

**In memoriam: Professor David J. Campbell, 1963 - 2017.**



Our academic community spans the globe and the sad news that David Campbell had died certainly bore evidence of this with messages of condolence from across the world, spanning from Australia to America and all in between. David passed from us, in body but not in thought, in June 2017 after being diagnosed with motor neurone disease in 2016. David was an influential thinker within and beyond the accounting research community. He will be a huge loss, not just to those who were fortunate enough to know him, but to others robbed of the chance to make his acquaintance by his untimely death, aged just 54. Before reflecting on his career and research, a short context is important.

David was infectious with his enthusiasm for accounting research. He simply talked to everyone he could, a trait common from his first appearance at the Centre for Social and Environmental Accounting Research (CSEAR) conference in Dundee as an accounting doctoral candidate, which he completed part-time (1997 to 2002). Here he would meet colleagues who would become life-long friends including in those early years, Dave Owen, Jan Bebbington, Jill Atkins (nee Solomon), Jane Gibbon and Ian Thomson. His ability to talk to people and open debate never diminished, regardless of status, either his or theirs. Thus he

made people feel relaxed in his company, always a good starting point for advancing research, which he avidly encouraged. Such conversations were not without thought. David was deeply philosophical, extremely well-read and would challenge others, whilst holding his own views, such that his input was highly regarded and valuable, but importantly always couched in benevolence. He remained true to this philosophy throughout his academic career.

David's early career was outside academic life. He graduated in 1986 with a degree in chemistry and biochemistry from Newcastle upon Tyne Polytechnic (which was to become Northumbria University). Following this, he spent six years as a technical chemist and service manager in the chemical industry based in Tyne and Wear and Glasgow. During this time, David completed an MBA at Newcastle University in 1991. It is a small world that his two degree-awarding institutions would later become his academic homes where his research career would grow and flourish to international standing. In 1992, he joined Newcastle Business School, Northumbria University as a senior lecturer in strategic management remaining there until 2004. He then moved across the city to Newcastle University where he remained for the rest of his career. Here, he was initially appointed as lecturer in accounting before quickly being promoted to senior lecturer in 2006. David was made Professor of accounting and corporate governance in 2011. In both universities David made many good friends, all of whom will miss him.

David's research output throughout his career is testament to his enormous ability and why he was held in such high regard. This included a constant stream of published papers in world-leading peer reviewed accounting journals and two research monographs with over 1,200 citations. In addition, he authored five book publications, two of which were translated into Chinese and Spanish. David was also lead or co-investigator on eight research funding projects, which included significant research council grants showing his intellectual capacity, research leadership and external credibility. His doctoral completions and his on-going support of accounting doctoral work was also an integral aspect of his work. All of these areas, we will return to. However, arising from these scholarly activities was what perhaps mattered most to David; his strong research collaborations and mutual friendships, notably with Philip Shrides, Geoff Moore, Conny Beck, Amanda Ball, Chris Cowton, Jan Bebbington, Richard Slack, Ken McPhail, Lee Moerman and Sandy van der Laan amongst many others.

Happily for David, as his career blossomed he was also able to fulfil his appetite for international travel with research conferences and staff seminar presentations across the world. Notably, he became just about ever-present at CSEAR conferences in Australia, New Zealand, America and Europe and also at the European Accounting Association. Through these more friendships grew, for instance with Robin Roberts and Den Patten from America, Charles Cho from Canada and Mike Jones who he knew through attending the Financial Reporting and Business Communication (FRBC) conference. Significantly, but quite unbeknown at the time, it was through his early work and travels to conferences that he met Amanda Ball, who many years later he would marry in 2015. He was always just there, never standing on ceremony (nor formally dressed for dinner, which it is fair to say he had a reputation for!), just happy to be involved in the cut and thrust of academic debate. For this, he was known in our community and highly respected around the world. He also held visiting positions in accounting at the University of Sydney, Universiti Kebangsaan Malaysia and the Management Development Institute, New Delhi, India.

So where did his illustrious career all begin, and importantly what ignited the spark from which his footprint on accounting research will always be remembered? From his time in the chemical industry, David was concerned about the social and environmental impact of business on society, the (lack of) accounting and accountability for this and the wider ethical implications. Thus he had a natural interest in social and environmental reporting – he just needed to discover it. And as so often happens, he found the perfect research mentors and supervisors for his own PhD in Geoff Moore and Philip Shrivs whilst at Northumbria University. His thesis entitled, ‘Causes of variability of voluntary disclosure in corporate reports’ laid the foundations for his extensive research in voluntary reporting. He was awarded his PhD in June 2002. That it was examined by Dave Owen and Carol Adams, two internationally renowned academics in the field, and passed without amendment paid testament to his research ability, his insightful and enquiring mind as well as his thoughtful and eloquent writing style.

Stemming from his doctorate, David then turned his mind to publishing, and through this, to challenge the usefulness of corporate voluntary disclosures (principally social and environmental) to stakeholders and levels of accountability; themes that pervaded his research career. Whilst it is commonplace these days to be interested in pollution or the social impact of business, such challenging views were not mainstream at the outset of David’s

research. David was an early champion of this genre of research that is now very much part of orthodox accounting, although still open to debate as to the real usefulness of such disclosures and corporate accountability. His work showed his grasp of quantitative and qualitative research approaches and the thoughtful way in which a research question could best be addressed and how, in David's words, the research would have traction with the audience. Indeed, his continued interest in research methods and their application in an accounting context is evident through his subsequent publications (see for instance, Campbell *et al.*, 2005; Beck *et al.*, 2010; Campbell and Cowton, 2015). His methodological considerations helped ensure that his work was so thought-provoking alongside the other permanent feature of his work, a rigorous application or critique of theory. Indeed, his first ever publication (Campbell, 2000), examining the managerial construction of corporate social disclosure and questioning corporate legitimacy, now has over 3,500 reads with over 200 citations.

David quickly established a reputation as a tenacious researcher, always looking for ways to challenge our understanding of accounting disclosure. This led to highly fruitful research collaborations with Geoff Moore and Philip Shrivess (see for instance Campbell *et al.*, 2006) following his PhD but maintained throughout his time at both Northumbria and then Newcastle Universities. Almost following in his own footsteps, he nurtured and published with Richard Slack, then as an early career researcher, and Conny Beck initially as a doctoral student, helping them both to have highly successful research careers, now at Durham and Sydney Universities respectively. It is undoubtedly David's natural ability that helped yield such success, as he cared so much about the person as well as the research in hand. It was with Richard that he questioned the strategic use of corporate philanthropy and related disclosures and the ethical implications arising from this (Campbell and Slack, 2007; 2008) another piece in the social accounting jigsaw. However, his main work continued to critically unpick voluntary disclosures and issues of corporate accountability (see for instance Campbell and Beck, 2004; Campbell *et al.*, 2009; Campbell and Slack 2011; Campbell and Bebbington, 2015). In part arising from his travels to Australia and his challenging research mind, David enjoyed great collaboration, and of course friendship, with Lee Moerman and Sandy van der Laan. Their engaging work reveals the story of asbestos from being a wonder product to its terrible health impacts, questioning again the core issue of corporate accountability (Moerman *et al.*, 2014).

As one would expect from such a high-standing research career, David was a key-note speaker at research events and conferences across the world. In these, he was not afraid to challenge orthodoxy and to leave the audience with issues to really think about; rather than for them to just nod and agree. David was never afraid to speak his mind, and tell the story as he saw it. Importantly, the reach of his research went beyond academia (and hence its traction). This was evidenced by the public and professional practice debate held at the British Library on capital market use of accounting disclosures (Campbell and Slack, 2008). Further, with his reputation for social and environmental accounting, David was a member of the Santander's Social Enterprise Development Awards panel, dispersing funds to social enterprises for the delivery of social and environmental value in the North East of England and Cumbria.

Beyond his own research and collaborations, David was also highly supportive of the accounting academic community more widely. Whilst David clearly enjoyed attending conferences, he also hosted at Newcastle University the European Business Ethics Network research conference in 2012, which attracted 85 delegates from 23 countries. In his own inimitable style, David organised a city tour of Newcastle – conducted by himself waving an umbrella! He served as an editorial board member on a number of accounting journals including Accounting Forum, Accounting, Auditing and Accountability Journal and the Sustainability Accounting, Management and Policy Journal. Further, David co-edited special issues of Accounting Forum (Ball *et al.*, 2005) and more recently Business Ethics: A European Review (Campbell and Cowton, 2015). Fitting of his reputation and critical thinking, David was the ACCA chief examiner for 'Governance, risk and ethics' from 2006 to 2016. In this role he developed one of the world's first governance and ethics curricula for a professional accounting qualification, demonstrating his wider influence on accounting education and the accounting profession.

In life, we are fortunate that our paths sometimes cross with truly inspirational people. David was one, who shared his love of life, as well as his academic insightfulness, with all who knew him. Our community is a lesser place without him, but a greater place for the work that he leaves us. In a recent *Critical Perspectives on Accounting* article, Robin Roberts and Dana Wallace (2015, p. 78) noted that social and environmental accounting in its relatively short life "has witnessed its fair share of struggles within both the mainstream and critical

accounting literature”. David’s work and his involvement in our community helped redress some of those struggles and highlighted the importance and reach of such research.

I close this memoriam with one of David’s oft used quotes, “whilst research is hard, it is not a hardship”. David enjoyed his academic life to the full, and we too have enjoyed his enormous contribution to it. Through this memoriam, we remember David and extend our sympathy to Amanda, his family, colleagues and friends.

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