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Farewell to Russell Lloyd Mathews

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A FAREWELL TO RUSSELL LLOYD MATHEWS

Professor Russell Mathews, one of pillars of accounting education in Australia, passed away on March 1, 2000, after a long illness, at the age of 79 years. When the predecessor of the Accounting Association of Australia and New Zealand was formed in the early sixties, there were three appointments to chair of Accounting in Australia: Raymond Chambers at Sydney, Louis Goldberg at Melbourne and Professor Russell Mathews at Adelaide. These three made the first vigorous submission to the Australia Federal Government on behalf of accounting education in Australian universities. Professor Mathews in 1990-91 chaired the major enquiry into accounting education for the Australia Government. The death of Russell Mathews is truly worth noting in terms of his contributions not only to accounting theory, but also to all matters to do with taxation and fiscal federalism.

It is not easy to summarize all of his academic contributions. His remarkable contributions to financial accounting theory, particularly with reference to inflation accounting, accounting education, fiscal federalism, taxation theory and policy, and public expenditure theory and policy, were profound and prolific. Professor Mathews was the author of some 43 books, official reports and over 250 articles spanning a period exceeding 50 years.

Along with his academic work, Professor Mathews was involved in Federal-state relations and advised on all matters to do with taxation and fiscal federalism. He served on the Commonwealth Grants Commission from 1972 to 1990 and was the principal author of most of its reports; and on several other Government committees dealing with taxation and federalism, both in Australia and overseas. He was Chairman of the Commonwealth Government's Review of the Accounting Discipline in Higher Education 1990-91.

Professor Mathews always combined accounting, economics and finance in his academic work. He was a firm believer in normative approaches to academic inquiry; and in particular, in Keynesian macroeconomics and Galbraithian public sector expenditures. According to his two major books – *Public Investment in Australia* (1996), and *The Public Sector in Jeopardy* (with B.Grewal, 1997) – he was an advocate of macroeconomic management in public sector and argued the need for expenditure on public sector infrastructure facilities, including health and education.

Besides his brilliant academic and professional work, his service in the Australia Army in World War II should be remembered. He rose to the rank of captain and was wounded several times resulting in a severe leg injury which persisted throughout his life. He later wrote his battalion history, *Militia Battalion at War* (1961).

His wonderful genius and personality impressed many people who worked with him. Also, he was a gentleman full of sincerity, with a tender heart, and a devoted family man. Professor Mathews will be truly missed by his family and friends, and remembered as a great scholar, government adviser, soldier and a perfect gentleman.