Norman Belding Macintosh - a tribute

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Sadly, Norman Macintosh died in May 2011. This tribute is not a catalogue of his achievements but rather it tries to recollect and preserve ‘Norm’ as a friend and colleague. Norman became a lecturer at the University of Western Ontario in 1963 after five years working as an auditor and a management consultant. He had no Ph.D. Ironically, he probably would not achieve a similar position today - but back then credentialing was not so rigid and practical experience was valued. Norman became an MBA teacher and a good one at that. After a year at IMEDE in Switzerland he became an assistant professor in 1967 at Queen’s University at Kingston, his academic home for the remainder of his life. Possibly his appointment at Queen’s was aided by his registration for a PhD at Harvard Business School; but this was never completed – possibly a sign of Norman’s obstinacy and independence of thought. Initially publications did not flow at rates necessary to survive tenure demands of today. His first, quite modest, contributions in the early 1970s lay in econometrics and strategy. However, Norman profited from the luxury then enjoyed by young academics – time to think, read and debate, and publish when you had something worthy to say.

The development of Norman’s ideas is unusual for they underwent radical transformation and became deeper philosophically as he grew older. Norman soon recognised the relevance of work on control in organisation theory for the design of management accounting systems and his collaboration with Dick Daft precipitated a series of important papers in a contingency theory vein. However, he soon recognised its inherent theoretical and methodological limitations. This stimulated his interest in contemporary social theory, especially reconciling the subjective and objective using Gidden’s structuration theory (in collaboration with Bob Scapens), ethnography (with Sten Jonnson), and Foucauldian approaches (with Trevor Hopper).

Norman’s ideas became angrier as he grew older, not least because of his distaste of the financial shenanigans following deregulation post 1980. He challenged the neo-liberal economic orthodoxy permeating policy and research, and sought to change the world in a humanitarian and non dogmatic fashion. He debunked contemporary accounting’s role, significance, and its effects within financial engineering, arguing that the hyper-reality surrounding it rendered its meaning and purpose questionable and eventually, as he later pithily stated, gave it the status of ‘bullshit’. Unsurprisingly, this often hit unsympathetic ears - one referee suggested he should abandon academia and see a psychiatrist immediately. His voice was often ignored but the subsequent global financial collapse render his post-structural contributions, often in collaboration with colleagues at Queens (especially Teri Shearer, Dan Thornton and Mike Welker) and his books, one of which derives from his doctoral thesis presented to the University of Göteborg in 2001, essential reading. All mark his desire to diffuse his concerns publicly.
However, Norman was never a scholar confined to the mythological ivory tower of academia. His credo was work should be ‘fun’, which was reflected in his presentations where insightful and unique reflections would be interspersed with jokes, self-deprecation, and cartoons. He was a frequent conference visitor and invited speaker overseas, especially Europe, where arguably his work received greatest acclaim. This was reciprocated, through generous funding from Queen’s, by visiting scholar-in-residence positions, visiting speakers, and informal workshops. Queen’s support for critical and social theory approaches gave succour to scholars marginalised in departments intolerant of anything beyond positivism, and helped establish its business school as an eclectic intellectual centre for accounting research. Norman’s contributions to academic accounting are recognised by research and teaching awards from the Canadian Academic Accounting Association—he is one of only two professors to have received both; and Queen’s School of Business Research Excellence Awards – he was the only professor to win this twice – and two decades apart and for research agendas employing very different methodologies. By all accounts, this feat is unlikely to be repeated.

On first acquaintance Norman could appear anarchic and disorganised. On occasion he could be, but this masked his self-discipline. He was proud of his Scottish Presbyterian heritage which may account for his work routines (but not his more bucolic and convivial evenings). His working day started at 8.00 and was only interspersed with strictly timed breaks for refreshments and exercise. At his prime he wrote 1000 words daily and his dictates to others on how to write are legend. He read voraciously; frequently outside the boundaries of accounting and business. And he could be a stubborn and argumentative co-author, though he invariably gave of his best. Moreover, he was highly competitive. His picture as a young basketball star still hangs in the University of Alberta’s Sporting Hall of fame, and nothing gave him greater pleasure than beating young academics at tennis. His sailing trips for visitors on Lake Ontario in windy conditions left at least one leading accounting scholar (and several of his colleagues) traumatised. Norman was a disciplined but mischievous soul and a wonderful colleague. He will be missed for he was much loved but his legacy will live on.

Trevor Hopper, Teri Shearer and Dan Thornton.

¹ Norman Macintosh’s provocative and oft seminal publications in management accounting are scrutinised in a special edition of *Critical Perspectives on Accounting*, 2011, V.22, N.1., and his CV and publications are available at http://business.queensu.ca/faculty_and_research/faculty_list/nmacintosh.php. This tribute does not re-appraise his work afresh but rather it links the development of his ideas to his career, personal characteristics, and relationships with colleagues.