indonesia	2016	Postpositivist
Wade, M		x		The credibility of performance audit	2008	Critical
Wahyudi, I	x			Symbolism, rationality and myth in organizational control systems: An ethnographic case study of PBS Jakarta Indonesia	2004	Critical
Widuri, R		x		Examination of external auditors' usage of technology in Indonesian banking industry	2015	Postpositivist
Williams, R	x			Accounting for management as an expression of eighteenth century rationalism: Two case studies	1995	Critical
Wilkinson, W		x		Corporate collapses and financial modelling	2009	Postpositivist
Xu, L			x	Exploring the role of accounting in periods of transition: The case of China	2015	Critical
Xu, S		x		Carbon audit: The political involvement in Australia	2015	Critical
Yaftian, A		x		An empirical investigation of corporate social reporting in Iran: Practices, needs and perceptions	2011	Postpositivist
Yammeesri, J	x			Corporate governance: Ownership structure and firm performance—evidence from Thailand	2003	Postpositivist
Yapa, P	x			Accounting education in developing countries: The case of Sri Lanka	1999	Postpositivist

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<i>Student</i>	<i>1st gen</i>	<i>2nd gen</i>	<i>3rd gen</i>	<i>Thesis Title</i>	<i>Year</i>	<i>Categorization</i>
Zhang, E		x		Fair value accounting as an instrument of neoliberalism in China	2012	Critical
Zhu, Y		x		Ownership structure, board composition, and CEO pay-performance relationship: Evidence from China	2010	Positivist

Sources: correspondence with first generation students, UOW thesis repository (<http://ro.uow.edu.au/theses/>), RMIT research bank (<https://researchbank.rmit.edu.au/collection/rmit:4912>), University of Canberra research bank (<http://www.canberra.edu.au/researchrepository/searching.do>), Western Sydney University research bank (<http://researchdirect.westernsydney.edu.au/>), and University of Sydney electronic research repository (<https://ses.library.usyd.edu.au/>)