

## **CURRICULUM VITAE**

**Bertrand Malsch**

**Associate Professor, Queen's University, Smith School of Business**

### **EDUCATION**

Bachelor of Civil Law (B.C.L.) and Bachelor of Laws (LL.B.). University McGill, since September 2014 (expected graduation date: December 2017)

Ph.D. in Business Administration, Université Laval, September 2007 - May 2011.

Visiting Research Student at the University of Alberta, Winter term 2011.

Visiting Research Student at the London School of Economics and Political Science, September 2009 - April 2010.

Master in Business Administration, Université Laval, September 2005 - December 2006.

Master in Management, Audencia Nantes School of Management (Programme Grande École / France), September 2003 - June 2006.

### **PROFESSIONAL APPOINTMENTS**

Associate professor, Smith School of Business, Queens' University, since July 2015

Student at law, Davies, Ward, Phillips & Vineberg, since May 2016

Assistant professor, Smith School of Business, Queen's University, June 2013 - June 2015.

Assistant professor, HEC Montreal, June 2011 - May 2013.

Research Assistant / Teaching fellow, Université Laval, September 2007 - May 2009.

### **AWARDS**

AAAJ Mary Parker Follett Best Paper Award for the paper entitled: "Gender on board: Deconstructing the legitimate female director". 2016.

AJPT Best Paper of the year Award for the paper entitled: "On the Operational Reality of Auditors' Independence: Lessons from the Field", 1000\$, 2016.

Citations of Excellence Winner 2016 for paper entitled: 'Re-theorizing change: Institutional experimentation and the struggle for domination in the field of public accounting', Emerald Literary Award, 2016

QSB New Researcher Achievement Award, 5000\$, 2014

QSB Distinguished Faculty Fellow in Accounting, 30 000\$, 2014-2017

Highly commended in the 2012 Parker Follett Best Paper Award

Highly commended in the 2012 AAAJ / Emerald / EFMD Outstanding Doctoral Research Award, January 2012

Dean's Scholarship, \$10 000, March 2011

FSA Honour Roll, September 2009

Port de Québec Scholarship, \$2500, October 2008

University Laval Foundation Scholarship, \$8000, May 2008

## **RESEARCH GRANT**

General Research Grant competition, Smith School of Business - \$25 000 – Principal researcher: Bertrand Malsch, Pavlo Kalyta and Tina Dacin. 'Accounting Firms, Corporate Accountability, and Aboriginal Peoples', October 2016

Social Sciences and Humanities Research Council (SSHRC) - \$96 206 – Researchers: Henri Guénin-Paracini; Bertrand Malsch. 'The role of emotions in auditors' practices', May 2016

Fonds Québécois de la Recherche sur la Société et la Culture (FQRSC) - \$39 600 awarded for 'Professional expertise of economists in times of crisis: practices, calculations and rationality', April 2012

## **PUBLICATIONS IN TOP TIER JOURNALS**

Guénin-Paracini, H., Malsch, B., and Marché-Paillé, A. 2014. Fear and risk in the audit process. *Accounting, Organizations and Society*, 39, 264-288.

Malsch, B., and Gendron, Y. 2013. Re-theorizing change: Institutional experimentation and the struggle for domination in the field of public accounting. *Journal of Management Studies*, 5, 871-899.

Malsch, B. 2013. Politicizing the expertise of the accounting industry in corporate social responsibility. *Accounting, Organizations and Society*, 38, 149-168.

Malsch, B., Gendron, Y. and Tremblay, M.S. 2012. Sense making in compensation committees: A cultural theory perspective. *Organization Studies*, 33, 389-421.

Malsch, B. and Gendron, Y. 2011. Reining in auditors: On the dynamics of power surrounding an "innovation" in the regulatory space. *Accounting, Organizations and Society*, 36, 456 - 476.

## **PUBLICATIONS IN REFEREED JOURNALS**

Malsch, B., and Morin, D. 2016. L'audit législatif aux frontières du pouvoir et de la politique. *Contrôle, Comptabilité, Audit*, forthcoming.

Tremblay, M.S., Malsch, B., and Gendron, Y. 2016. Gender on board: "Deconstructing the legitimate female director". *Accounting, Auditing & Accountability Journal*, 29, 165-190.

Malsch, B., and Salterio, S. 2015. "Doing Good Field Research": Assessing the quality of audit field research. *Auditing: A Journal of Practice and Theory*, 35, 1-22.

- Guénin-Paracini, H., Malsch, B. and Tremblay, M.S. 2015. The reality of auditors' operational independence: Lessons from the field. *Auditing: A Journal of Practice and Theory*, 34, 201-236.
- Malsch, B. and Tessier, S. 2015. Journal ranking effects on junior academics. *Critical Perspectives on Accounting*, 26, 84-98.
- Malsch, B. and Guénin-Paracini, H. 2013. The moral potential of individualism and instrumental reason in accounting research. *Critical Perspectives on Accounting*, 24, 74-82.
- Tremblay, M.S. and Malsch, B. 2012. The Public Sector Audit Explosion: An Illusion of Control? *Télescope : revue d'analyse comparée en administration publique*, 18, 1-7.
- Malsch, B., Morin, D., and Tremblay, M.S. 2012. Collusion et corruption dans les administrations: Les vérificateurs généraux seraient-ils condamnés à n'être que des tigres de papier ? *Télescope: revue d'analyse comparée en administration publique*, 18, 173-180.
- Malsch, B., Gendron, Y. and Grazzini, F. 2011. Investigating interdisciplinary translations: The influence of Pierre Bourdieu on Accounting Literature. *Accounting, Auditing & Accountability Journal*, 24, 194-228.
- Malsch, B. and Gendron, Y. 2009. Mythical representation of trust in auditors and the preservation of social order in the financial community. *Critical Perspectives on Accounting*, 20, 735-750.

## **CASE STUDY**

- Keolasy, R., Gendron, Y., and Malsch, B. 2012. L'affaire WorldCom : Incompétence ou complicité des auditeurs ? *Revue internationale de cas en gestion*, 10, 1-19.

## **WORKING PAPERS**

- Daoust, L., and Malsch, B. Once an auditor, Always an auditor. Status: submitted (February 2016), *Accounting, Organizations and Society*.
- Malsch, B., and Hazgui, M. (Re)Theorizing professional change. Institutional change and regulatory rescaling. Status: Revised and resubmit (2<sup>nd</sup> Round) (Resubmitted December 2016), *Accounting, Organizations and Society*.
- Malsch, B. Discussion on "One team or two teams? Exploring relationship quality between auditors and IT specialists and its implications for a collective audit team identity and the audit process". Status: Conditionally accepted, *Contemporary Accounting Research*.
- Malsch, B., and Gendron, Y. Functional stupidity at work in compensation committees. Status: Revised and resubmit (2<sup>nd</sup> Round) (Resubmitted March 2016), *Journal of Management Studies*.
- Malsch, B. and Guénin-Paracini, H. Shame in the accountability process. Status: Revised and resubmit: Revised and resubmit (2<sup>nd</sup> Round), *Accounting, Organizations and Society*.

## **OPINION EDITORIALS**

Malsch, B. When 'social license' costs become unbearable. *National Post* (23 February 2016)

Malsch, B. and Kalyta, P. Accounting for the planet. *The Globe and Mail* (9 December 2015)

Malsch, B. and Tremblay, M.S. Le coût de l'éthique. *Huffington Post* (5 December 2015)

Tremblay, M.S. and Malsch, B. Le verdict! *La Presse* (25 November 2015)

Malsch, B. Uber et contre tous! *Huffington Post* (15 May 2015)

Malsch, B. Un budget amer. *La Presse* (15 April 2015)

Malsch, B. L'espoir Trudeau? *Huffington Post* (15 March 2015).

Malsch, B., and Tremblay, M.S. Les 12 travaux de Carlos Leitao. *Le Devoir* (3 June 2014)

Malsch, B. Pour en finir avec les économistes. *Huffington Post* (28 May 2014)

Malsch, B., and Tremblay, M.S. Les risques de l'éthique. *Huffington Post* (15 May 2014)

Tremblay, M.S. and Malsch, B. La vérification dans le secteur public: le risque d'une illusion de contrôle. *Le Devoir* (4 February 2013).

Malsch, B., Morin, D. and Tremblay, M.S. Où sont passés les vérificateurs généraux du Québec? *La Presse* (29 October 2012)

Malsch, B., Provencher, A. and Tremblay, M.S. Budget Bachand - Crépuscule budgétaire à Québec. *Le Devoir* (24 March 2012).

Malsch, B., Tremblay, M.S. and Gendron, Y. Rémunération et indignation – Contre le mythe des hauts dirigeants héroïques. *Le Devoir* (9 January 2012).

Malsch, B. and Tremblay, M.S. Élections fédérales – Les femmes et le sénat conservateur. *Le Devoir* (26 April 2011).

## **MEDIA INTERVENTION**

Lost in The Gap Between Rich and Poor, *Smith Business Insight*, January 2017.

Radio Interview with Radio Canada. A discussion on the OXFAM report entitled "An economy for the 99 percent" (17 January 2017).

TV Interview with Business News Network. A discussion on the new Ontario public sector executive compensation framework (13 September 2016).

Press Interview with *Human Resources Reporter*. Salary caps hit Ontario's broader public sector (19 September 2016).

Press Interview with *Human Resources Management Canada*. Board members to blame for Ontario salary caps? (21 September 2016).

The Greening of Profits, *Smith Business Insight*, December 2015.

Fear and Auditing, *Smith Business Insight*, July 2015.

## CONFERENCES AND SEMINARS PRESENTATIONS

### *Guest speaker presentations*

Discussion on “One team or two teams? Exploring relationship quality between auditor and IT specialists and its implications for a collective audit team identity and the audit process”. Status: under review”. CAR Conference, Waterloo, October 2016.

(Re)Theorizing professional change. Institutional change and regulatory rescaling. HEC Paris, Paris; June 2016.

When social license costs become unbearable. Western Transportation Advisory Council, 2016 spring member forum, Edmonton; May 2016.

Critical perspectives on sustainability and accountability, Doctoral Class, Desautels Faculty of Management, McGill University, Montreal; March 2015.

Getting Back to Basics. Deconstructing complexity in the boardroom. John Molson School of Business, Concordia University, Montreal; November 2014.

Doing qualitative research in corporate governance, Doctoral Consortium at the Auditing Section Midyear Conference, American Accounting Association, San Antonio, Texas; January 2014.

(Re)empowering Compensation Committees, Queens’ School of Business; February 2013.

Accounting Matters! CAR Conference, Ottawa; October 2012.

The energy of shame: emotional episodes and institutional work, ESCP Paris, June 2012.

‘Research diversity in accounting’, speaker in plenary panel, European Accounting Association, Ljubljana, Slovenia; May 2012.

(Re)empowering compensation committees, Schulich School of Business; June 2012

Accounting firms as political agents of depoliticization: The case of Corporate Social Responsibility, University of Alberta School of Business; February 2011.

Risk, blame and Allegiance in Compensation Committees: A cultural theory perspective, Amsterdam Business School; November 2009.

Risk, blame and Allegiance in Compensation Committees: A cultural theory perspective, Copenhaguen Business School; October 2009.

### *Papers presented at scholarly conferences*

Malsch, B., and Hazgui, M. (Re)Theorizing professional change. Institutional change and regulatory rescaling. Alternative Account Conference, Telfer School of Business, Ottawa; April 2016.

Gendron, Y., Malsch, B., and Tremblay, M.S. Getting Back to Basics. Deconstructing complexity in the boardroom. Alternative Account Conference, Telfer School of Business, Ottawa; April 2015.

- Guénin-Paracini, H., Malsch, B. and Tremblay, M.S. 2014. The reality of auditors' operational independence: Lessons from the field. European Accounting Association Conference, Estonia School of Business, Tallinn; May 2014.
- Micro games of power in auditing: getting comfortable with the auditee. European Accounting Association Conference, Université Dauphine, Paris; May 2013.
- Micro games of power in auditing: getting comfortable with the auditee Alternative accounts in accounting research, Schulich School of Business; April 2013.
- Re-theorizing change: Institutional experimentation and the struggle for domination in the field of public accounting. European Accounting Association Conference, Ljubljana, Slovenia; May 2012.
- The moral potential of individualism and instrumental reason in accounting research. European Accounting Association Conference, Ljubljana, Slovenia; May 2012.
- Reining in auditors: On the dynamics of power surrounding an 'innovation' in the regulatory space. International Symposium on Audit Research, Quebec; June 2011.
- Activism in stakeholder democracy: A critical ethnography of a group of small shareholders. Critical Perspectives on Accounting Conference, Clearwater, Florida; July 2011.
- Independent audit regulators and the reproduction of conflicts of interests in the field of public accounting. Interdisciplinary Perspectives in Accounting, Innsbruck, Austria; July 2009.
- Social change and social reproduction in the field of public accounting. Fourth Alternative Perspectives in Accounting Research Conference; Avril 2009.

## **REVIEWING ACTIVITIES**

### *Associate Editor (since)*

- Accounting and Business Research (2016)
- Behavioral Research in Accounting (2017)

### *Editorial board member (since)*

- Contemporary Accounting Review (2015)
- European Accounting Review (2015)
- Accounting, Organizations and Society (2014)
- Auditing: A Journal of Practice and Theory (2014)
- Critical Perspectives on Accounting (2014)
- Accounting and Business Research (2013)

### *Reviewer for the following journals (since)*

- Accounting, Organizations and Society (2012)
- Auditing: A Journal of Practice and Theory (2013)
- Accounting, Auditing & Accountability Journal (2013)
- British Journal of Industrial Relations (2015)
- Contemporary Accounting Review (2012)
- Contrôle, Comptabilité, Audit (2013)

- Critical Perspectives on Accounting (2012)
- European Accounting Review (2014)
- Organization Studies (2011)
- Organization (2014)
- Human Relations (2013)
- Public Administration (2012)
- Journal of Management Studies (2011)
- Accounting Education an International Journal (2013)
- Regulation & Governance (2015)

## **TEACHING / SUPERVISION**

### *Undergraduate studies*

#### HEC Montreal

- Specialized topics in financial accounting (BAA-391606)
- Introduction to financial analysis (BAA-190206)
- Introduction to financial accounting (BAA-190106)

#### Queen's School of Business

- Introduction to managerial accounting (COMM 112/ COMM 212)
- Management Control System (COMM 415)

### *Graduate Studies*

#### HEC Montreal

- Supervisor – M.Sc. (completed): 3 students

#### Queen's School of Business

- Accounting III – Management Accounting Research (MGMT 912)
- Introduction to accounting research – Field Studies (MGMT 915)
- Supervisor – Ph.D., Laurence Daoust (In progress)
- Supervisor – Ph.D., Till-Arne Hahn (In progress)
- Supervisor – Ph.D., Dominique Hamel (In progress)
- Supervisor – Ph.D., Oriane Couchoux (In progress)
- Co-supervisor – Ph.D., Russell Evans (In progress)
- Thesis committee – Ph.D., Christie Hayne (Completed, July 2015)

## **COMMUNITY SERVICE**

Volunteer at Project Genesis, Legal aid clinic, Summer 2016.

Pro Bono Student Canada, Tax Advisory Project, September 2015 - May 2016.

Member, Research Ethics Committee, Queen's School of Business, since September 2013.

Member, Academic Integrity Panel, Queen's School of Business, September 2014 – September 2015.

Member, professors' team in improvisation league competition fundraiser for Centraide Campaign, HEC Montreal, Winter 2013.

Volunteer, student social program at the Quebec provincial penitentiary, offering bi-weekly singing and musical classes to prisoners, Fall 2010.

Student representative, Faculté des Sciences de l'Administration Doctoral Program, Université Laval, September 2008 - June 2009.

### **MEMBERSHIPS**

- American Accounting Association
- Canadian Academic Accounting Association
- European Accounting Association