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# Vale Professor Hema Wijewardena: Quest for knowledge

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## **Abstract**

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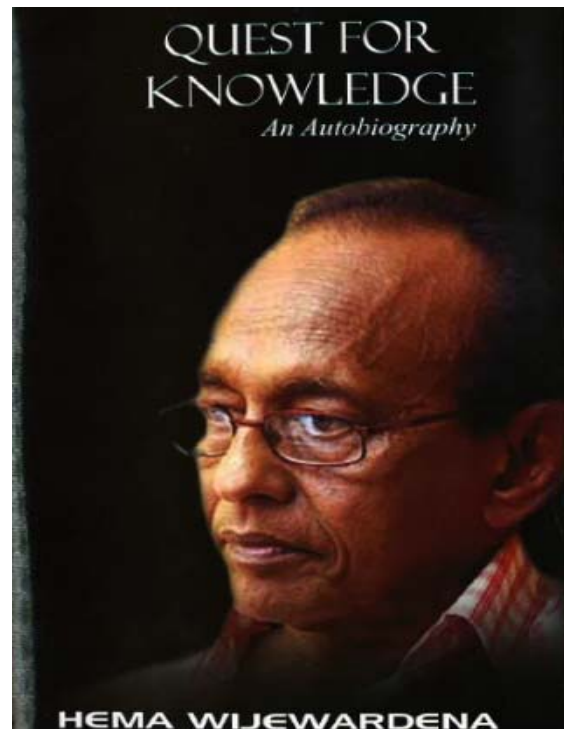
## **Keywords**

Vale, Obituary, Hema Wijewardena, Quest for knowledge, Accounting, Sri Lanka



# Vale Professor Hema Wijewardena: Quest for knowledge

Anura De Zoysa<sup>1</sup>



## Abstract

In memory of the recent death of Professor Hema Wijewardena, accounting academic and pioneer of commerce education in Sri Lanka, we recognise his contribution to commerce education in Sri Lanka and Australia over four decades.

**JEL Classification:** M40.

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# Vale Professor Hema Wijewardena: Quest for knowledge



## A great mentor

Associate Professor Prem Yapa PhD  
School of Accounting  
RMIT University  
Melbourne, Australia

Prof. Hema Wijewardena, born in Thalgaspe, a remote village in the Southern Province of Sri Lanka had his primary education at Thalgaspe Sinhala Maha Vidyalaya is a renowned scholar who has rendered an excellent service for the development of commerce in the field of education in Sri Lanka. With great sympathy I inscribe this appreciation for my respected and adored professor, Prof Wijewardena, who passed away on 28 August 2017. He was 81 years old.

My memories of Prof. Wijewardena remain quite vivid, most likely because I came to feel that he was as close to an ideal University Professor—and person—as one could come. I first met Prof Wijewardena in 1973 when I entered the Bachelor of Commerce Degree program, as a student at Vidyodaya University (now University of Sri Jayewardene - USJ). He was the pioneer in setting up the Department of Commerce to offer Bachelor of Commerce degree at USJ in 1973. He became the first Head of the Department of Commerce under the University Reorganisation of 1972. Until his appointment as Dean of the Faculty of Management Studies and Commerce in 1979, he worked as Head of the Department of Commerce and contributed tremendously to its development. Since then he guided with us on our academic voyage.

After serving for nineteen years at USJ, he accepted an academic position at the University of Wollongong, New South Wales in Australia and left Sri Lanka in 1987. While working in his new position in Australia, he continued to excel and was honoured by the University of Wollongong in 1997 with a Vice Chancellor's award for excellence in teaching. While living in Australia, he continued to contribute to commerce and management education in Sri Lanka through various educational publications and research projects based on Sri Lanka. Prof. Wijewardena has done extensive research in Sri Lanka and overseas on various aspects of commerce and accounting and his research articles have published in prestigious academic journals. He successfully supervised many PhD students at University of Wollongong and I was one of them. During the forty years of his academic career he has published many books for the use of students in accounting, commerce and management studies. For the outstanding contribution made to the commerce and management education field in Sri Lanka, Prof. Wijewardena was awarded the honorary degree of Doctor of Science (D.Sc) by the USJ at its 34th convocation held in 2007. Prof. Wijewardena's final contribution was the book, "Quest for Knowledge", presenting a rich portrait of his fascinating life, family and his times published in March 2016.

Prof. Wijewardena's wit, wisdom, compassion, energy, and especially his smirk, are legendary. My association with Prof Wijewardena during and after my PhD, profoundly changed my intellectual and academic vision on life, humanity and particularly in accounting. I am for ever deeply indebted to him for providing this to me. I will really miss Prof Wijewardena's company but I will carry with me the many lessons I learned from him. May he attain supreme bliss of nibbana!



**Admiring his “institutional work”**

Professor Danture Wickramasinghe  
Adam Smith Business School  
University of Glasgow, United Kingdom

Professor Hema Wijewardena (HW) was one of my traversable role models when I was a teenager. It was October in 1977. Sooner, I saw Professor HW became the dean of the Faculty of Commerce and Management Studies at the then Vidyodaya Campus of the University of Sri Lanka (now, University of Sri Jayawardenepure).

His presence, charisma, and leadership impressed me not only through a closer association but also through a mirror of his needed influence he exerted in the development of management studies in the country. He was famous nationally as the advanced-level question paper setter for the subject of Commerce and Finance. He produced a series of accessible texts for those students and provided immense guidance for teachers, especially on new developments in the landscape of commerce and economy.

The time was a historical milestone witnessing a transition in the economy and society as part of global process of neo-liberalization. Students were eagerly awaiting some knowledge about the mundane practicalities about the functioning of the ensuing neo-liberal market rules and subsequent changes in governance and governability. This was necessitated by the environment where social sciences’ local knowledge then was largely governed by the Keynesian model of ‘development’ and its associated ontology and epistemology. Neoliberal renaissance had dismantled the Keynesian ethos of thoughts in Sri Lanka from the late 1970s and propagated a different architecture of normative reasoning while the same was happening in the rest of the world through the Thatcher-Reagan project animated by the works of Friedrich Hayek and Milton Freedman.

Concerning this historical transformation, Professor HW enlightened young students showing and illustrating the tools, mechanisms, and processes through which a new form of neoliberalism was being constructed and conducted. In translating a global and malleable discourse into a local space, there must be local counterparts who can orchestrate what is going on. Professor HW made this historical contribution but it was unwritten and unknown. To admire and tribute this “institutional work”, I take this opportunity to make it written and known.



**A legend**

Adjunct Professor Helen Irvine  
QUT, Business School,  
Queensland University of Technology  
Brisbane, Australia

Dr Hema Wijewardena was a legend! The students loved him, and those of us privileged to work with him found him to be a tireless and energetic academic, a dedicated researcher, great colleague, and 110% reliable. For many years he taught the first year students, and introduced them to accounting in a clear, direct way that gave them a solid foundation for their further studies. For his research students, he went above and beyond, providing opportunities and mentoring guidance. His research publishing output was prolific, and he also published many practice sets that assisted students to grasp accounting fundamentals. I had the greatest respect for Hema as an academic and a fine person of integrity. He will be missed by all of us, his colleagues and friends.



**A great educator**

Associate Professor Jane Andrew  
The University of Sydney Business School  
The University of Sydney  
Sydney, Australia

When I joined the University of Wollongong as an undergraduate, I was lucky enough to be one of Hema's students. At 17, with very limited life experience, I was really struggling to understand the purpose and usefulness of accounting so I sat at the front of Hema's lecture theatre, armed with my textbook, my notebook, a pen and a fairly pronounced look of confusion. Hema was unperturbed. He'd seen students like me before, and his natural patience, enthusiasm, and kindness meant he was able to encourage me to work hard, and try even harder.

A few years later, having completed my undergraduate degree, Hema offered me my first academic job as a tutor. I was excited and nervous, and struggled with another set of new experiences under Hema's close, watchful eye. Again, he was supportive, wise, and provided solid advice about both the effective delivery of content in the classroom, and student management. I learnt so much from him about the power of warmth, good humour and laughter in the classroom, and know that I carry these tools with me as an educator because of him.

I feel enormously grateful to Hema, both as a teacher and a colleague.



**A committed academic with hidden qualities**

Dr Kathy Rudkin  
School of Accounting, Economics and Finance  
University of Wollongong,  
Australia

I remember the first time I met Hema. As a postgraduate student, I was summoned to the Head of Department's office, where I was introduced to Hema by Professor Michael Gaffikin. As physically huge and imposing a man was Micahel, Hema was the antithesis: petite, charming, and with dancing eyes and a smile that never ended. I was asked to be Hema's assistant, a real privilege. However, in that meeting I could not understand a thing Hema said. I was unaccustomed to his accent, and he spoke so very enthusiastically and quietly while punctuating his speech with waving spindly arms. I just said yes and agreed with everything. This was one of the best decisions I ever made.

Hema was my mentor. He taught me everything wise about academic administration, and was first always highly ethical, followed closely by being pragmatic. He loved speaking proudly of his family. He was fully committed to his students and teaching and his research. His life hidden from us was filled with philanthropy, poetry, and writing. My first paper was published with him – proving his very tolerant nature.

Hema leaves me feeling loved and connected to an academic community by his gentleness and intellect. I am blessed with the privilege of aspiring to achieve his values and spirituality.



**A gracious mentor with a heart and passion**

Associate Professor Lee Moerman  
Discipline Leader (Accounting)  
School of Accounting, Economics and Finance  
University of Wollongong, Australia

I remember Hema as a wise and gracious mentor with a heart and passion for teaching and students. I first encountered him as a first year student in accounting at the University of Wollongong. He assured us that we just needed to get used to his accent and we would be fine. And we were. Later on I had the pleasure to be his head tutor for the same subject and then, much later, an academic colleague. He was always supportive of his colleagues and fiercely protective of his students and staff. Those who had the pleasure to work or be taught my Hema were very fortunate indeed.



**A great supervisor**

Dr Jamal Roudaki PhD, ACA, CPA  
Senior Lecturer  
Department of Financial and Business Systems  
Lincoln University, New Zealand

Hema was a pillar of my PhD journey which began in July 1992 at the Department of Accounting and Finance of the University of Wollongong. Throughout this journey, I was benefited by his profound knowledge and experience, insights, scholarship and enthusiasm. He was a very hard-working academic who cared deeply about all his students. Hema constantly provided me valuable comments and suggestions on my research and was always available for consultation whenever I needed him for his advice and guidance. Hema's positive attitudes towards my research and constructive criticism of my work helped me not only to complete my research project but also to develop as an academic. His presence and assurance gave me confidence that I can successfully complete my PhD program. After completing my PhD, I was privileged to publish a paper jointly with Hema which I consider a major milestone of my academic career as it laid the foundation of my subsequent publications over the years of my academic career. It was an honor and privilege to be his first PhD student.



**A man with back to basics approach**

Dr Sudhir Lodh, PhD, FCPA  
Ex-Head of Students and Senior Lecturer  
Faculty of Business  
University of Wollongong  
Australia

It was September 1988, I met Dr Hema Wijewardena at the then Department of Accounting and Legal studies at the University of Wollongong (UOW). I joined the Department as a PhD student in accounting. As a PhD student I started tutoring for a large introductory undergraduate accounting subject for that Hema was the coordinator. I can recall being a fee paying overseas student along with the late Emeritus Professor Michael J.R. Gaffikin, Hema had been a mentor and senior colleague on my journey in Australia. Not only had he supported me on my journey on PhD program at UOW, he taught me of how to become a well-prepared teacher. Hema's teaching approach for the beginners in introductory accounting subject was recognised by many over the years in 90s at the University of Wollongong. Hema wrote several accounting 'practice sets' which are well recognised and adopted by the academic community to teach introductory accounting. At the time, especially in '80s, the technological facilities were not the same as we use today but Hema was so punctual and advanced in preparing the delivery materials for his



teaching. For those days, Hema used to prepare unique overhead transparencies that were so easy for students to understand the concepts. His teaching approach for introductory accounting was seen to be what many of us consider today is the “back to basics approach”. Hema used to say that the accounting students, the beginners, need to understand the accounting cycle well to be good accounting graduate and, of course, to become a good accountant.

Hema was a person who could mix easily with everyone. In ‘90s, the Department of Accounting and Finance led by the late Emeritus Professor JR Gaffikin, we all used to feel as if we (the staff members of the department) were a part of joint family having so many get together and parties. Hema and his wife Wimala Wijewardena were actively participated in those. Hema’s journey in life (including academic) as evident from his autobiography was unique from which we can learn a lot. I pray to God to place Hema’s (the reverend) departed soul in Haven.



### **A pioneer in commerce education in Sri Lanka**

Emeritus Professor M. W. Wickramarachchi  
BA (Hons.) (Econ.) (Vidyo.); MEd (Acct. & Fin. Mgt.) (New England); PhD (Com.) (DBAMU); DSc (honoris causa) (SJP); DSc (honoris causa) (SU); FPFA; FCMA; FCA  
School of Accounting  
University of Sri Jayewardenepura, Sri Lanka

I have been associating Prof. Hema Wijewardena since 1968. He joined the Department of Economics, Business & Public Administration as a junior academic after the BA (Business Administration) degree. With the help of Prof. Dharma de Silva, he was involved in developing a degree path for students who studied accountancy & commerce subjects for the GCE A/L examination. He completed MBA degree at the University of New Hampshire (USA) in 1970 and obtained PhD degree from the University of Sri Jayewardenepura (USJ) in 1982. He served this university for nineteen years and retired as a professor prior to leaving for Australia. He was the 1st Head of the Department of Commerce. In 1979, he was appointed as the Dean of the Faculty of Management Studies and Commerce (USJ) and served in this capacity for three consecutive terms. During his period as the Dean, two departments were established as Business administration & Public Administration by splitting the Department of Public & Business Administration. He re-established the Master of Business Administration and Master of Public Administration post-graduate degree programs in 1981 & upgraded the postgraduate management programs into the Postgraduate Institute of Management as a self-financing institution. Prof. Hema Wijewardena obtained assistance from Canadian International Development Authority (CIDA), Belgium Ministry of Overseas Development Corporation, and United States Agency for International Development (USAID) for improvement of management education. Under the link programs foreign professors from universities of Canada, Belgium and USA visited the USJ and junior academics were given assistance to study in postgraduate programs in the University of Ottawa, the Carleton University, the Catholic University of

Leuven & the University of New Hampshire. Some senior academics were exposed to research programs & new computer technology. Prof. Wijewardena was instrumental in establishing the Workers Education Program at the University of Colombo and the University of Sri Jayewardenepura. He contributed his service to other universities, technical colleges, the Sri Lanka Institute of Development Administration, the Institute of Distance Education, the Institute of Chartered Accountants of Sri Lanka, the Curriculum Development Center, the Department of Examination and the Department of Educational Publications. While serving at the Wollongong University, he helped young academics in Sri Lanka to pursue research studies leading to PhD. In addition to many research publications relevant to Sri Lanka his book titled "Financial Accounting in Sri Lanka" is for Sri Lankan accounting students. In 2006 he delivered the convocation address of the Management Faculty of USJ, and the University awarded him the Doctor of Science (honoris causa) degree for the services he rendered to Sri Lanka and for his academic contributions.



**A visionary scholar**

Dr Anura De Zoysa  
Senior Lecturer  
School of Accounting, Economics and Finance  
University of Wollongong  
Wollongong, Australia

My association with Prof. HW started when I was doing my undergraduate degree at USJ in Sri Lanka in the early 1980s. He was the Dean of Faculty at the time and was also teaching management accounting for final year students. I was fortunate to be one of his students in the 1982 cohort. It was incredible to learn from someone who I admired and respected immensely as an educator and administrator. At the time, I never thought that Prof. HW was going to have a profound impact on my professional and personal life for many years to come - but he did. After joining the academic staff of USJ in 1983 as an Associate Lecturer, I had the privilege of working closely with him as a member of his teaching staff and to be mentored by him. Prof. HW not only helped me build my teaching skills at USJ but also provided me with the opportunity to contribute to the greater good outside the university as a member of the editorial board of Educational Publication Department of the Sri Lankan Government chaired by him. Under his guidance and leadership, we were able to produce several comprehensive commerce and accounting textbooks which were printed and distributed, free of charge, to all high school commerce students in the country by the Sri Lankan government. Throughout his life Prof. HW worked tirelessly to uplift the standard of commerce education in Sri Lanka, a feat for which all Sri Lankans are eternally grateful to him for.

Even after leaving Sri Lanka to join UOW in 1987, Prof. HW kept in close contact with the academics at USJ and provided continuous assistance to the development of commerce education at the Faculty of Business at USJ. The busy academic life in Australia did not deter him

contributing to his country of birth. Mindful of the fact that there was a dearth of quality accounting textbooks in Sri Lanka, he dedicated a few hours every morning over a 4-year period to write a textbook for Sri Lankan students who study financial accounting at universities, technical colleges, and professional institutions in Sri Lanka. He accomplished this goal by publishing a high-quality accounting textbook titled *Financial Accounting In Sri Lanka*. Because of its in-depth coverage of the subject matter and very effective modern approach to the study of accounting, it is now used widely by students and various academic institutions in Sri Lanka.

My relationships with him further strengthened when he visited Japan, where I had been working, to collaborate on a joint research project to examine management accounting practices between Australia and Japan. A paper we produced from this project titled “A Comparative Analysis of Management Accounting Practices in Australia and Japan: An Empirical Investigation” was published in *The International Journal of Accounting (A Ranked Journal)* and attracted more than 140 citations, including number of citations in Horngren’s world renowned cost accounting textbook. This project not only kicked started my academic scholarly work but also enticed me to leave Japan, where I had engaged in teaching and research for a period close to a decade, to pursue an academic career in Australia. Since moving to Australia, I not only had the privilege of completing my PhD under Prof. HW’s supervision but also to be his co-author for 23 Journal and conference papers that we produced together. I learned so much from him regarding how to be a good academic and more importantly how to be a better person. His persuasion that led to me moving to Australia not only helped my career but also provided better educational opportunities for my children who were also lucky enough to get his advice and guidance for their career development. Truly, he had been a fatherly figure in my life for over the last 20 years. Words cannot express my gratitude and appreciation for everything he has done for me. He will be dearly remembered by all his students and colleagues as an affectionate and beloved lecturer who gave his best to his students and as a person of the highest integrity, honesty and sincerity. He will be greatly missed.



### **Quest for Knowledge: Autobiography of Hema Wijewardena**

Professor Premachandra Athukorala  
Australian National University  
Canberra, Australia

This book presents a rich and heart-warming portrait of an exceptional man, his family and his times. Professor Wijewardena writes about his long and fascinating journey from his humble childhood in a remote Sri Lankan village to achieving academic excellence with a novelist's skill at evoking personalities, places and events, and a scholar's insights into culture, society and family.

Figuring prominently in the book are the author's remarkable achievement in primary and secondary education amidst economic hardship faced by the family, and the subsequent remarkable success in balancing search for knowledge with a successful family life and responsibilities of academic administration. The book also contains valuable and hitherto unknown to most of us, information about his pivotal role in promoting business studies as an academic discipline in Sri Lanka: he took the lead in introducing commerce and accountancy as a subject into the curricula of high-school and university education and initiating, for the first time in Sri Lanka, master degree program in business and public administration at the University of Sri Jayewardenepura in collaboration with Carleton and Ottawa universities in Canada. Professor Wijewardena writes about these and other achievements, and difficulties encountered along the way, with candour and wit. These are many delightful vignettes in the book.

Intimate and charming, *Quest for Knowledge* (ISBN 978-95598815-1-3) will resonate with readers who are looking for role models. It is also a valuable source of information for those who study the history of public education in Sri Lanka.