

RESUMÉ
NORMAN BELDING MACINTOSH
Professor Emeritus, School of Business, Queen's University

Jan 2007

Personal:

- Born - Vancouver, B.C. Canada (1933)
- Married - Marilyn Joan (Milne) Macintosh
- Sons - Bruce, Cameron
- Canadian Citizen and British Citizen (with UK Passport)
- Lived with wife and children in USA, England, France, Switzerland, Hong Kong and Australia
- Languages - English (some French)

Research Activities:

Research activities have focused on taking a behavioural, organizational, sociological and, more recently, poststructuralist approach to the role and impact of management accounting, control and information systems in organizations and in society at large. The research has relied on various epistemological approaches including: econometric modeling, human relations, social psychology, macro organizational theory, critical social theory, interpretative ethnography, poststructuralism and postmodernism, and philosophy.

Work Experience:

- Peat, Marwick, Mitchell & Co., auditor and consultant (1956-1961)
- Lecturer, Univ. of Western Ontario (1963-1965)
- Research Associate, IMEDE, Lausanne, Switzerland (1965-1966)
- Chair, MBA Programs, Queen's University, 1973-1974.
- Assistant, Associate and Full Professor, Queen's University, Canada, (1967 - 1998)
- Professor Emeritus, Queen's University, Canada (1998 - present)

Visiting Appointments:

- Oxford University, Visiting Fellow (1975).
- Concordia University (1982).
- Naval Postgraduate School, Monterey, CA, Visiting Professor (1989).
- University of New South Wales, Australia, Visiting Professor (1990).
- University of Hong Kong, Citicorp Visiting Doctoral Program Professor (1995).
- Murdoch University, Perth, Australia (1996).
- Faculty member Nordic PhD Conference on Business Studies, Sulitjelms, Norway, August 1997.
- Faculty member, Scandinavian Doctoral Seminar, Hofn, Iceland, September, 1997.
- Birmingham University, UK (1998), Visiting Research Professor.
- Manchester Metropolitan University, Visiting Research Professor, October, 1998.
- University of Siena, Summer Doctoral School, Visiting Professor, July, 2002, 2004, 2006
- University of Vaasa, Finland, Visiting Professor, Doctoral Workshop, Sept., 2004.
- European Business School, Oestrich-Winkel, Germany, Seept. 2005.

Formal Education:

- B. Comm., Univ. of Alberta (1957)
- M.B.A., Univ. of Western Ontario (1963)
- D.B.A. candidate, Harvard University (1965-1967)
- Chartered Accountant, University of Alberta (1959)
- Ph.D., University of Göteborg (2001)

Major Awards:

- Dean's Honour List, Univ. of Western Ontario (1962, 1963).
- Management Training Scholarship, Univ. of Western Ontario (1962).
- Sun Oil Scholarship, Harvard Univ. (1966).
- Best Paper (with R.L. Daft) Canadian Academic Accounting Association (1977).
- Research Grant (with R.L. Daft) Society of Management Accountants of Canada (1978) - \$32,000.
- Research Grant (with M. Kirpalani) Dept. of Industry Trade and Commerce, Canada (1979) - \$35,000.
- Individual Scholar Research Grant, Social Science and Health Research Council, Canada (1992-1994) - \$36,000.
- School of Business, Queen's University, Award for Research Excellence Prize (1991) - \$1,000.
- School of Business, Queen's University, Research Scholar Award (1993-1994) - \$9,000.
- L.S. Rosen Outstanding Canadian Educator Award, Canadian Academic Accounting Association (1994).
- CGA Research Foundation research grant (1994) - \$10,000.
- Research Grant [with T. Shearer], Social Science and Humanities Research Council, Canada, 1995-1997, -\$9,000.
- 1997 Inductee to the University of Alberta, Wall of Fame (for outstanding contribution to university athletics and for later outstanding contribution to society in general).
- Research Grant, Social Science and Humanities Research Council, Canada, 1998-2000, \$26,000.
- Canadian Academic Accounting Association, Haim Falk Award for Distinguished Contribution to Accounting Thought, 1998.
- Atlantic Schools of Business Annual Conference 1999. Best Accounting Paper. (with I. Hutchinson).
- Research Grant, Social Science and Humanities Research Council, Canada. 2002 – 2004. \$54,000.
- Received the Highly Commended Award in 2003 from the Emerald Literary Club for Macintosh, N.B. and R. Baker. 2002. A literary perspective of accounting: Towards heteroglossic accounting reports, *Accounting, Auditing and Accountability*, 15 [2], 184-222.
- Queen's School of Business, Research Excellence, 2004. Award.

Conference Presentations:

- Presented 60 refereed conference papers around the world and 54 invited seminars at various universities in Canada, USA, England, Scotland, Sweden, Australia, New Zealand, Hong Kong, Singapore and Brazil.

Editorial Boards Service

Previous:

- *Accounting, Auditing and Accountability Journal* (Australia)
- *Behavioral Research in Accounting* (USA)
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Current:

- *Contemporary Accounting Research* (Canada)
- *Critical Perspectives on Accounting* (USA)
- *Accounting and the Public Interest* (USA)
- *Management Accounting Research* (UK)
- *International Journal of Accounting and Business Society* (Indonesia)
- *Canadian Accounting Perspectives* [Canada]

Invited Seminars:

- UK [Glasgow, Strathclyde, Stirling, Edinburgh, Keele, Aberystwyth, Manchester Business School, Birmingham, Manchester, Manchester Metropolitan University]
- Scandinavia (Stockholm, Uppsalla, Lund, Gothenburg, Copenhagen, Växosj, Vaasa, Helsinki, Jyväskylä, Turku)
- Australia, New Zealand (New South Wales, Armidale, Monash, Massey, Melbourne, National University, Bond, Otago, Wollongong, Deakin, Murdoch, Western Australia, Tasmania, LaTrobe, Adelaide)
- Asia (Shanghai, Hong Kong, Nan Yang Singapore, City University of Hong Kong)
- Canada (Western Ontario, Simon Fraser, Saskatchewan, Calgary, Alberta, Concordia, Université du Québec Montreal, Laval, Waterloo, York)
- USA (Maryland, Naval Post Graduate School, Pennsylvania State, Miami, St. Mary's, Babson, Suffolk, Central Florida)

Key Note Addresses:

- World Conference on Corporate Globalization, Rio de Janeiro, Brazil, January, 1996.
- Scandinavian Management Academy, Bodo, Norway, August, 1997.
- Critical Perspective on Finance, Hamburg, 2002.
- The Forum on Corporate Governance, University of Quebec at Montreal, October, 2002.
- *Leccione inagurale*, Accounting, business and financial history workshop, Carmona, Spain, April 2006.

Professional Activities during Academic Career:

- Member of the 1997 Adjudication Committee of the Canadian Social Science and Humanities Research Council for research applications -- Administration, Management and Industrial Relations
- Member, Canadian Academic Accounting Association
- Member, Institute of Chartered Accountants of Ontario
- Member, the American Accounting Association
- Executive Member, Accounting Behaviour and Organizations section of the American Accounting Association (1984-present), Chairperson 1995-96.
- Director, Society, Communications and Information Technology Group, Queen's University
- Director, Social Program Evaluation Group, Queen's University

- Director, Sports Administration Program, Laurentian University, Canada
- Organizer of the Queen's University Social and Behaviour Accounting Conference for Academics (1985, 1986, 1987, 1988, 1993, 1994).
- External examiner of various Ph.D. theses.
- Organizer: The Distinguished International Scholars Conference on the Future of Management Accounting Research, Queen's University, 2002.
- Organizer of first Critical Accounting division of the Administrative Sciences Association of Canada, 2003.

Community Positions Held:

- Secretary Treasurer of Sunnyside Orphans and Widows Home, Kingston, Canada
- Board Member of Agnes Etherington Arts Centre, Queen's University
- Board Member of Special Education Advisory Council, Frontenac Board of Education, Kingston, Canada
- President of Kingston Tennis Club, Kingston, Canada
- Fleet Captain, Shark Fleet, Kingston Yacht Club, Kingston, Canada

Hobbies and Interests:

- Captain of Intercollegiate Basketball Team, University of Alberta (2 years)
- Tennis, small yacht racing, squash, skiing
- Oenology, French cuisine
- Critical literary theory, music, poststructuralism

MAJOR PUBLICATIONS

Journal Articles:

- Macintosh, N.B., Tsurumi, H. and Tsurumi, Y., An econometric model of Canada, Packers Ltd. *Canadian Journal of Information Processing and Operations Research, (INFOR)*, (1972), pp. 240-250).
- Macintosh, N.B., Tsurumi, H. and Tsurumi, Y., Econometrics for strategic planning, *Journal of Business Policy*, (1973), pp. 49-61.
- Macintosh, N.B., and R.L. Daft, Department technology and information design, *Information and Management* (1978), pp. 123-131.
- Daft, R.L. and N.B. Macintosh, A new approach to information systems characteristics, *California Management Review*, (1978), pp. 82-92.
- Kirpalani, V.H. and N.B. Macintosh, International marketing effectiveness of technology - oriented small firms, *Journal of International Business Studies*, (1980) pp. 81-90.
- Macintosh, N.B., A contextual model of information systems, *Accounting, Organizations and Society* (1980), pp. 81-90.
- Daft, R.L. and N.B. Macintosh, A tentative exploration into the amount and equivocality of information processing in organizational work units, *Administrative Science Quarterly*, (1981), pp. 207-224.
- Daft, R.L. and N.B. Macintosh, The nature and use of formal control systems for management control and strategy implementation, *Journal of Management* (1984), pp. 43-66.
- Macintosh, N. and R. Daft, Management control systems and departmental interdependencies: An empirical study, *Accounting, Organizations and Society*, (1987), pp. 40-61.
- Williams, J.J., N.B. Macintosh, and J.C. Moore, Budget-related behavior in public sector organizations: Some empirical evidence, *Accounting Organizations and Society*, (1990), pp. 221-246.
- Macintosh, N.B., and R.W. Scapens, Structuration theory in management accounting, *Accounting, Organizations and Society*, (1990), pp. 455-477.
- Macintosh, N.B., Hospital accounting and information systems: A critical assessment, *Australian Health Review*, (1991), pp. 46-56.
- Macintosh, N.B., and R.W. Scapens. 1991. Management accounting and control systems: A structuration theory analysis, *Journal of Management Accounting Research*, pp. 131-58.
- Macintosh, N.B., and J.J. Williams, 1992. Managerial roles and budgeting behavior, *Behavioral Research in Accounting*, pp. 23-48.
- Hopper, T.M., and N.B. Macintosh. [1993]. Management accounting as disciplinary practice: The case of ITT under Harold Geneen, *Management Accounting Research*, 4 [2], 181-216.

- Macintosh, N.B. 1994. The Profit Manipulation Phenomenon: The ethics of profit manipulation: A dialectic of control analysis, *Critical Perspectives in Accounting*, 6 [2], 289-315.
- Scapens, R.W. and N.B. Macintosh. 1996. Structure and agency in management accounting research: A response to Boland's interpretive act, *Accounting Organizations and Society*, 21 [7/8], 675-690.
- Jonsson, S. and N.B. Macintosh. 1997. CATS, RATS and EARS: Making the case for ethnographic accounting research, *Accounting Organizations and Society*, 367-386.
- Macintosh, N.B. 1999. Management accounting in Europe: A view from Canada, *Management Accounting Research*, 9 [1], 495-500.
- Macintosh, N.B., T. Shearer, D. Thornton and M. Welker, 2000. Accounting as simulacra and hyperreality: Perspectives on income and capital, *Accounting, Organizations and Society*, 25 [1], 13- 50.
- Macintosh, N.B. and T. Shearer. 2000. The accounting profession Today: A poststructural critique, *Critical Perspectives on Accounting*, 11[5], 607-626.
- Macintosh, N.B. and R. Baker. 2002. A literary perspective of accounting: Towards heteroglossic accounting reports, *Accounting, Auditing and Accountability*, 15 [2], 184-222.
- Macintosh, N. B. 2003. From rationality to hyperreality: Paradigm poker. *International Review of Financial Analysis*, 12 [1]; 453-465.
- Macintosh, N. B. 2004. "A comment on: recovering Accounting." *Critical Perspectives on Accounting*, 15 [4-5], 529-541.
- Macintosh, N. B. 2004 "A ghostly CAR ride." *Critical Perspectives on Accounting*, 15 [4-5], 675-695.
- Macintosh, N. B., [2006]. "Commentary: Accounting – Truth, Lies, or 'Bullshit'? A Philosophical Investigation." *Accounting and the Public Interest*, Vol. 6, 2006, [22-36].

Books:

- Macintosh, N.B., *The social software of accounting and information systems*, (John Wiley & Sons, UK. 1985).
- Macintosh, N.B., *Management accounting and control: An organizational and sociological perspective*, (John Wiley & Sons, UK. 1994).
- Macintosh, N.B., *Accounting, Accountants and Accountability: Poststructuralist Positions*, (Routledge, UK 2002).
- Macintosh, N. and T. Hopper [eds.], *Accounting, the Social and the Political: Classics, Contemporary and Beyond*, [Elsevier, UK. 2005].

Articles In Professional Magazines etc. :

- Macintosh, N.B. and R.L. Daft, Une approche nouvelle pour la conception des systemes d'information, *Informatique et Gestion*, (1978), pp. 27-31.
- Macintosh, N.B., Control of discretionary costs with zero-base budgeting, *Cost And Management*, (May-June 1980).
- Macintosh, N.B., Ontario CA education, *CA Magazine*, (December 1982).
- Macintosh, N.B., Differing attitudes to budgetary controls: Organizational implications, *Cost and Management*, (January - February, 1983).
- Macintosh, N.B., Management accounting systems: The social software. *CMA Magazine*, (November- December, 1985).
- Macintosh, N.B., Management accounting's dark side: Part 1, *CA Magazine* (Sept. 1994).
- Macintosh, N.B., Management accounting's dark side: Part II, *CA Magazine* (Nov. 1994).
- Macintosh, N. B. 2003. Participative budgeting: for and against. *Controlling & Management*, ZfCM, Sonderheft, 1,1.
- Macintosh, N. [Septembre 2005]. *Des procès clair pour éviter toute manipulation*, Business Digest. Paris.
- Macintosh, N. [2005]. "Some prospects for future accounting research." *European Accounting Association Newsletter*, Issue 4/2005.

Chapters in Books

- Kirpalani, V.H. and N.B. Macintosh, International marketing effectiveness, in *International business: A Canadian Perspective*, Dhawan, K.C., H. Itemad, and R.W. Wright. (eds). (Addison-Wesley 1981).
- Macintosh, N.B. The control of discretionary costs with ZBB, in *Management Control Systems* , S. Bekaoui (ed.) (1985).
- Macintosh, N.B. Differing attitudes to budgeting controls in *Guided Self-learning Resources Kit for Senior Managers*, (Public Service Commission, Ottawa, 1985).
- Macintosh, N., A critical theory analysis of accounting reports: The case of IBM and the role of women in the information era: *Critical Accounts*, (MacMillan & Co., 1990), pp. 153-172.
- Macintosh, N.B., Human relations and budgeting systems in *Readings on Accounting for Management Control*, C. Emmanuel, D. Otley, and K. Merchant, eds. (Chapman & Hall, 1992).
- Macintosh, N.B. and R.W. Scapens, Structuration theory in Management Accounting in Bryant, C.G.A. and D. Jary (eds) *Anthony Giddens: Critical Assessments*, (1996). Routledge.

Daft, R. and N.B. Macintosh. 1997. A tentative exploration into the amount and equivocality of information processing in organizational work units. In *The International Library of Management*, Dartmouth Publishing Co., Aldershot, U.K.

Hopper, T. and N.B. Macintosh, Management Accounting Numbers: Freedom or Prison - Geneen vs. Foucault. *Foucault, Management, and Organization Theory*. (1997) A. McKinlay and K. Starkey (eds.). London: Sage Publications.

Macintosh N.B. and J. Williams, Managerial roles and budgeting behavior. (1997). In *The International Library of Management*, Dartmouth Publishing Co., Aldershot, U.K.

Reports and Monographs

Macintosh, N.B. and W.L. Orovan, *Organizational study of outside plant engineering department of Bell Canada* (Queen's University; 1970).

Macintosh, N.B. and R.L. Daft, *Management control systems and organizational context* (Society of Management Accountants and National Association of Accountants, 1979).

Kirpalani, V.H. and N.B. Macintosh, *International marketing prospects for the small firm* (Technology Branch, Dept. of Industry Trade and Commerce, Ottawa, 1980).

Macintosh, N. B. *The Ontario CA education system: evaluation and crisis* (Institute of Chartered Accountants of Ontario, June, 1982).