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The Academic Legacy of Professor Michael John Jones (1953-2023): Accounting narratives, financial graphs, medieval accounting history and accounting for biodiversity.

Rhoda Brown, Silvia Gaia and Richard Slack



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1. Introduction

Professor Michael John (Mike) Jones devoted his life to academic accounting: from his first position at Hereford Technical College, to his final role as emeritus professor at the University of Bristol, which he occupied until his death in September 2023, at the age of 70. His legacy to the field of accounting and its communication is considerable. Between 1991-2002, he was ranked as the fourth most-published accounting academic in Europe (Chan, Chen and Cheng, 2006). In addition to his prodigious research output, he was a stalwart of the academic accounting community, attending and organising conferences and events throughout his career, in both the UK and around the world. A distinctive feature of his contributions were his support for the continuous engagement of academics with accounting practice, and his commitment to mentoring and supporting early-career academics. In this tribute article, we attempt, as friends and colleagues who worked closely with him, to articulate the contribution he made to the British accounting academy, its literature, and to the lives of those who work within it.

Mike graduated with an MA in History from Magdalen College, Oxford, in 1974 and then trained with Coopers and Lybrand, qualifying with the Institute of Chartered Accountants in England and Wales. Following his time teaching accounting at Hereford Technical College, Mike moved to the University of Portsmouth in 1983, where he established a number of lifelong collaborations with

colleagues such as Tony Hines and Vivien Beattie, who were then working at the University of Southampton. He joined Cardiff University in 1992, where he was appointed as a professor in 1996 and remained until 2009. During his tenure, he collaborated with colleagues such as Howard Mellett, Tony Brinn, Mark Clatworthy, Jill Atkins, Jason Xiao, and numerous others. Subsequently, he took up a position at the University of Bristol, engaging in research and publications with scholars including Penny Chaidali, Silvia Gaia, Andrea Melis, among others. He also served as a visiting professor at the University of Cagliari, Italy, for many years.

Mike's research interests in accounting were extremely wide-ranging and eclectic. His undergraduate studies in history sparked an enduring interest, which he carried into his research work on the history of the accounting systems in Oxford colleges and English medieval accounting. In addition, he published extensively on annual report content, financial communication, the use of financial graphs in annual reports, impression management, fraud and creative accounting, measuring research quality, bibliometrics, social and environmental reporting, and accounting for biodiversity. Over the course of his career, he wrote seven books and published around 175 articles, including at least 83 in academic journals. At the time of writing (July 2025) Scopus records 4,416 citations of Mike's work and calculates his H-index as 38.

Beyond his prodigious research output, Mike made a substantial contribution to the academic accounting community. Arguably, his most significant impact was his foundational role in the creation and establishment of the institutional structures necessary to elevate accounting research to a status comparable with that of historically more established academic disciplines. In 1996, he worked with Howard Mellett to set up the financial reporting and business communication (FRBC) unit at Cardiff and an FRBC conference has been held every year since. Mike was also responsible for the establishment, in 2006, of the BAFA (British Accounting and Finance Association) financial reporting and accounting special interest group (FARSIG), which he chaired until his retirement. His background as a professionally qualified accountant proved extremely valuable, over the years, in maintaining links between the academic community and practitioners. The FARSIG symposiums, held annually in January, have always been a melting pot of different people, all with different interests in corporate reporting. Mike had a gift for bringing everyone to the table and encouraging them to interact. He was always particularly keen to support PhD students and early career researchers and his conferences and events were known as safe spaces in which to present new ideas and work in progress in a supportive environment.

When Mike moved to Bristol University he became joint editor of the *British Accounting Review*, with Howard, until 2013. Under their editorial guidance, the journal celebrated the methodological diversity, relevance to practice, and other distinctive characteristics of UK accounting research at that time. In 2022, BAFA awarded Mike the Distinguished Academic Award, in recognition of his lifelong achievements.

The following sections expand upon some of the significant legacies of Mike Jones's work: section 2 covers Mike's published work, focusing on three key areas, research on accounting history, work on financial graphs, accounting narratives and impression management and his work on biodiversity. There then follows a section on his involvement in the UK academic accounting community including the FRBC conferences, the FARSIG symposiums and his support of doctoral students, plus a comment on his period editing *The British Accounting Review* (section 3) and finally, in section 4, a summary of his contribution to academic accounting. A chronological list of Mike's publications is included in section 5 and the other references and sources for this paper are listed in alphabetical order in section 6.

2.0 Publications

Throughout his career, Mike published around 85 refereed, academic journal articles; 10 books (with multiple editions); two book chapters, and around 90 articles and reports in professional and practitioner publications. We chose, in this paper to focus on three areas in which he made the most significant contribution: 1. Medieval accounting history; 2. Financial graphs, accounting narratives and impression management; and 3. Accounting for biodiversity.

In addition to these areas, Mike also made a significant contribution in the area of assessing research quality (Jones, 1999) and publishing patterns and journal editorial boards in the academic accounting literature, writing with authors such as Tony Brinn, Maurice Pendlebury (Brinn, Jones and Pendlebury, 1996a; 1996b; 1998a; 1998b; 2000; 2001a; Jones and Brinn, 2007; 2008a; 2008a) and with Roydon Roberts (Jones and Roberts, 2005); and with Rhoda Brown and Tony Steele (Jones, Pierce-Brown and Steel, 1997; Brown and Jones; 2015). Mike also worked with Jason Xiao and Andy Lymer on a project on corporate internet reporting, which was supported by an ICAEW grant (Xiao, Jones and Lymer, 2002; 2003; 2005; Jones and Xiao, 2004).

2.1 Research on Accounting History

Mike's publications include twelve papers in the area of accounting history. Some of his earliest work concentrated on the history of accounting in his alma mater, Magdalen College, Oxford. Jones (1991) describes the accounting system in the college in 1812, which was based on medieval charge/discharge accounting, deriving from the manorial accounting system. The main purposes of the system were identified as preventing fraud, increasing accountability and facilitating the calculation of the annual dividend distributed to college fellows. The paper suggests a number of reasons why the college retained the archaic system for hundreds of years, rather than adopting the double-entry bookkeeping system, then being adopted by industrial and commercial organisations. These included the simplicity of the existing system; inertia, and a tendency to conservatism among the leaders of the college; self-interest and a wish to avoid scrutiny of the 'personal perquisites' given to the president and fellows of the college; and a lack of any perceived need for change. It was not until external pressures arose, due to public criticism of the university in the Edinburgh Review, and the issuing of the 1882 Statutes for the University and Colleges of Oxford, that the system was changed to one of double entry bookkeeping and an audit process was introduced. These changes are the focus of Jones (1992), which concludes that Magdalen "*did not necessarily use double entry bookkeeping because they had been convinced of its inherent superiorities, or because it gave them more useful information. Rather, it seems to have enabled them to fulfil their new duties more easily*" (p.130).

Jones (1994b) examines the growing influence of the state in the relationship between the University of Oxford and its constituent colleges during the period 1800–1923. The Revised Social Order (RSO) model, originally developed by Streeck and Schmitter (1985), and subsequently adapted by Puxty, Willmott, Cooper and Lowe (1987), is utilized to examine the role of accounting in enabling the progressive adoption of statist principles, and the concomitant erosion of communitarian values in the college. Subsequent papers on the subject of accounting at Magdalen College focused on an internal college taxation system, operating in the period 1883–1926 (Jones, 1994c) and the changes in financing and education delivery observed in the period 1871–1913 (Jones, 1997b). This latter paper explains the financial reforms and the financing arrangements introduced by the 1877 Universities Act, and analyses the impact of the agricultural depression on collegiate finances. The main findings are that the agricultural depression had an unexpectedly significant effect on both finances and education at Oxford, due largely to the colleges' hostility to, and neglect of, scientific education, which they regarded as a university, rather than a college, function. This, combined with the funding pressure created by the agricultural depression, meant that Oxford was unable to compete effectively in the delivery of scientific programmes.

In addition to historical analyses of university accounting, Mike also undertook research into the accounting of the English Exchequer in the twelfth century. Jones (2008b) and Jones (2009) focus on the *Dialogus de Scaccario* (Dialogue of the Exchequer), written by Richard fitz Nigel (c. 1179), which, it is suggested, might be viewed as the first Western book on accounting, and which was “*a unique, contemporary melding of up-to-date written documentation, a calculative technology, tightly-focused administrative controls, personal accountability and ritual.*” (Jones, 2008b, p.461). Jones (2008c) uses institutional theory to explain the spread of charge and discharge accounting in the medieval period and Jones (2008a) explores the concept of internal control systems in Medieval England, finding much in common with the systems of today.

Jones (2010c) analyses the significance of the role played by Exchequer accounting in the rise of the European administrative state. Mann’s model of the sources of power (Mann, 1986) is used to draw together aspects of accounting infrastructure, other infrastructures and sources of power, including political, ideological, economic and enforcement systems. The analysis illustrates how accounting operates in conjunction with other institutional forces to consolidate power and governance, and how it was interwoven with the broader infrastructures of the period, including feudal structures, monetary systems, literary and numerical technologies, administrative and territorial organisation, as well as transportation and communication networks. The final paper in the field of accounting history, Jones (2018), is situated somewhat earlier on the historical timeline and explores the Domesday Book as a key accounting document, from which the English Exchequer and the system of charge and discharge accounting subsequently developed. The study focuses specifically on Mike’s birthplace, Herefordshire.

In the next section, we examine a set of papers that Mike produced concurrently with the accounting history papers, in the areas of graphs and narratives in financial reporting, which draws on impression management as a theoretical framework.

2.2 Research on financial graphs, accounting narratives and impression management

Between 1988 and 2019, Mike published thirty research articles on the use of graphs, accounting narratives, and impression management in annual accounts. His work began with a study on the readability of the narrative sections of H.P. Bulmer Holdings PLC accounts, 1952-1985, using the Flesch readability scoring system (Flesch, 1948; Jones, 1988). This was followed by a series of

collaborative investigations, with Vivien Beattie, on the use of financial graphs in annual reports (Beattie and Jones, 1992; 1993; 1994a; 1994b). These studies were among the earliest, rigorous, academic studies in the UK, into components of the annual report beyond the financial statements, and the first to examine impression management from a more holistic perspective, in this case, through studying graph distortion. The importance of this issue was explained in Beattie and Jones (2002a) in terms of the increasing volume of information in annual reports over time, and shorter lengths of time spent by those reading them: *“hence the view formed of the company’s performance will be highly impressionistic. Graphs of financial information, which are visual and capable of rapid ‘arm-chair’ assimilation, may thus be displacing the use of other, less accessible, quantitative presentation formats in the annual report”* (p.178).

Beattie and Jones (1992) conducted an empirical investigation into the use of graphs in the 1989 annual reports of 240 large UK companies. The study revealed both the selective use of graphs and frequent deviations from established principles of graph construction. To assess the extent of this visual distortion, the authors developed a Graph Discrepancy Index, based on Steinbart (1989), which quantified discrepancies between the percentage change in underlying financial variables and the corresponding percentage change in the length of bars, lines, or areas used to depict those variables graphically. The findings indicated that 30% of the graphs contained significant measurement distortions, with the underlying numerical data being exaggerated by an average of 10.7%. Some distortions resulted from disproportionate scaling, while others stemmed from the current year trend being in the opposite direction to the long-term trend in the variable, or from small base values in the initial year. Although certain distortions were acknowledged in footnotes, such disclosures were typically less prominent than the visual representations themselves.

Beattie and Jones (1993) was published in one of the earliest volumes of a new journal, *Accounting Education*, a characteristic common to several of Mike’s publications. This paper offered a critical evaluation of Volmer’s (1992) work on the use of financial graphs in accounting education. It highlighted that the graphs extracted from Unilever PLC’s annual report, used as instructional materials, violated fundamental principles of effective graph construction and were evidence of manipulation to portray a more favourable company performance. In a subsequent study, Beattie and Jones (1994) applied similar methods for detecting graphical distortion in the context of large charity accounts. The analysis focused on graphs with non-zero or broken axes, non-arithmetic scales, and specifically utilised Tufte’s (1983) lie factor to assess visual distortion. Tufte’s methodology was adapted for application to pie charts, particularly those distorted by tilted circular

bases or by the substitution of ellipses, which resulted in segment areas and arc lengths that were not proportional to the underlying data. This form of distortion was identified in 78% of the charity pie charts examined. Additionally, in some instances, the figures presented in the graphs could not be reconciled with those reported in the financial statements. However, the study found no evidence of systematic bias in the graphical reporting practices of the charities analysed.

Mike continued to explore graphical disclosures over the next 30 years, both with Vivien, and later with other co-authors. This stream of publications exemplifies a strategic approach to academic research, demonstrating how a sustained focus on a single topic can yield a substantial body of work. Having developed robust methods for analysing the graphs in UK annual reports, Mike extended this analytical framework to international contexts. These included studies in the United States (Beattie and Jones, 1997), and Australia (Beattie and Jones, 1999), and comparative analyses across multiple countries—Australia, France, Germany, the Netherlands, the UK, and the US (Beattie and Jones, 2000b; 2001). He also applied these methods to different sectors and industries, such the financial services sector (Jones, Melis, Gaia and Aresu, 2017; 2018). Further contributions included comparative assessments of alternative methods for measuring graphs distortion (Jones, 1997a), critical evaluations of other scholars' work (Jones, 1994a; 1996a), and comprehensive literature reviews in the field (Jones and Shoemaker, 1994; Beattie and Jones, 2008). This sustained engagement enabled the development of longitudinal studies (e.g. Barlett and Jones, 1997; Beattie and Jones, 2000a), and experimental investigations into the effects of graph distortion on decision-making, using student participants as proxies for actual decision-makers (Beattie and Jones, 2002a; 2002b).

Jones and Shoemaker (1994) presented a review article focusing on studies that analysed accounting narratives through the application of content analysis techniques. Two primary methods were identified: (1) thematic analysis, employed in 36 studies, which centres on the identification of recurrent themes within texts; and (2) syntactic analysis, utilised in 32 studies, which assesses the cognitive difficulty involved in reading and understanding the message in the text. The principal strength of thematic analysis lies in its capacity to reveal the underlying motivations and concerns of financial statement preparers. The importance of syntactic analysis lies in its ability to establish benchmarks for assessing the readability of accounting narratives. This is typically achieved through the application of established readability indices such as the Lix and Flesch indices, both of which are based on sentence and word length, and the Cloze test, which measures a reader's ability to predict omitted words within a text.

In 1997, Mike returned to the historical analysis of Bulmer PLC annual accounts from 1970-1990, first used in Jones (1988), as an exemplar of corporate disclosure (Barlett and Jones, 1997). Bulmers PLC was notable for being the first UK company to issue a formal statement of company objectives, doing so in 1974, in advance of the recommendation of such disclosures in The Corporate Report (Accounting Standards Steering Committee, 1975). This early adoption was largely attributed to the leadership of the company's CEO, Esmond Bulmer, a Member of Parliament with a strong interest in corporate transparency. Bulmer also played a role in introducing a Private Member's Bill in 1982, concerning employee consultation and information rights, elements of which were later incorporated into the Companies Act (1985).

Beattie and Jones (2008), another review article, offers a synthesis of 25 published studies on the use of financial graphs, categorising the literature into three main research streams: (1) the contextualisation of graphical practices; (2) the description of graphical practices; and (3) the explanation of graphical practices. The review also highlighted several gaps in the literature and proposed directions for future research. The authors concluded:

“We know practically nothing of why management use graphs, the graphical competency of the preparers or how graphical choice fits in to the wider financial reporting literature. There is thus a clear need to widen the nature of graphical research to embed it within the financial choice literature and financial disclosure literature more generally” (p. 102).

In a related study, Jones, Beattie, and Dhanani (2008) examined structural and formatting changes in the annual reports of UK firms from 1965 to 2004, with particular attention to the use of graphs. Their findings indicated that *“overall, annual reports continue to exhibit many features of public relations documents rather than financially driven, statutory documents, and the analysis of graph usage suggests a need for policy guidelines to protect users”* (p. 181).

More recently, Mike combined two of his research interests by applying established techniques of graph analysis to social and environmental reports (Jones, 2011). His study found that UK social and environmental reports commonly featured graphical representations of key indicators such as air pollution levels, waste output, energy consumption, and employee-related metrics. Companies operating within high-profile industrial sectors, particularly those in the extractive industries, were the most frequent users of such graphs. These companies tended to emphasise positive outcomes

over negative ones and employed graph distortions that presented their performance in a relatively more favourable light.

As with his research on financial graphs, Mike later extended his work on accounting narratives into new contexts. Clatworthy and Jones (2001) examined the relationship between readability and thematic structure in UK chairmen's statements, identifying eleven distinct themes. Subsequent studies, including Clatworthy and Jones (2003; 2006) and Beynon, Clatworthy, and Jones (2004), explored the link between firm profitability and the reporting of good (or bad) news within chairmen's statements. The findings of the 2003 study suggested that companies, regardless of financial performance, tend to emphasise positive outcomes and frame negative results as consequences of external factors. As the authors noted:

"All companies emphasise the positive aspects of their performance and will prefer to take credit for good news themselves, while blaming the external environment for bad news. Thus, despite reporting on markedly different financial performance, management approach it in the same self-serving way" (p. 171).

Mike's later papers explored different aspects of accounting narratives, with Guillamon-Saorin, Osma and Garcia-Osma (Guillamon-Saorin, Garcia-Osma and Jones, 2012) focussing on opportunistic disclosure in press release headlines; Jones and Smith (2014) providing an analysis and critique of different measures of understandability in the context of accounting narratives; and Moreno, Jones and Quinn (2019) providing a longitudinal study of impression management in the chairman's statements of Guinness PLC (1948-1996).

The first paper in this series, Guillamon-Saorin et al. (2012), presents an econometric analysis of impression management in Spanish listed companies during 2005–2006. Using a probit regression model, the study predicts the likelihood of impression management in press release headlines as a function of profit performance and various firm-specific control variables. The results provide evidence of systematic and persistent impression management practices. The second paper, Jones and Smith (2014), introduces two alternative methods for assessing textual understandability: the Sentence Verification Technique (SVT) and the Meaning Identification Technique (MIT). These methods are evaluated, alongside the more established Cloze procedure, in an experimental setting involving student participants as proxy decision-makers. The experiment uses CEO statements from

Australian companies, and finds that SVT and MIT are superior to the Cloze test in measuring comprehension of the text.

The final paper in this group, Moreno et al. (2019), examines the textual characteristics of Guinness's chairmen's statements from 1948 to 1996. The analysis employs a version of the framework developed by Merkl-Davies and Brennan (2007), which includes variables such as positive, negative, and tentative tone; future and external references; length; numeric references; and use of first-person pronouns. These characteristics are analysed in relation to Guinness PLC's financial performance and to internal and external contextual events over the period. Particular attention is paid to the 1986 share-trading scandal during Guinness PLC's takeover of Distillers Company PLC. The study finds that this period was marked by *"the highest external references and length and the lowest first person pronouns ...[which] could reasonably be interpreted as an attempt of the company to defend itself, by giving more information, discussing more external facts and distancing itself from the scandal."* (p. 1733).

In this domain, as in many others, Mike was a trail-blazer. His research on distortion in financial graphs predated the any of the formal guidance issued by the UK Accounting Standards Board (ASB, 2000), and his interest in accounting narratives, and alternative ways presenting information, anticipated the professional initiatives such as those promoting integrated reporting. As the following section explains, Mike also engaged with the topic of accounting for biodiversity well in advance of the more recent professional developments in sustainability reporting.

2.3 Research on Accounting for Biodiversity.

Mike was a pioneering figure in the field of biodiversity accounting. His passion for nature, particularly birdwatching, deeply influenced his professional work on biodiversity and his efforts to develop approaches that enable organisations to effectively account for, and report on, biodiversity. Over his career, Mike produced an extensive body of work integrating biodiversity considerations into accounting practices, including seven peer-reviewed articles, one edited book, and a special issue co-guest-edited for *Accounting, Auditing & Accountability Journal*. His contributions significantly shaped the discourse on how organisations address biodiversity within financial reporting, bridging the gap between environmental conservation and corporate accountability.

Mike is widely credited with authoring the first academic paper on biodiversity in accounting: “Accounting for Biodiversity: A Pilot Study,” published in 1996 in the *British Accounting Review* (Jones, 1996b). In this groundbreaking paper, he addressed a critical gap in traditional accounting practices—the absence of meaningful frameworks to value biodiversity. This seminal work was an exploratory paper where he introduced the concept of a natural inventory approach, structured as a six-level pyramid based on species and habitat criticality endangered to help organisations record biodiversity inventories. The natural inventory ranged from broad habitat categorisation (Level 1) to detailed flora and fauna data by population (Level 6). The model distinguished critical (endangered) from non-critical natural capital, emphasising the irreplaceable value of critical biodiversity. Mike developed a five-point ecological grading system to assess habitats' ecological worth, advocating against valuing critical natural capital in monetary terms due to its priceless nature. He recommended that organisations start with basic inventories (Levels 1 or 2), gradually expanding as their knowledge and capability grew. A notable innovation in his work was the use of endangered species as key metrics for biodiversity accounting, linking conservation priorities to accounting practices. He applied his approach in a pilot study at Cosmeston Lakes Country Park in South Glamorgan, Wales, demonstrating its practicality.

Central to Mike’s philosophy was the concept of environmental stewardship, which he articulated as a moral responsibility for organisations to act as trustees, not absolute owners, of natural assets. In his first paper, he wrote: “*Morally, organisations are accountable to their stakeholders ... and arguably to society for the natural assets that they own (e.g., habitats) and for the actions they take which impinge upon the environment... Organisations are stewards/trustees, not absolute owners of wildlife assets*” (Jones, 1996b, p. 284). In line with this thinking, he proposed that organisations prepare annual biodiversity statements to track performance and enable stakeholders to monitor ecological changes. The concept of “environmental stewardship” as the “major theoretical premise” was further elaborated in his second publication on accounting for biodiversity, “*Accounting for Biodiversity: Operationalising Environmental Accounting*” published in 2003 in the *Accounting, Auditing & Accountability Journal*. In this work, he expanded on stewardship, emphasising the need for organisations to prioritise public interest over private gains. Ownership is only a relative concept with inherent limitations: organisations should not be free to use or dispose of natural assets without considering their impact. Environmental stewardship, as Mike defined it, involves preserving natural assets for future generations, maintaining and enhancing wildlife habitats, and ensuring that future generations inherit no worse conditions—and ideally better—than those enjoyed by the current generation (Jones, 2003).

From these early seminal works, the growth and acceptance of biodiversity accounting were marked by the special issue of the *Accounting, Auditing & Accountability Journal* in 2013, which Mike guest-edited with Jill Solomon (Atkins). This special issue consisted of seven papers that focussed on biodiversity accounting and included Mike and Jill's co-authored paper, "*Problematising Accounting for Biodiversity*," (Jones and Solomon, 2013) which examined key challenges to integrating biodiversity considerations into corporate accounting. They highlighted four major obstacles: philosophical and scientific challenges, accountability concerns, technical accounting problems, and problems of accounting practice. Mike and Jill advocated for an interdisciplinary approach to developing effective frameworks for biodiversity accounting, urging corporations to transparently report their biodiversity strategies and policies as a step toward better environmental stewardship. They argue that such accounting practices can drive positive changes in corporate behaviour and attitudes toward environmental stewardship.

Mike further cemented his influence on biodiversity accounting with the 2014 publication of the edited book, *Accounting for Biodiversity* (Jones, 2014). The book is a cornerstone of the field and continues to be essential reading for all those interested in the contribution that accounting can make to the preservation of biodiversity. The book brought together experts from various disciplines, offering theoretical insights and practical recommendations for integrating biodiversity into accounting practices. It adopts an interdisciplinary approach, drawing on insights from ecology, economics, and social science, and highlights the complex and multifaced nature of biodiversity and the need for accounting frameworks that reflect this complexity. The book tackled key issues such as biodiversity valuation, reporting frameworks, and ethical dimensions, urging organisations to adopt genuine conservation efforts beyond mere compliance.

Mike's ongoing contributions between 2017 and 2024 extended his impact. Collaborating with Silvia Gaia, he explored biodiversity reporting by UK local councils in two papers published in the *Accounting, Auditing & Accountability Journal*. Their 2017 paper (Gaia and Jones, 2017) examined narratives used to highlight biodiversity's importance, categorising them according to ecological values. Gaia and Jones (2020) analysed reporting practices and found that council size, visibility, environmental orientation, and poor management practices influenced disclosure levels. These studies emphasised transparency as a driver for improved accountability. Another 2020 study, co-authored with Faizul Haque and published in the *British Accounting Review* (Jones and Haque, 2020), explored the relationship between board gender diversity and biodiversity disclosures in

European companies. It revealed that boards with female directors were more likely to disclose biodiversity-related impacts and monitor corporate effects on biodiversity, underscoring the influence of institutional pressures such as the Global Reporting Initiative. In 2016, Mike published a paper with Sue Hrasky, which provided an insight into the selective use of accounting information to legitimate the flooding of Lake Pedder in Tasmania in the 1960s (Hrasky and Jones, 2016). Through an in-depth case study, the paper demonstrates that the infrastructure decision was based on “*selective consideration of only technical, economic and legal considerations*” (p. 290) and that “*non-financial externalities*”, including the aesthetic, therapeutic and recreational value of the area; its religious and historical significance; and its value as an educational site and area of biodiversity were all rendered invisible during the decision-making process. Finally, in 2024, an article that Mike co-authored with Tehmina Khan was published in *Accounting History*, examining the 1970s High Ross Dam controversy. They analysed civil society’s counter-accounts challenging business and political agendas, highlighting the role of activism in biodiversity conservation. Mike’s other key papers in area of biodiversity include Jones (2010a) and Edgley, Jones and Solomon (2013).

Mike’s work has profoundly influenced academic research and practice. By advocating for a moral responsibility to preserve biodiversity for its intrinsic value and future generations’ well-being, he challenged traditional notions of corporate accountability. His contributions spurred a growing body of literature on biodiversity accounting, with over 500 published articles currently exploring the subject (Maione et al., 2023). On a practical level, Mike’s natural inventory model and his advocacy for biodiversity reporting can be credited for having played some influence on the development of biodiversity reporting standards such as the revised GRI Biodiversity standard (2024) and the EU’s ESRS E4: Biodiversity and Ecosystems under the Corporate Sustainability Reporting Directive (CSRD). These advancements reflect a broader shift toward sustainability-oriented reporting and environmental accountability in the corporate sector.

3 Conference involvement the FARSIG, FRBC and support of doctoral students

3.1 The FARSIG

Mike was the driving force behind the establishment of the British Accounting and Finance Association’s Financial Accounting and Reporting Special Interest Group (FARSIG) in 2006, serving as its Chair for the subsequent 15 years. In this capacity, and as Chair of the BAFA Bibliometrics Committee, he also served on the BAFA Executive Board throughout this period. The original objectives of FARSIG, co-authored by Mike, and still in effect today, reflect both the

values he regarded as fundamental, and the breadth of his contributions to the academic accounting community.

- *“The advancement of education in accounting, finance and financial management;*
- *The encouragement of research in accounting, finance and financial management;*
- *The promotion by means of conferences, discussion groups or otherwise of closer relations among teachers, accounting practitioners, finance practitioners, financial management practitioners and others who are interested in the development of accounting, finance and/or financial management...*
- *Providing support for PhD students in Financial Accounting and Reporting;*
- *Developing close links with the accounting and/or finance profession so as to inform policy”*

(BAFA, 2019 -FARSIG Constitution)

In Mike’s view, the conventional disciplinary boundaries between accounting, finance, and financial management were of limited significance, and he envisioned FARSIG as contributing meaningfully to all three areas. He placed a strong emphasis on education, ranking it as highly, if not more so, than research, and he was equally committed to fostering close connections with the accounting and finance profession. Support for PhD students also featured prominently in FARSIG’s objectives. These priorities reflect the issues to which Mike was deeply and consistently committed throughout his career.

Through the annual FARSIG symposiums and FRBC conferences, Mike forged many relationships with the accounting profession. The FARSIG symposium, held in January every year, was created to provide a forum for academic, practitioner and policy-orientated debate, and the attendees are drawn from both practice and academia. From 2007, the event was sponsored by the ACCA for many years and was jointly organised by Richard Martin, the ACCA Head of Financial Reporting. Mike’s vision, with respect to impact-driven research was far ahead of the UK Research Excellence Framework (REF) decision to value and measure research impact.

The ACCA’s current description of the FARSIG symposium highlights the event’s perceived significance within the accounting profession and underscores the value placed on this approach to research, both in professional practice and in the context of research funding and policy.

“The FARSIG symposium provides a forum for academic, practitioner and policy-orientated debate. Such forums are useful for expressing and developing rounded opinion on the current meta-issues facing financial reporting. Furthermore, they serve to illustrate the policy relevance and impact of current academic thinking and outputs in accordance with calls from the Economic

and Social Research Council (ESRC)/Advanced Institute of Management (AIM) for relevant and rigorous research combining practitioner and academic perspectives.”
ACCA (2025)

From 2009 onwards, the FARSIG, in collaboration with ACCA, began to issue an annual series of publications entitled “*The Future of Financial Reporting*”, which were based on the presentations delivered by speakers at the symposiums. In addition to featuring contributions from leading academic scholars, the series has included presentations from a number of distinguished invited speakers, covering a wide range of contemporary and policy-relevant topics. Examples of these speakers and their areas of focus include:

2009:

- Ian Mackintosh (UK Accounting Standards Board) – *The Future of Financial Reporting in a time of Global Uncertainty*.
- Peter Holgate (PricewaterhouseCoopers) – *Organisational Politics: the IASB, the FASB, the EU et al.*

2010:

- Wayne Upton (IASB) *Perspectives on International Adoption/Convergence with IFRS*.
- Ken Wild (Deloitte Touche Tohmatsu) *Global Accounting Standards: An Impossible Dream or a Political Nightmare?*
- David Phillips (PricewaterhouseCoopers) *The Future of Corporate Reporting after the Credit Crunch*.
- Dennis Jullens (UBS) *The Future of Financial Reporting: An Analyst’s View*.

And more recently:

2020:

- Andrew Lennard (Financial Reporting Council) *The Future of Corporate Reporting: How do Intangibles Figure?*
- Neil Stevenson (Deloitte) *Integrated Approach to the Corporate Reporting Standard Setting of the Future*.

2023:

- Seema Jamil-O'Neill (UK Endorsement Board) *Accounting for goodwill and intangibles in the 21st century*.

Over the years, the symposia have provided a forum for rigorous debate on the most pressing issues in financial reporting, generated numerous practice-relevant research ideas, and fostered stronger mutual understanding between practitioners and academics.

3.2 FRBC Conferences

After Mike’s appointment as Professor of Accounting, at Cardiff in 1996, he worked with his colleague at Cardiff, Howard Mellett, to set up the financial reporting and business

communication (FRBC) unit in 1997. This reflected the range of his research interests, from broad aspects of financial reporting and, importantly, their presentational format and communication. Over time, his research in the former area grew beyond financial reporting to a wider corporate reporting scope, of social and environmental reporting, sustainability reporting, integrated reporting as well as other voluntary disclosure topics (for instance risk reporting). For the latter area, communication through presentational format, covered aspects of reporting such as the use of graphs, photographs and images as well as theoretical framings such as impression management. For the FRBC unit, this allowed considerable scope for research and also method. As part of, its foundation the decision was made to launch a conference, rather than a journal, as Howard and Mike aimed to cultivate a scholarly community in financial reporting and its communication -and that is precisely what they achieved, by building it from the ground up.

An FRBC conference has been held every year since (with the exception of 2020, and necessarily, a virtual conference was held in 2021 due to Covid-19) and until 2023, Mike was involved in their organisation. The first FRBC conference was held on 3-4 July 1997, at Cardiff Business School with Ken Peasnell as the plenary speaker. An announcement was made in the *British Accounting Review*. This two-day format and the usual date of the first Thursday and Friday of July has remained ever since. The FRBC conference became established as an international conference and grew in stature until the 10th year in 2006, when they “went big”, as Mike put it, by inviting Ross Watts, from the US, as the key plenary speaker and holding the conference at the Marble Gallery of the old Cardiff City Hall. The call for papers, below, highlights the importance of presentational format, as well as the diverse research approaches and method encouraged at the FRBC conference:

“Papers are invited on all aspects of Financial Reporting and Business Communication. This includes empirical, case study and review articles on such topics as the measurement, disclosure, presentation, communication and impact of financial and business information contained in the annual reports and other business documentation in both the private and public sectors. Organisational, historical and international studies are welcomed” (FRBC, call for papers, Cardiff, 2006).

It is noteworthy that in the 2025 call for papers the FRBC reflected the evolution of financial and wider corporate reporting, whilst still adhering to its other core goal of examining business communication (and related presentational formats), as well as promoting diversity in research methods:

“The conference addresses key areas of accounting, financial reporting, corporate reporting and business communication which are of interest to accounting academics and practitioners. These include, but are not limited to:

- The role and limitations of the corporate annual report*
- The effectiveness of financial reporting standards*
- Accounting measurement and disclosure*
- Sustainability, integrated and environmental reporting*
- The composition and format of corporate reports and the role of the visual*
- Corporate reporting and accountability in the public sector*
- The effectiveness of narrative and textual information in corporate reporting*
- The role of financial reporting and governance mechanisms in capital markets*
- Historical perspectives on financial accounting and reporting*

Papers may take empirical, theoretical and conceptual approaches, including case studies or experiments” (FRBC call for papers, Athens, 2025)

As standard practice at conferences, and certainly those of international reach, academic plenary/keynote speakers were a central aspect of every FRBC. Historically, these plenaries were always held before the conference dinner, at the end of the first day of the programme. Over the 28 years of the conference, these speakers have included, inter alia, Ken Peasnell and Ross Watts (as previously mentioned), Chris Chapman, Vivien Beattie, Pauline Weetman, Glen Lehman, Chris Napier, Christine Cooper, Andy Stark, Mary Barth, Charles Cho, Beatriz Garcia Osma, Steve Young, Richard Barker and Marco Trombetta to name a few¹. The seniority and gravity of these speakers reflect the standing of FRBC, as well as Mike’s ongoing ability to secure such a range of world-renowned accounting academics. A further feature of FRBC were plenary panel discussions, usually involving senior practitioners, focused on contemporary topics - highly relevant to accounting practice. These have included the future of the conceptual framework, scandals in accounting, integrated reporting, European Sustainability Reporting Standards, IASB and ISSB work update and research opportunities, the future of academic accounting and a plenary journal editors panel. Furthermore, to showcase the practice-relevance of the conference, plenary sessions with senior practitioners were also often featured. These have included Paul Druckman (Corporate Reporting Council), Alison Dundjerovic, Gillian Knight and Brian Singleton-Green (all ICAEW), Donna Street (IAAER), Ian Dickie (Natural Capital Accounting), Caroline Bridges (IFRS), Tim Kassim (ISSB), Ana Simpson (IASB) and Anne Kirkeby (Black Sun), and many more were involved in the plenary panel discussions. In recognition of the standing and practice relevance of the conference, support has long been received from ICAEW Charitable Trusts, which the current authors acknowledge with gratitude.

¹ To note, many of those listed reflect the more recent conferences due to the more limited availability of past conference programmes. The authors apologise for omissions.

As the conference has evolved over time, a number of developments have taken place. The early conferences reflected Mike's university employment and the location of the FRBC unit (being held in 1997 to 2009 at Cardiff) before moving, with Mike, to Bristol in 2010. However, whilst some conferences were still held at Bristol, the FRBC has since been 'on the road' to other UK and overseas locations (Durham, 2017, Reading, 2019, Cagliari, 2022, Bath, 2023 and Athens in 2025). The research development process was enhanced by the FRBC practice of assigning a matched established research academic in their field of study to each accepted full paper as a discussant review and allowing 40–45 minutes for presentation, critique, and discussion with session participants. As well as full working paper submissions, developmental papers (extended abstracts or papers up to 5,000 words) were introduced in 2017, to allow early-stage research to be presented and further developed. A number of conferences have included specific topic themes for groups of papers to be presented together. These have included Visualisation in Business Communication, the History of Accounting, Social and Environmental Disclosure and Integrated Reporting.

No account of Mike's academic legacy would be complete without recognising his steadfast commitment to supporting doctoral students and fostering the development of early-career researchers in financial reporting. The FRBC conference, under his leadership, became a vital platform for doctoral candidates to present their research, with appropriate time for questions and answers, with a dedicated PhD stream integrated in the conference. The stream was always chaired by a senior academic, virtually always at professorial level. This initiative preceded the formal introduction of a dedicated PhD stream within the main BAFA conference. The objective was to offer constructive and supportive feedback to help nurture the next generation of researchers. In 2014, Mike further reinforced this commitment by establishing, through FARSIG, a doctoral scholarship scheme in memory of Sue Hrasky, a valued contributor to FRBC and Mike's co-author in the field of biodiversity accounting.

Finally, in recognition of Mike's leadership of FRBC, an annual best conference paper, the Michael John Jones award, was introduced in 2024.

3.3 Editorship of the British Accounting Review (BAR) 2009-2013

Mike was appointed joint editor of the *British Accounting Review* in 2009, alongside Howard Mellett. Their four-year tenure marked a highly successful period in the journal's development. At the time of their appointment, the journal faced significant challenges. As Howard recalls, BAR had a negative bank balance, requiring financial support from the British Accounting Association (the predecessor of BAFA), and the volume of submissions was far lower than the new editors hoped. At their first editorial board meeting, Elsevier, the journal's publisher, presented a letter confirming that the journal's application for inclusion in the Thomson Reuters International Citation Index had been unsuccessful.

In 2013, when the journal was handed over to new editors, the BAR was in a markedly stronger position. The journal had a healthy bank balance and pipeline of accepted articles, and had succeeded in a subsequent application to be included in the Thomson Reuters International Citation Index. This turnaround resulted from a series of strategic initiatives undertaken during Mike and Howard's tenure. These included ranking all contributing authors by their h-index -an exercise that required sourcing data not readily available at the time; encouraging the chairs of BAA Special Interest Groups to contribute review articles in their respective fields (given the high citation potential of such articles); commissioning special issues and themed sections to reflect emerging research priorities; expanding the editorial board to include members from a broader international academic community and developing a very rigorous review process, which the editors managed personally right up to final publication.

4. BAFA Distinguished Academic Award (2022) and Closing Reflections

It is no overstatement to say that numerous senior figures in the UK academic accounting community owe a considerable debt to Mike Jones for their professional development and career advancement. He was a constant source of inspiration, encouragement, and support to emerging scholars, involving younger colleagues in the FARSIG and/or organisation of the Symposium and the Conference, and many individuals who began their academic careers by presenting at Mike's conferences have since gone on to become professors, journal editors, and experts in the field. Mike made a profound and enduring impact on academic accounting, not only through his own prolific and influential research, but also through his unwavering commitment to mentoring doctoral students and early career researchers. His collaborative spirit and generosity as a co-

author helped shape the work of many colleagues. His leadership in research collaboration and conference organisation, particularly through his pivotal roles in BAFA, FARSIG, and the FRBC conferences, significantly advanced international academic exchange and helped to establish UK corporate reporting as a respected and impactful academic discipline.

Beyond the UK, Mike served as a visiting professor at the University of Cagliari in Sardinia and delivered invited lectures at institutions in Australia, New Zealand, Tasmania, Malaysia, and Italy. In recognition of these wide-ranging contributions, he was awarded the British Accounting and Finance Association's Distinguished Academic Award in 2022. Sadly, he was not able to pick up the award in person, or to deliver the traditional keynote lecture the following year, due the decline in his health.

Mike's death in 2023 represents a profound loss to the UK academic accounting community -one that will be deeply felt for years to come. However, he leaves behind a significant and enduring legacy: a body of research that continues to shape the discipline, and a set of institutions and scholarly networks that reflect his vision for academic accounting as a credible, impactful, and practice-relevant field. His example is particularly resonant in the current climate, where UK universities face financial pressures and academic departments are increasingly challenged to demonstrate value and relevance.

In writing this tribute, we aim to document the progress that Mike, and the many scholars who worked with and alongside him, helped to achieve. Mike frequently employed the term exemplar in his academic writing. It is our hope that this article serves to present him as just that: an exemplar for future generations of accounting scholars.

5. Chronological List of the Publications by Mike Jones

This list of Mike's publications is as complete as possible and the current authors apologise for any omissions. Not every article in this list is mentioned in the paper, due to space constraints.

5.1 Books

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- Jones, M. (2006). *Management Accounting*: John Wiley & Sons.

Jones, M. ed. (2010). *Creative Accounting: Fraud and International Accounting Standards*: John Wiley & Sons.

Jones, M. (2014). *Accounting and Finance*: Wiley

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5.2 Book chapters

Jones, M. (2008). Climate change : Evidence from the Sustainability Reports of the Top 50 Global Energy Companies. In *Corporate Social Responsibility*. Banerjee, B., Chatterjee, K., Dandapat, D. (Eds.), 121-142: DSA in Commerce: Calcutta.

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5.4 Professional monographs and articles

In addition to his books and academic journal articles, Mike published 15 research monographs and discussion papers for the ACCA and ICAEW. He also published many articles in practitioner publications, including *International Accountant*; *Management Accounting*, the *Times Higher Education Supplement*; the *Chartered Building Societies' Institute Journal*; *Certified Accountant*; *Accountancy*; *The Accountant's Magazine*; *Management Research News*; *Accounting and Business*; *Australian CPA*; *Accountancy Age* and *CIMA Student*. (A full list is available from the authors, on request).

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