

Curriculum Vitae
Sandy Qu, Ph.D, CPA, CGA
Associate Professor of Accounting
Schulich School of Business, York University
4700 Keele Street, Toronto, Ontario M3J 1P3
squ@schulich.yorku.ca
(416) 736-2100 ext. 66522

Education

Ph.D., University of Alberta, MBA, University of Windsor, BEcon, Central University of Finance & Economics

Professional Certification

Chartered Professional Accountant (CPA), Certified General Accountant (CGA)

Academic Experience

Associate Professor, Schulich School of Business, York University, 2012 – Present
Assistant Professor, Schulich School of Business, York University, 2006 – 2012
Lecturer, School of Business, University of Alberta, 2004 – 2005

Research Interests

My research concerns the organizational and social aspects of accounting and management accounting practices. Particularly, I am interested in the adoption and implementation of performance measurement systems, diffusion of management control technologies, sociology of management ideas, and innovative research methodologies. Most recent research initiatives under development focus on healthcare accounting debate, as well as the use of microfinance to alleviate poverty in less developed economies.

Research Publications

- Hsu, S. and Qu, S.Q. 2012. Cost management strategy and real activities manipulation: strategic responses to institutional changes in hospitals. *European Accounting Review*, 21(3), 499-531.
- Free, C. and Qu, S. Q. 2012. The Role of Graphics in Communicating and Promoting Ideas. *The Balanced Scorecard Report*. Harvard Business School Publishing.
- Qu, S. Q., and D. J. Cooper. 2011. The role of inscriptions in producing a balanced scorecard. *Accounting, Organizations and Society*, 36, 344-362.
- Free, C. and Qu, S. Q. 2011. The use of graphics in promoting management ideas: An analysis of the balanced scorecard, 1992-2010. *Journal of Accounting and Organizational Change*, 7(2), 158--189.
- Qu, S. Q., and J. Dumay. 2011. The qualitative research interview. *Qualitative Research in Accounting and Management*, 8(3), 238--264. (Listed SSRN's **Top Ten download** list for Research Methods & Methodology in Accounting eJournal, as of July 20, 2012).
- Qu, S.Q., D.J. Cooper, and M. Ezzamel. 2010. Creating and popularizing a global management accounting idea: The case of the Balanced Scorecard. *Refereed CIMA*

(Chartered Institute of Management Accountants) Research Executive Summary Series, Volume 6, Issue 13. (Listed on SSRN's **Top Ten download** list for Managerial Accounting eJournal, as of 08/15/2011)

- Qu, S.Q., S.J. Ding, and S. Lukasewich. 2009. Research the American way: The role of US elites in disseminating and legitimizing Canadian academic accounting research. *European Accounting Review*, 18(3), 515--569. (Listed SSRN's **Top Ten download** list for History of Accounting, as of April 2009)
- Gendron, Y., Suddaby, R., and Qu, S.Q. 2009. Professional - organisational commitment: A study of Canadian professional accountants. *Australian Accounting Review*, 19 (3), 231-248.
- Qu, S. Q. 2008. Performing through communication: Examining the constitutive role of communicative practices in the work of management consultants. In T. Gstraunthaler and M. Messner (eds.), *Performance in Context: Perspectives from Management Research*. Innsbruck University Press: 55-79.
- Gibbins, M, and Qu, S.Q. 2005. Eliciting experts' context knowledge with theory-based experiential questionnaires. *Behavioral Research in Accounting* 17: 71--88.

Best Papers Awards and Refereed Conference Proceedings

Creating and popularizing a management accounting idea (With D.J. Cooper, and M. Ezzamel). (Listed on SSRN's **Top Ten download** list for Managerial Accounting eJournal, as of October 18, 2011).

Qu, S.Q., and D.J. Cooper. 2010. The role of inscriptions in management consultant's work in producing an acceptable balanced scorecard. **Best Paper Award**, New public sector seminar: Management consultants and public sector transformation. Edinburgh, November 11-12.

Qu, S.Q. (2005). The construction and customization of the Balanced Scorecard: A field study of management consultants in translating and diffusing popular management accounting techniques. **Best Paper Award** (Best Accounting Paper in English), Proceedings of the Annual Conference of the Administrative Sciences Association of Canada (Accounting), Volume 26, No. 26: 7-23. Toronto.

Qu, S.Q., D.J. Cooper, and M. Ezzamel (2010). Creating and popularizing a management accounting idea. CAAA Annual Conference Proceedings, Vancouver, May 27-29. (Listed on SSRN's **Top Ten download** list for Management Accounting, as of July 21, 2010)

Articles Under Review in Refereed Journals

MFIs and the Use of Accounting and Financial Tools to Alleviate Poverty (With Aloysius Newenham-Kahindi). *Accounting, Organizations and Society*, revise & resubmit (first round).

Popularizing a management accounting idea: The case of the Balanced Scorecard. (With D.J. Cooper, and M. Ezzamel). *Contemporary Accounting Research*, revise and resubmit (third round).

Work in Progress

The role of accounting tools in the context of MFI: evidence from East Africa. With S.J. Ding, Z.Y. Wu, A. Newenham-Kahindi. Draft.

Management control systems, organizational justice and workplace dehumanization". With C. Bell. Working paper.

Management consultants in action: a health care study of the balanced scorecard. Draft.

The association between research output and compensation for accounting professors. (With P. Beaulieu and S. J. Ding). Revised version.

Translation of management ideas: a study of management consultants. (With John Dumay).
The customization of popular management ideas: abstraction, codification and translation. Draft.

The origin of the balanced scorecard: The tale of ADI. Draft.

An empirical analysis of the performance of the consulting experts. Draft.

Competitive External Research Grants

- Principal investigator. CAAA/CMA Research Grant, 2008-2009, \$6,000. (Co-investigator: David Cooper). *Making the Balanced Scorecard practical: Customizing management accounting ideas*.
- Co-investigator. CIMA (the Chartered Institute of Management Accountants) Research Grant, 2006-2008, \$81,000. (Principal investigator: D. Cooper). *Creating and popularizing a global management accounting idea: the case of the Balanced Scorecard*.

Invited Research Presentations & Papers Presented at Scholarly Conferences

2015

August. MFIs and the Use of Accounting and Financial Tools to Alleviate Poverty (With Aloysius Newenham-Kahindi). Academy of Management 2015. Vancouver, Aug 7-11, 2015.

2012

(January). Creating and popularizing a management accounting idea (With D.J. Cooper, and M. Ezzamel). AAA 2012 Management Accounting Section Conference.

2010

(November). The Role of Inscriptions in Management Consultant's Work in Producing an Acceptable Balanced Scorecard. (With D. Cooper). Management consultants and public sector transformation. Best Paper Award. New public sector seminar. Edinburgh, November 11-12.

(June). Cost management strategy and real activities manipulation: strategic responses to institutional changes in hospitals. (With S. Hsu). The 6th International Symposium on Management Accounting and Controls, Beijing, China, June 4-5, 2010.

(May). Creating and popularizing a management accounting idea: The case of the Balanced Scorecard. (With D. Cooper & M. Ezzamel). CAAA Annual Conference, Vancouver, May 27-29.

(April). The use of graphical communication in popularizing and legitimating management ideas: An analysis of the Balanced Scorecard, 1992-2010. (With C. Free). 12th Alternative Accounts Conference. Schulich School of Business, Toronto, April 22-24, 2010.

(April). Cost management strategy and real activities manipulation: strategic responses to institutional changes in hospitals. (With S. Hsu). 12th Alternative Accounts Conference. Schulich School of Business, Toronto, April 22-24, 2010.

2009

(July). Creating and popularizing a management accounting idea. (With D. Cooper & M. Ezzamel). IPA, University of Innsbruck, Austria, July 9-11.

(June). Invited presentation. MCS/Accounting at Professional Service Firms: The role of management consultants in popularizing MA ideas. Kyoto University, Japan. June 2009.

(June). Invited presentation. Research the American way - The role of US elites in disseminating and legitimizing Canadian academic accounting research. (With S.J. Ding and S. Lukasewich). Kyoto University, Japan. June 2009.

(June). Invited presentation. The travel of global management accounting ideas: The making and re-making of the Balanced Scorecard. (With D. Cooper and M. Ezzamel). Faculty of Business Administration, Ritsumeikan University, Japan. June 2009.

2007

(September). The travel of global management accounting ideas: bringing the actors back in the making and re-making of the Balanced Scorecard. (With D. Cooper and M. Ezzamel). Globalizing, Managing Multinationals and Management Accounting Conference. Univ. of Alberta, Edmonton, September 22-23, 2007.

(December). Invited presentation. The travel of global management accounting ideas: The making and re-making of the Balanced Scorecard. (With D. Cooper and M. Ezzamel). Accounting and Finance Visiting Speaker Series. Odette School of Business, University of Windsor, December 14, 2007.

(July). Research the American way - The role of US elites in disseminating and legitimizing Canadian academic accounting research. (With S.J. Ding and S. Lukasewich). The Fifth Asia Pacific Interdisciplinary Research in Accounting (APIRA) Conference, Auckland, New Zealand, July 8-10, 2007.

(March). Research the American way - The role of US elites in disseminating and legitimizing Canadian academic accounting research. (With S.J. Ding and S. Lukasewich). Alternative Perspectives in Accounting Research. École de comptabilité, Université Laval, Québec City, March 23-24, 2007.

2006

(July). Translating popular accounting ideas into action: the role of inscriptions in customizing the Balanced Scorecard. Interdisciplinary Perspectives on Accounting (IPA), July 10-12, 2006, Cardiff.

(June). Translating popular accounting ideas into action: the role of inscriptions in customizing the Balanced Scorecard. Global Management Accounting Research Symposium (GMARS) 2006, Copenhagen.

(June). Translating popular accounting ideas into action: the role of inscription in customizing the balanced scorecard. Administrative Sciences Association of Canada (ASAC Annual Conference 2006, Banff). Division of Critical Accounting and Contemporary Theory.

(January). Invited presentation. Translating popular accounting ideas into action: the role of inscriptions in customizing the Balanced Scorecard. Accounting and Finance Research Seminar, Cardiff Business School, Cardiff University.

2005

(October). Translating popular ideas into action: the role of inscriptions in customizing the Balanced Scorecard in a field study of management consultants. Alternative Accounts Workshop 2005, University of Alberta, Edmonton.

(June). The construction and customization of the Balanced Scorecard: A field study of management consultants in translating and diffusing popular management accounting techniques. Global Management Accounting Research Symposium (GMARS) 2005, Sydney.

(June). The construction and customization of strategic performance measurement systems: the role of management consultants in diffusing popular management accounting concepts. Canadian Academic Accounting Association (CAAA) Annual Conference 2005, Québec city.

(May). The construction and customization of strategic performance measurement systems: the role of management consultants in diffusing popular management accounting concepts. Administrative Sciences Association of Canada (ASAC) Annual Conference 2005, Toronto.

2004

(September). The role of research elite in legitimizing accounting knowledge: evidence from an analysis of CAR conferences (1985-2003). Alternative Accounting Workshop 2004, University of Calgary.

(July). A sociological analysis on the rise and dissemination of management accounting innovations: evidence from the Balanced Scorecard. Asia Pacific Interdisciplinary Research in Accounting (APIRA) (Theory and Methodology). July 4-6, 2004, Singapore.

2003

(September). Current trend in management accounting innovation: what is new about Balanced Scorecard? Alternative Accounting Workshop 2003, University of Calgary.

Papers Presented At Academic Speaker Seminars

2005 (December). Translating popular ideas into action: the role of inscriptions in customizing the Balanced Scorecard in a field study of management consultants. AMIS Department Seminar, University of Alberta.

2004 (September). The diffusion of popular management accounting concepts: the role of management consultants in the construction and customization of SPMS. SMOG (Strategic Management and Organization) Department Seminar, University of Alberta.

2003 (October). A sociological analysis on the rise and dissemination of management accounting innovations: evidence from the Balanced Scorecard. AMIS Department Seminar, University of Alberta.

2002 (October). Results-oriented performance measurement in Canadian government. 4th Annual Business Research Conference, University of Alberta.

2002 (October). Results-oriented performance measurement in Canadian government. AMIS Department Seminar, University of Alberta.

Other Conference Participation

2014

(July). *Critical Perspectives on Accounting (CPA)*. Toronto, Canada. July 7-9, 2014.

(May). Beyond financial statements. Canadian Academic Accounting Association (CAAA) Annual Conference 2014. Edmonton, Alberta. May 29 -- June 1, 2014.

2013

(May). Canadian Academic Accounting Association (CAAA) Annual Conference 2013, Montreal, Quebec. May 30 – June 2, 2013.

2011

(June). AAA 1st Journal of International Accounting Research Conference, June 14-17, Xiamen.

(April). Annual Congress of the European Accounting Association. EAA 2011.

2010

(November). By invitation. CAAA 25th CAR Conference, Kingston, Ontario.

(July). The Fourth Multi-Disciplinary Symposium of Ontario Chinese Professors. July 2-3, 2010. Parry Sound, Ontario.

(February). The 2010 Conference on Entrepreneurship, Innovation and Commercialization of Intellectual Property. IP Osgoode and the Hennick Centre for Business and Law. February 11, 2010. Schulich School of Business, York University.

2009

(April). Second workshop on Management accounting as social and organizational practice. April 1-2, 2009. London School of Economics, London, UK.

(March). "Getting To The Root Of The Problem (What Gets Measured Gets Managed): Views on Performance Measures and Corporate Governance in the Automotive Industry." York University Knowledge Exchange Seminar. March 13, 2009.

(January). AAA Management Accounting Research Conference, January 8-10, St. Pete Beach, Florida, USA.

2008

(July). 9th IFSAM (International Federation of Scholarly Associations of Management) World Congress. July 26-28, 2008, Fudan University, Shanghai, China.

(June). The 1st workshop on imagining business: reflecting on the visual power of management, organizing and governing practices. Saïd Business School, Oxford, UK, June 26-27, 2008.

(May). *What is organization? Materiality, agency and discourse*. Language, organization and governance (LOG) research group. May 21-22, 2008, HEC Montréal, Canada.

(May). Queen's-York Behavioral Accounting Workshop. Schulich School of Business, Toronto.

(April). Critical Perspectives on Accounting (CPA). New York City, USA.

2007

(November). Sustainability and corporate social responsibilities: Implications for the accounting profession and research opportunities. Department of Management, University of Toronto. November 30 – December 1, 2007. Toronto, Canada.

(September). Mapping strategy with the Balanced Scorecard. The Balanced Scorecard Collaborative How-To Training. September 26-27. Boston, USA.

(June). Schulich Minefields and Goldmines Colloquy, June 6-8. Schulich School of Business, York University, Toronto, Canada.

(April). Annual Congress of the European Accounting Association. EAA 2007, Lisbon, Portugal.

2006

(December). *5th Conference on New Directions in Management Accounting: Innovations in Practice and Research*. Brussels, Belgium.

(June). Workshop on *the Present and Future Status of Institutional Theory*. School of Business, University of Alberta.

2003

(May). Conference on Recent Accounting Abuses, University of Alberta, "*Financial Reporting Under Public Scrutiny: Reflecting on the Series of Recent Accounting Abuses*".

2002

(August). 4th Annual Professional Service Firm Conference, Centre for Professional Service Firm Management, University of Alberta.

(May). CAAA Annual Conference, Montreal.

Professional Services (External)

Research Grant Committee Membership

- Member of the CAAA/CICA Research Grant Committee, 2010-2012.
- Member of the CAAA/SAP Research Grant Committee, 2008.

Ad Hoc Research/Academic Reviewer

(Journal)

- American Accounting Association (AAA), 2012
- Accounting, Organizations and Society (AOS), 2010, 2014.
- Journal of Accounting and Organizational Change (JAOC), 2010.
- Journal of Management Accounting Studies (JMAS), 2010
- Management Accounting Research, 2014

- British Accounting Review, 2014
(Conference)
- ASAC, 2009 & 2011.
- Critical Perspectives on Accounting (CPA), 2009 & 2011, 2014.
- Asia Pacific Interdisciplinary Research in Accounting (APIRA), 2007.
- Critical Perspectives on Accounting (CPA), 2005.

Research Grants Referee

- Research Grants Council of Hong Kong, 2001 & 2003.

Conference Discussant

- SAS. York University Knowledge Exchange Seminar. 2009.
- Asia Pacific Interdisciplinary Research in Accounting (APIRA), Auckland, 2007.
- CAAA, Halifax, 2007.
- Interdisciplinary Perspectives in Accounting (IPA), Cardiff, 2006.

Professional Membership

- Canadian Academic Accounting Association (CAAA)
- American Accounting Association (AAA)
- European Accounting Association (EAA)
- Institute of Management Accounting (IMA)
- Administrative Sciences Association of Canada (ASAC)

Teaching Activities and Service

Teaching Interests: Financial Accounting, Managerial Accounting, Management Control

Schulich School of Business, York University

Courses taught

ACTG6400: Strategic Managerial Accounting & Analysis (MBA): 2014 - present
ACTG4400: Managerial Cost Accounting & Analysis (BBA elective): 2014 - present
ACTG4160: Advanced Financial Accounting (BBA elective): 2012 - 2013
ACTG3000: Financial Statement Analysis (BBA elective): 2009
ACTG2020: Management Accounting Concepts (BBA core): 2010 -- 2013
ACTG2010: Introductory Financial Accounting I (BBA core): 2006 -- 2010

Graduate Supervision

Management accounting research* (PhD Directed Study): 2007 (Winter)
Faculty advisory for MBA Group Projects (601 Strategy studies): 2007- Present

University & School Level Service

Member of YUFA Caucus of York University Pension Group (YUPG), 2014 – Present
Member of BBA/iBBA Program Committee, 2011 – 2013
Member of Masters Admissions Committee, 2010 – 2011
Member of SAC Academic Honesty (AH) Sub-Committee, 2008 – 2010
Member of Student Affairs Committee (SAC), 2007 – 2010

Area – Level Service

Director of CPA-Schlich Alliance, 2014-2015
Member of Schulich/CMA Research & Case Writing Proposal Committee, 2010 – Present
Member of Advisory Board, CA-Schulich Alliance (ICAO accreditation), 2008 – Present
Course coordinator, ACTG4400 & 6400: Managerial Cost Accounting & Analysis, 2014 -present

Course coordinator, ACTG210, Introductory Financial Accounting I, 2010-2011 & 2006–2008
Course coordinator, ACTG3000, Financial Statement Analysis, 2009-2010
Faculty advisor for Schulich Accounting Society's *Professional Perspective*, 2007 -- 2008
Research grant referee: CMA funding at Schulich Accounting Area, 2007

School of Business, University of Alberta

Courses Taught & Research Activities

Introductory Financial & Managerial Accounting: 2004 –2005
Introductory Financial Accounting: 2004 –2005
Graduate Research Assistant (Accounting): 2003 –2005

Teaching Conferences & Workshops Participation

2014

(July) Instructional Skills Workshop (ISW) Certification, York University. July 21-23, 2014.

(March). Symposium on Educating Professionals – Ethics & Judgment in a Changing Learning Environment. CPA Canada & University of Toronto (Institute for Management & Innovation/CPA / Rotman Centre for Innovation in Accounting Education). March 5, 2014.

(January). Wiley Faculty Network Accounting Workshop: Current trends in Teaching Accounting. Toronto, January 31, 2014.

2012

(May). CGA Academic Symposium 2012. Toronto.

(February). Wiley Faculty Network Accounting Workshop: Strategies for Success in Accounting Education. Toronto.

2011

(November). CGA 2011 Membership Admission & Awards Ceremony VIP Reception.

(May). CGA Academic Symposium. Toronto.

(May). Ivey Case Writing Workshop. Richard Ivey School of Business, University of Western Ontario, May 2-7, 2011.

(March). Opening the Space and Dialoguing about Enriching the Classroom Experience at Schulich School of Business. Schulich Centre for Teaching Excellence. March 9, 2011.

(February). The Fourth Annual Wiley Faculty Network Accounting Workshop: Visualizing the Future of Accounting Education. Toronto, 2011.

2010

(November). Sharing Best Practices and Tips on Teaching Excellence: Insights from Teaching Award Winners. Schulich Centre for Teaching Excellence. November 11, 2010.

(April). Faculty Colloquium on the MBA program. Schulich School of Business, April 16, 2010.

2009

(December). "Teaching with Cases" Workshop. Schulich Centre for Teaching Excellence. December 1, 2009.

(September). "Learning by the Case Method" Workshop. Flying Start in Case Analysis, Schulich School of Business, September 1, 2009.

(March). Critical Pedagogy Workshop: Re-thinking the role of the instructor. Schulich Centre for Teaching Excellence, March 19, 2009.

2008

(December). Teaching International Financial Reporting Standards (IFRS) – A Session for Educators. University of Toronto, Mississauga, December 15, 2008.

2007

(November). 31st McGraw-Hill Ryerson National Teaching, Learning and Technology Conference, Ryerson University, November 16 - 18, 2007.

(January). Business Teaching Developing Program Workshop. Schulich School of Business, York University, January 3, 2007.

2005

(August). Ivey Case Teaching Workshop. Richard Ivey School of Business, University of Western Ontario, August 29-31, 2005.

(August). Business Teaching Developing Program one-day Seminar. School of Business, University of Alberta, August 18, 2005.

(May). McGraw-Hill Ryerson's Teaching, Learning & Technology Conference. University of Alberta, May 12-13, 2005. "Transformational Networks: Creating Learning Communities – examining transformational networks and innovative uses of technology and pedagogical approaches in higher education".

2004

(December). Business Teaching half-day Workshop. School of Business, University of Alberta, December 14, 2004.

2001- 2005.

University of Alberta Teaching Program (UTP), multiple courses on curriculum development & presentation skills.

Scholarships and Awards

Ernst Young Faculty Fellowship 2004-2005

Deloitte PhD Fellowship 2003-2005

Bentley PhD Fellowship 2003-2004

Ernst Young Scholarship 2002-2003

Society of Management Accountants Scholarship 2002-2003

University of Alberta FGSR Scholarship 2001-2003

Certified Management Accountants of Alberta PhD Fellowship 2001-2002

KPMG PhD Fellowship 2001-2002

*Updated Jan 2016