

CV Hanne Nørreklit

Professor of Management Control

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Education

- 2000 Rhetoric and communication, half of the minor, **Aarhus University - Open**, Denmark
- 1990-91 Post-doctoral studies in accounting and auditing, **University of Illinois at Urbana-Champaign**, U.S.A.
- 1989 PhD, **Aarhus School of Business**, Denmark
- 1978 MSc, **Aarhus School of Business**, Denmark
- 1976 BA, **Aarhus School of Business**, Denmark

Academic and professional affiliation

- 2001- Professor, **Aarhus University, School of Business**, Denmark
- 2008- Professor II, **NHH Bergen**, Norway
- 2006- Visiting Professor and Member of the Collegio Docenti of the PhD course in Management, Competiveness and Development at **Scuola Superiore Sant' Anna, Pisa**, Italy
- 2010 Visiting Scholar, **ESSEC**, Paris, France
Visiting Scholar, SCANCOR, **Stanford University**, USA
- 2006-9 Professor (Part-time), Accounting and Finance Group, **Manchester Business School**, UK
- 2006-9 Honorary Professor, School of Accountancy and Business Finance, **University of Dundee**, UK
- 2004-06 Erik Malmsten's gästprofessur i ekonomi (Erik Malmsten visiting professor in economics), **Handelshögskolan i Göteborg**, Företagsekonomiska institutionen, Göteborgs Universitet, Sweden
- 2000-05 Visiting Professor, **HEC—Graduate School of Management**, Paris, France
- 1996- Associate Professor, Department of International Business, **Aarhus School of Business**, Denmark
- 2001 **Business**, Denmark
- 1989-91 Visiting scholar, International Center for Education and Research in Accounting, **University of Illinois at Urbana-Champaign**, USA
- 1988-96 Associate professor, Department of Accounting, **Aarhus School of Business**, Denmark
- 1985-88 Assistant professor, **Aalborg University**, Denmark
- 1981-85 Controller and Financial Manager, *Södahl Design A/S*, Brande, Denmark
- 1978-81 Controller, *Pasilac A/S*, Silkeborg, Denmark

Scholarship

1988-90: Senior-research scholarship, Aalborg University, Denmark

Rewards:

2005: *David Solomon Prize* for Best Article in Management Accounting Research
2004 (together with Annick Bourguignon and Veronique Malleret)

MAIN RESEARCH AREA

- International Management Accounting and Control with special interests in:
 - Performance Measurement Systems
 - Management ideology
- Management control and validity
- Management accounting and change

PROJECTS IN NETWORKS

- »Beyond Budgeting Research program« (with NHH Bergen) 2008-
- »Actor based management« (with Aalborg University and Göteborg University et al.)
- »Management of Art« (Ledelse af entusiaster og primadonner, Copenhagen Business School) 2006-
- »Succeskriterier for opgaveløsning og ledelse i videnssamfundets organisationer«. AUFFs forskningsintegrationspulje. 2006-2011.
- »Management accounting innovations and fads – Can we understand them better?« (with John Burns (Principal Applicant); Gudrun Baldvinsdottir, Robert Scapens) Sponsored by *CIMA (The Chartered Institute of Management Accountants)* 2006-2008

PAPERS IN PROCESS

1. »The Art of Managing individuality«
2. »A Constructive Conceptual Approach to Strategic Performance Measurement« (with Falconer Mitchell, Lars Bråd Nielsen and Lennart Nørreklit)
3. »From a Socratic to an Autocratic discourse: translating a European text into an American audience« (with Robert Scapens)
4. »Self-realisation and Control in the Discourse Practice of Management Coaching« (with Anne Ellerup Nielsen)
5. »Beyond “Beyond Budgeting” - from the management accountant as a bellboy to an actor« (with Katarina Østergren)
6. »The outsourcing decision-making process: extensions to the management accounting and strategy toolkit« (with Lars Bråd Nielsen)
7. »Accounting for love – the construction of the marketable lover« (with Annick Bourguignon)
8. »Whom to blame: Creating an illusion of the successful the bank Kaupthinking, beyond normal thinking« (with Gudrun Baldvinsdottir; Nikolaj

Kure and Asgeir B. Torfason)

9. »Methods of performance measurement« (with Lino Cinquini, Falconer Mitchell and Andrea Tenucci)
10. »Ledelseskunst« (with Kasper Holten and Preben Melander)
11. »The changing role of management accountants« (with Gudrun Baldvinsdottir, John Burns and Robert Scapens)

PUBLICATIONS

Books and monographs

1. *An Actor's Approach to Management – conceptual framework and company practices* (Eds.) Morten Jakobsen, Inga-Lill Johanson and Hanne Nørreklit. DJOEF 2011
2. *Performance management - The silent managerial revolution at Danish Universities* (Eds.) Jens Erik Kristensen, Hanne Nørreklit and Morten Raffnsøe-Møller, DJOEF, 2011
3. *Företagsanalys i dess komplexitet* (Eds.) Gudrun Baldvinsdottir, Inga-Lill Johanson and Hanne Nørreklit, BAS Bokförlag, 2007
4. *Globalization, Management Control and Ideology – Local and Multinational Perspectives*, (Eds.) Riad Ajami, Edward Arrington, Falconer Mitchell and Hanne Nørreklit, DJØF, 2005
5. *Interne afregningspriser i multinationale koncerner*, Thomson, FSR, 1999
6. *The Control Environment in a Post-Communist Society 1991-1992 - Observations and Analysis*, Institut for Produktion, AUC, 1992, (with Lennart Nørreklit)
7. *Aktivitetsbaseret profitstyring*, HHÅ, 1992, (with Lennart Nørreklit)
8. *Virksomhedens problemerkendelse*, DJØF, 1991
9. *Virksomhedens problemerkendelse*, - PhD, HHÅ, 1989
10. *Økonomisk styring i en igangsættelsesvirksomhed*, Aalborg Universitetsforlag, 1986

Journal articles

1. »Relation among Measures – Lessons Learned« *Qualitative Research in Accounting and Management*, (with Mary Malina and Frank Selto) forthcoming
2. »Professional accounting media - accountants handing over control to the system« (with Gudrun Baldvinsdottir, John Burns and Robert Scapens) *Qualitative Research in Accounting and Management*, Vol. 7, No. 3, 2010.
3. »Paradigms and pragmatic constructivism – a reply« ***Accounting, Auditing and Accountability Journal***, (with Lennart Nørreklit and Falconer Mitchell) Vol. 23, No. 6., 2010
4. »Towards a paradigmatic foundations of accounting practice«, ***Accounting, Auditing and Accountability Journal***, (with Lennart Nørreklit and Falconer Mitchell) Vol. 23, No. 6, 2010.
5. »Internal Performance Measurement Systems: Problems and Solutions« *Journal of Asian-Pacific Business*. 11, 4, 2010 (with Morten Jakobsen and Falconer Mitchell)
6. »Issues in the Relationship between Theory and Practice in Management Accounting« ***Management Accounting Research***, Vol. 21. June, 2010, (with G. Balvinsdottir and F. Mitchell)
7. »The image of accountants: From bean counters to extreme accountants«, ***Accounting, Auditing and Accountability Journal***, 6, 2009, (with Gudrun Baldvinsdottir, John Burns, Robert W. Scapens)

8. »The disciplinary power of management coaching« *Society and Business Review*, 3, 2009. (with Anne Ellerup Nielsen)
9. »On the Governance of Social Science Research: The Replacement of Profession with Performance Contracts« *International Journal of Public Policy*, 3/4, 2009 (with Mai Linneberg and Philipp Schröder).
10. »Pitfalls in Using the Balanced Scorecard« *Journal of Corporate Accounting & Finance*, September/October, 2008 (with Morten Jakobsen and Falconer Mitchell).
11. »Tænk før du måler — realitetstjek af kvalitetsreformen« *Informatik og økonomistyring*, 2008 (with Camilla Kølsten de Wit).
12. »Relation among Measures, Climate of Control and Performance Measurement Models«, ***Contemporary Accounting Research***, Fall, 2007 (with Mary Malina and Frank Selto).
13. »Ledelse med udgangspunkt i kunsten som bevidsthedsform – Kasper Bech Holten som case« *Informatik og Økonomistyring*, April, 2007
14. »Management discourse in the transition from communism to market economy – the case of Ukraine«, *Society and Business Review*, 2006 (with Andriy Herasymovych)
15. »Introducing a Nordic perspective on public sector performance measurement«, ***Financial Accountability and Management***, 2006, 22, 3. (with Åge Johnsen, and Jarmo Vakkuri)
16. »U.S. “Fair Contract” Based Management Control Models in a Danish Environment«, ***Financial Accountability and Management***, 2006, 22, 3. (with Lennart Nørreklit and Preben Melander)
17. »Validity of Management Control Topoi — Towards Constructivist Pragmatism«, ***Management Accounting Research***, 2006, 17/1 pp. 42-71 (with Lennart Nørreklit and Poul Israelsen)
18. »The Dignity of Difference in the Face of Global Markets« *Cambridge Review of International Affairs*, March, 2006, (with Riad Ajami, Ed Arrington, Falconer Mitchell)
19. »Det balancerede scorecard – en undersøgelse af nogle centrale dimensioner«, *Magma – Tidsskrift for økonomi og ledelse*, 2005
20. »Ledelsescoaching: et værktøj i arenaen om kampen om det menneskelige engagement«, *Rhetorica Scandinavia*, September, 2004 (with Anne Ellerup Nielsen og Morten Sønderkov)
21. »Management coaching – et drømmeværktøj?«, *Informatik og Økonomistyring*, okt., 2004 (with Anne Ellerup Nielsen)
22. »The American Balanced Scorecard versus French Tableau de Bord: the ideological dimension« ***Management Accounting Research***, 15, 2, 2004 (with Annick Bourguignon and Veronique Malleret)
23. »The Balance Scorecard — What Is the Score?«, ***Accounting Organization and Society***, 28, 6, 2003
24. »Den danske økonomistyringsmodel — et værdibaseret fornuftsregime eller et stressende kontrolregime?«, *Økonomistyring & informatik*, DJØF, feb., 2003/04 (with Thomas Bendixen, Preben Melander og Lennart Nørreklit)

25. »Den kulturelle dimension i økonomistyringen — illustreret via tableau de bord og det balancerede scorecard« in *Comptabilité-Contrôle-Audit, numéro spécial "Activités Internationales"*, 2002 (with Annick Bourguignon and Veronique Malleret)
26. »L'irréductible dimension culturelle des instruments de gestion: l'exemple du tableau de bord et du balanced scorecard«, *Comptabilité-Contrôle-Audit*, numéro special, "Activités Internationales", 2002 (with Annick Bourguignon and Veronique Malleret)
27. »Sustainable Communication Practices in Management Control - Are Body and Mind in Conflict or Convergetion ?«, *Hermes*, 27, 2001 (with Camilla de Wit)
28. »Interne afregningspriser i et ledelsesperspektiv«, *International Business*, Børsen, 2001
29. »Le Tableau de Bord — det franske scorekort?«, *Økonomistyring & informatik*, DJØF, Okt., 2000/2001, (with Veronique Malleret)
30. »The Balance on the Balanced Scorecard - a critical analysis of some of its assumptions«, *Management Accounting Research*, Mar., 2000
31. »Alte und neue Leistungsmaßstäbe«, *Österreichische Zeitschrift für Rechnungswesen*, 2000 (with Peter Holzer)
32. »Controlling Multinational Companies -- an Attempt to analyze some unresolved Issues«, *The International Journal of Accounting*, 3, 2000 (with Hanns-Martin Schoenfeld)
33. »Måler du, hvad du bliver? — Finansielle og ikke finansielle målinger«, *Ledelse i dag*, dec, 2000
34. »Det balancerede scorecard — hvad scorer du?«, *Økonomistyring & informatik*, DJØF, dec., 1999/00
35. »Det balancerede scorecard — hvorfor er det så svært at finde balancen«, *Økonomistyring & informatik*, DJØF, juni, 1998/99
36. »Præstationspres og innovation i dansk industri«, i *Virksomhedens Økonomistyring*, Børsen, 6/98, (with P.E. Sørensen)
37. »Erkendemåder og deres anvendelsesområder«, *Ledelse i Dag*, Forår, 1997
38. »Rentabilitets- og præstationsevaluering i multinationale virksomheder - en diskussion af omregningsproblemer«, *Virksomhedens økonomistyring*, Børsen, 1996
39. »Die gestaltung von Controllingsystemen - ein Brückenschlag zwischen Theorie und Praxis«, *Österreichische Zeitschrift für Rechnungswesen*, 1995
40. »Japansk Økonomistyring - om at skabe og opsamle små gode udviklingsideer i det daglige arbejde«, *Økonomistyring og informatik*, DJØF, 1994
41. »Økonomistyring i praksis - hvordan man virkeliggør teorierne«, *Økonomistyring og informatik*, DJØF, 1993
42. »Konstruktion af aktørstilpassede økonomistyringsystemer«, *Ledelse og erhvervsøkonomi*, 3/1992
43. »Management Accounting - Status und Trends«, *Die Betriebswirtschaft*, 2/1992 (with H.P.Holzer)
44. »Some Thoughts on Cost Accounting Development in the United States«,

- Management Accounting Research**, 2, 1991 (with H.P. Holzer)
45. »Management Accounting and Control Systems Recent Developments and Current Status«, *Titjschrift voor economie en management*, Belgium, 1991 (with H.P.Holzer)
 46. »Status des Management accounting in den Vereinigten Staaten«, **Die Wirtschaftspruefung**, nov. 1991 (with H.P.Holzer)
 47. »Problemerkendelsens betydning for Virksomhedens Økonomistyring«, *Økonomistyring og Informatik*, 1990
 48. »Økonomi og virkelighed belyst ved Vagn Madsens teori om strategi og budget«, *Erhvervsøkonomi og Erhvervsudvikling*, Aalborg, 1987

Book chapters

49. »Constructing Performance Measurement Packages« in *Review of Management Accounting Research*, Magdy G. Abdel-Kader (ed) Palgrave Macmillan (with Morten Jakobsen and Falconer Mitchell) forthcoming, 2011.
50. »Governmentality and precarization« (with Lennart Nørreklit) in Rolf-Dieter Hepp (Hg.) forthcoming, 2011.
51. »The precarity of university scholars: from sovereign man to controlled man« (with Lennart Nørreklit) in Rolf-Dieter Hepp (Hg.) forthcoming, 2011.
52. »Managerial knowledge in a research based company« in *An Actor's Approach to Management – conceptual framework and company practices* (Eds.) Morten Jakobsen, Inga-Lill Johanson and Hanne Nørreklit. DJOEF (with Lennart Nørreklit), 2011.
53. »Actor based management – the TESCO way« (with Gudrun Baldvinsdottir and Inga-Lill Johanson) in *An Actor's Approach to Management – conceptual framework and company practices* (Eds.) Morten Jakobsen, Inga-Lill Johanson and Hanne Nørreklit. DJOEF, 2011.
54. »Introduction« in *An Actor's Approach to Management – conceptual framework and company practices* (Eds.) Morten Jakobsen, Inga-Lill Johanson and Hanne Nørreklit. DJOEF (With Morten Jakobsen and Inga-Lill Johanson, 2011.
55. »University Performance Management at Danish Universities« (with Jens Erik Kristensen, Hanne Nørreklit and Morten Raffnsøe-Møller) in *Performance management - The silent managerial revolution at Danish Universities* (editors Jens Erik Kristensen, Hanne Nørreklit and Morten Raffnsøe-Møller), DJOEF, 2011.
56. »Business School Ranking What's the Score« (with Mai Linneberg, Philipp Schröder and Nikolaj Kure) in *Performance management - The silent managerial revolution at Danish Universities* (editors Jens Erik Kristensen, Hanne Nørreklit and Morten Raffnsøe-Møller), DJOEF, 2011.
57. »The construction of the researcher in the context of performance evaluation« (with Nikolaj Kure, Philipp Schröder and Mai Linneberg) in *Performance management - The silent managerial revolution at Danish Universities* (editors Jens Erik Kristensen, Hanne Nørreklit and Morten Raffnsøe-Møller), DJOEF, 2011.
58. »Kunst als Bewusstheitsform im Managements – am Beispiel des Intendanten

- der Königlichen Dänischen Oper Kasper Bech Holten«, in Rolf-Dieter Hepp (Hg.) *The Fragility of Socio-Structural Components/Die Fragilisierung soziostruktureller Komponenten*, Europäischer Hochschulverlag GmbH & Co. KG 2009.
59. »Tænk før du måler – realitetstjek af kvalitetsreformen« in Preben Melander *Det fortrængte offentlige lederskab Offentlig ledelse efter New Public Management* (with Camilla Kølsen de Wit), DJØF, 2008
 60. »The Case of Discovery« in Goddard J., Ajami R., & Raab, G (Eds.), *Customer Relationship Management: A Global Perspective* Ashgate Publishing. 2008 (with L. Nørreklit).
 61. »AB Swedish Lumber« in Goddard J., Ajami R., & Raab, G (Eds.), *Customer Relationship Management: A Global Perspective*. Gower. 2008.
 62. »Theoretical Conditions for Validity in Accounting Performance Measurement«, in Andy Neely (ed.), *Business Performance Measurement*, **Cambridge University Press**, 2007 (with Falconer Mitchell and Lennart Nørreklit)
 63. »En tvärvänskaplig festskrift« in Gudrun Baldvinsdottir, Inga-Lill Johanson and Hanne Nørreklit (Eds.), *Företagsanalys i dess komplexitet* BAS Bokförlag, 2007 (with Gudrun Baldvinsdottir and Inga-Lill Johanson)
 64. »Balanced Scorecards«, *Third Edition of Issues in Management Accounting* Editors: Deryl Northcott, Trevor Hopper and Robert W. Scapens, **Prentice Hall**, 2007 (with Falconer Mitchell)
 65. »Ledelsescoaching i retorisk lys« in *Retorikk, organisasjon og ledelse*, Odd Nordhaug og Hans-Ivar Kristiansen (red.) Forlag 1 (with Anne Ellerup Nielsen) 2007
 66. »Profession versus udviklingskontrakter i samfundsforskningen: baggrund & konsekvenser ved et paradigmeskifte«, in *De nye professionelle*, (ed.) Bøje Larsen og Helle H. Hein, DJØF, 2007 (with Mai Linneberg and Philipp Schröder).
 67. »Nya förändringar i förtroende och etos – case-study Danmark«, Inga-Lill Johanson, Sten Jönsson and Rolf Solli (eds.) "Värdet av förtroende". Studentlitteratur, 2006 (with Lennart Nørreklit).
 68. »Globalization, management control and Ideology«, in *Globalization, Management Control and Ideology – Local and Multinational Perspectives*, Eds. Riad Ajami, Ed Arrington, Falconer Mitchell and Hanne Nørreklit, DJØF, 2005 (with Riad Ajami, Ed Arrington, Falconer Mitchell)
 69. »American "fair contract" and the Danish tradition - problems of incoherent ideologies« in *Globalization, management control and Ideology – Local and Multinational Perspectives*, Eds. Riad Ajami, Ed Arrington, Falconer Mitchell and Hanne Nørreklit, DJØF, 2005 (with Preben Melander and Lennart Nørreklit)
 70. »The Ideology of Management coaching« in *Globalization, management control and Ideology – Local and Multinational Perspectives*, eds. Riad Ajami, Ed Arrington, Falconer Mitchell and Hanne Nørreklit, DJØF, 2005 (with Anne Ellerup Nielsen)
 71. »Multinational Corporate Sustainability: A Content Analysis Approach« in

- Organizational Data Mining: Leveraging Enterprise Data Resources for optimal Performance*, 2003 (with Riad Ajami and Marca Bear)
72. »Det balancerede scorecard — hvorfor er det så svært at finde balancen«, in Preben Melander (ed.) *De nye ledelsesværktøjer*, DJØF, 2002
73. »Økonomistyringsretorik—fra radiatorstyring til sokratisk styring«, in Sten Jönsson & Bøje Larsen *Teori og Praksis – skandinaviske perspektiver på ledelse og økonomistyring*, DJØF, 2001, (with Camilla de Wit)
74. »Koncernorganisering og præstationsevaluering«, in Michael Christensen *Benchmarking*, DJØF, 2001, (with Jesper Strandskov)
75. »Er der balance i det balancerede scorecard?«, in Pedersen K. & S. Thomsen (ed.) *Internationalisering*, Systime, 1999
76. »Performance Pressure and Innovation in Danish Industry«. In I.S. Demirag, *Corporate Governance, Accountability and Pressures to Perform, An International Study*, JAI PRESS, Inc., London, 1998 (with P.E. Sørensen)
77. »A Framework for Resource control«, in *Resources of the Firm*, (ed.) Lennart Nørreklit & Hanns Martin W. Schoenfeld, DJØF, 1996
78. »En analyse af begreberne "retvisende billede" og "Økonomisk stilling" i Årsregnskabslovens '4«, *Faglige artikler no. 23*, Foreningen For Yngre Revisorer, 1989
79. »Transcenderende erkendelse og kvalitativ forskning«, in O. Rasmussen (ed.) *Rapport om kvalitative metoder*, støttet af SSF, 1989

Articles in professional journals

80. »从无趣与讨厌到性感和极端?« 作者, 全球聚焦 | 第 04, 卷 | 2010 年第 03 期.
81. »From dull and geeky to sexy and extreme« *Global Focus* October 2010
82. »Management Accounting Innovations – Understanding Them In Their Wider Context« (with Gudrun Baldvinsdottir, John Burns, Bob Scapens). CIMA, 2010.
83. »The management accountant's role: conclusion« *Financial Management*, September, 2009 (with Gudrun Baldvinsdottir, John Burns, Robert Scapens).
84. »The management accountant's role« *Financial Management*, July/August, 2009 (with Gudrun Baldvinsdottir, John Burns, Robert Scapens).
85. »Images of the profession« *Financial Management*, June, 2009 (with Gudrun Baldvinsdottir, John Burns, Robert Scapens).
86. »Riv Berlinmuren ned – fra mekanisk mod intelligent evaluering af offentlige ydelser« *CVL Hot-line*, No. 8, 2008.
87. »Tænk før du måler – kvalitetsreformen I den varmestol.« *Liv i skolen* (with Camilla de Witt) 2007.

Conference proceedings

88. »The outsourcing decision-making process: extensions to the management accounting and strategy toolkit« (with Lars Bråd Nielsen), *New Directions in Management Accounting: Innovations in Practice and Research*, Brussels, December, 2010
89. »Beyond "Beyond Budgeting" - from the management accountant as a bellboy

- to an actor« (with Katarina Østergren), *New Directions in Management Accounting: Innovations in Practice and Research*, Brussels, December, 2010
90. »The image of accountants: From bean counters to extreme accountants«, MCA/ENROAC/MACORG, 2007 (with Gudrun Baldvinsdottir, John Burns, Bob Scapens)
 91. »Pricing and costing in China«, MCA/ENROAC/MACORG, 2007 (with Yuan Ding and Veronique Malleret)
 92. »The Validity of Performance Measurement Frameworks«, in *PMA 2005 Symposium*, Sir Andrew Liekierman and Andy Neely (ed.), London Business School (with Falconer Mitchell and Lennart Nørreklit)
 93. »Danish Versus U.S. Management Control: The Ideological Dimension«, NFF, 2005 (with Lennart Nørreklit)
 94. »The Discourse Universe of Management Coaching«, *Proceedings, Third International Conference on Discourse, Communication and Enterprise (DICOEN 2005)*, Rio de Janeiro, 8 – 10 September, 2005 (with Anne Ellerup Nielsen)
 95. »Danish ideology and Current Management Control: The individual's loss of freedom« Conference proceedings, *The Fourth Asia Pacific Interdisciplinary Research in Accounting (APIRA 2004)* (with Preben Melander and Lennart Nørreklit)
 96. »Management Control and "Coherence": some unresolved questions«, *Proceedings of the 9th Interdisciplinary Perspectives on Accounting Conference*, Madrid, July 2003 (CD Rom and <http://zoltar.uc3m.es>) (with A. Jenkins and A. Bourguignon)
 97. »American Management Theory and French Acts of Resistance«, Conference proceedings, *Founding conference of The European Academy of Management*, Barcelona, April, 2001 (with Annick Bourguignon and Veronique Malleret).
 98. »Successful Management Rhetoric and Interaction Strategies«, conference proceedings (CD-format), *Fourth International Conference on Organizational Discourse, Word-views, Work-views and World-views*, University of London, London, 2000 (with Camilla de Wit)
 99. »Balanced scorecard versus French Tableau de bord: beyond dispute, a cultural and ideological perspective«, *Workshop on Performance Measurement and Management Control*, edhec: Nice (October 4-5, 2001) (with Annick Bourguignon and Veronique Malleret)

Conference papers

100. »Management art – The royal Danish Opera's Artistic Director Kasper Holten as case«, *Lederidealet 2020 - Fører nutidens lederidealer til den fremtid vi gerne vil se?*, November 2010, Copenhagen
101. »Præstationsevneringsmetoder og deres implikationer« Det Danske Ledelsesakademi, Aalborg, December, 2010.
102. »A Constructive Conceptual Approach to Strategic Performance Measurement« (with Falconer Mitchell, Lars Bråd Nielsen and Lennart Nørreklit), JMG, Piza, 2010

103. »Professional accounting media - accountants handing over control to the system« (with Gudrun Baldvinsdottir, John Burns and Robert Scapens) Annual Meeting of the American Accounting Association, Aug 2010.
104. »The construction of the researcher in the context of performance evaluation« (with Nikolaj Kure, Philipp Schröder and Mai Linneberg) EGOS, July 2010.
105. »Performance i Krise« Företagsekonomiska Ämneskonferensen, Föreningen Företagsekonomi i Sverige, Stocholm School of Economics 2009
106. »The new social identity of university scholars: beyond new public management« SUPI, Freie Universität Berlin, 2009
107. »The Changing Roles and Changing Discourse of the Management Accountant: 1980-2008.« 6th Conference on new directions in management accounting, Brussels, Belgien, 15. December 2008 - 17. December 2008. (With Baldvinsdottir, Gudrun ; Burns, John ; Scapens, Robert W.)
108. »The Image of Accountants: From Bean Counters To Extreme Accountants. « 31st Annual Congress of the European Accounting Association, Rotterdam, Holland, 23. april 2008 - 25. April 2008. (With Baldvinsdottir, Gudrun ; Burns, John ; Scapens, Robert W.)
109. »Developing Management Models for Post-Modernity« KCTOS: Knowledge, Creativity and Transformations of Societies, Vienna 2007
110. »The paradigmatic foundations of accounting practice«, European Accounting Association, Lisbon, 2007 (with Falconer Mitchell and Lennart Nørreklit)
111. »Management with reference to arts as a form of consciousness – The Royal Danish Opera’s Artistic Director Kasper Bech Holten as case« *“Processes of social reorientation within the social structure“* The Ministry of Social and Labour in cooperation with the Free University of Berlin. Berlin 2007
112. »The double-edge of performance measurement«, Panel contribution on Impact of Performance Measurement Systems, PMA (Performance Measurement and Management) 2006 Conference, London, July 2006.
113. » Management Models Viewed after a Detour to the Discourse Universe of a Manager of the Royal Danish Opera: Twilight of the Management Gods?«, Conference paper, Cassirer Seminar, Language beyond Power, Aalborg University, Skagen, June 2006.
114. »The Double Edge Purpose of Management Coaching«, Conference paper, EGOS, July 2006 (with Anne Ellerup Nielsen)
115. »The Validity of Performance Measurement Frameworks«, *When Management tools meet reality*, Aarhus School of Business, December 2005, (with Falconer Mitchell and Lennart Nørreklit)
116. »Variable Relation in a Performance Measurement Model«, Field Research in Accounting & Auditing: A North American Focused, 2005 (with Mary Malina and Frank Selto (presenter)).
117. »American "Fair Contract" and Danish Tradition The Problem of Conflicting Ideologies«, 28th Annual Congress of the European Accounting Association, 18-20 May, 2005, Göteborg (with Preben Melander and Lennart Nørreklit)

118. »The Paradigmatic Foundations of Accounting Practice«, 28th Annual Congress of the European Accounting Association, 18-20 May, 2005, Göteborg (with Falconer Mitchell and Lennart Nørreklit)
119. »Bridging the gap between theoretical and practical knowledge - the Perspective of Constructivist Pragmatism«, Track paper, EURAM, Munich, May, 2005 (with Lennart Nørreklit)
120. »Anticipatory Performance Management and Monitoring Tools«, *Management Control Association Edinburgh, Scotland*, July 12-14, 2004 (Key note presentation with Michel Lebas (presenter))
121. »High modernity, new liberalism and Danish ideology: A cornucopia of control«, Workshop on "Corporate Management, Accounting, and National Ideology", HHÅ, 2003 (with Preben Melander and Lennart Nørreklit)
122. »Linking the top floor to the shop floor in a high modernity context«, Workshop on "Corporate Management, Accounting, and National Ideology", HHÅ, 2003 (with Anne Ellerup Nielsen)
123. »Towards a conceptual framework for performance measurements«, EAA 2003 (with Falconer Mitchell and Lennart Nørreklit)
124. »Management Control and "Coherence": Some Unresolved Questions«, EAA 2003 (with A. Bourguignon and A. Jenkins)
125. »Validity of Management Control TOPOI — Towards Constructivist Pragmatism « EAA 2003 (with Poul Israelsen and Lennart Nørreklit)
126. »The practice and research paradigms in management accounting — A validity assessment« Conference paper 5th International Seminar on Manufacturing Accounting Research, Pisa - Italy June 6-8, 2001 (with Poul Israelsen and Lennart Nørreklit)
127. »Tableau de bord and French reaction on the balanced scorecard,« Conference paper *European Accounting Association*, Athen, April 2001 (with Annick Bourguignon and Veronique Malleret)
128. »*American Management Theory and French Acts of Resistance*, Founding conference of The European Academy of Management, Barcelona, April, 2001 (with Annick Bourguignon and Veronique Malleret)
129. »Balanced scorecard versus French Tableau de bord: a cultural and ideological perspective«, "Performance Measurement and Management Control," Nice, October 4-5, 2001 (with Annick Bourguignon and Veronique Malleret)
130. »The rhetoric of science«, Seminar on Business Rhetorics, 2001 HHÅ
131. »The Balance Scorecard – What Is the Score?« Conference paper, European Accounting Association, Munich, 2000
132. »The Balance on the Balanced Scorecard,« Conference paper, Fourth International Seminar on Manufacturing Accounting Research, Kolding, 1999
133. »The Balanced Scorecard«, Workshop HHÅ, Århus, 1999
134. »Controlling Multinational Companies - an Attempt to analyze some unresolved Issues«, Conference paper, European Accounting Association, Graz, 1997
135. »Præstationspres og innovation i dansk industri«, 14th Nordic Conference on

- Business Studies, 1997 (with P.E. Sørensen)
136. »Constructing Management Accounting and Control Systems - an approach to overcome the shortcomings of theoretical control models«, Vancouver, 1996
 137. »Transfer pricing«, Center for Economic Management, Aalborg University, 1996
 138. »A Framework for Resource Control« Workshop and conference paper, Borås, 1994, Kolding, 1994
 139. »Actor-based management control«, Workshop on *Qualitative methods in Management Theories*. Center for Economic Management, Bønnerup, Denmark, 1994
 140. »Resource Accounting and Control«, Seminar on *Contemporary Research Projects in and around Accounting and Management Control*, HHS, Kolding, Denmark, 1994
 141. »Actor based management control«, CBS, Copenhagen, Denmark, 1993
 142. »Concepts of illusions«, Workshop, *Center for Economic Management*, Skanderborg, Denmark, 1990
 143. »How to manage science for the public good?«, Rewley House, University of Oxford, 1989
 144. »The importance of the methodology applied, when managing science and technology for the public good,« Rewley House, University of Oxford, 1989
 145. »Are attitudes helpful in understanding human and social behaviour«, Rewley House, University of Oxford, 1989
 146. »The subjective logic«, Rewley House, University of Oxford, 1989
 147. »Transcenderende erkendelse og kvalitativ forskning«, *Qualitative Methods Seminar*, Molslaboratoriet, Denmark, 1989
 148. »Reality and Managerial Accounting«, workshop on *Auditing and Controlling*, HHÅ, Denmark, 1989
 149. »Problemerkendelsens betydning for styring af en virksomhed«, PhD defense, 1989

Working papers and reports

150. »The Image of Accountants: From Bean Counters To Extreme Accountants.« (with Gudrun Baldvinsdottir, John Burns, Bob Scapens), HHÅ, 2007
151. »Management art – The royal Danish Opera's Artistic Director Kasper Bech Holten as case«, HHÅ, 2007
152. »The paradigmatic foundations of accounting practice«, HHÅ, 2007 (with Falconer Mitchell and Lennart Nørreklit)
153. »Ledelseskunst«, Ledelse og filosofi, Danish Center for Philosophy and Science, AAU, 1, 2007
154. »Danish Ideology and Current Management Control: the loss of individual freedom?«, HHÅ, 2004 (with Thomas Bendixen, Preben Melander og Lennart Nørreklit)
155. »Validity of Management Control Topoi — Towards Constructivist Pragmatism« HHÅ, 2004 (with Poul Israelsen and Lennart Nørreklit)

156. »Management Control and "Coherence": Some Unresolved Questions«
ESSEC Research Center, 2003 (with A. Bourguignon and A. Jenkins)
157. »Validity of Management Control — Towards Constructivist Pragmatism«,
HHÅ, 2002 (with Poul Israelsen and Lennart Nørreklit)
158. »Balanced scorecard versus French Tableau de bord: beyond dispute, a
cultural and ideological perspective«, ESSEC Research Center: Paris, 2001
(with Annick Bourguignon and Veronique Malleret)
159. »Balanced scorecard versus French Tableau de bord: beyond dispute, a
cultural and ideological perspective«, HEC: Paris, 2001 (with Annick
Bourguignon and Veronique Malleret)
160. »American Management Theory and French Acts of Resistance«, HHÅ,
2001 (With Annick Bourguignon and Veronique Malleret)
161. »The Balance Scorecard – What Is the Score?«, HHÅ, 2000
162. »Benelux — a case study of implementing the balanced scorecard«, HHÅ,
2000
163. »Controlling Multinational Companies an Attempt to analyze some
unresolved Issues«, HHÅ, 1998 (with Hans-Martin Schoenfeld)
164. »En case undersøgelse om at implementere det balancerede scorecard«,
HHÅ, 1999
165. »Interne afregningsprincipper, Problemer - Løsninger - Problemer«, HHÅ,
1998
166. »Corporate Governance and the COSO Report - Impact on Corporate
Control in the US & Germany«, HHÅ, 1997 (with Peter Holzer)
167. »Capital Market Pressure, Corporate Governance and Their influence on
Long-Term Investments: The Case of Denmark«, HHÅ, 1997 (with Helle
Lørnroth and P.E. Sørensen)
168. »Performance Pressure and Innovation in Danish Industry«, HHÅ, 1996,
(with P.E. Sørensen)
169. »Rentabilitets- og præstationsevaluering i multinationale virksomheder - en
diskussion af omregningsproblemer«, HHÅ, 1995
170. »APV DTD - en illustration af nogle problemstillinger i forbindelse med
økonomisk styring af datterselskaber«, HHÅ, 1995
171. »Præstationspres og innovation i dansk industri«, HHÅ, 1995, 31 pages
(with P.E. Sørensen)
172. »Økonomistyring i praksis - hvordan man virkeliggør teorierne«, HHÅ, 1993
173. »Some Thoughts on Cost Accounting Developments in the United States,«
Faculty working paper no. 90-1701, University of Illinois Urbana-Champaign,
1990 (with Peter Holzer)
174. »*Rapid Growth and rational Resourcing*«, AUC, 1988, (with Lennart
Nørreklit)
175. »*Virksomhedens problemerkendelse*«, AUC, 1988
176. »*Økonomistyring i en stor-ordreproducerende virksomhed*«, AUC, 1988
177. »*A/S Skildpadde - en case om implementering af just in time*«, AUC, 1987
178. »Economic Management«, AUC, 1987 (with Poul Israelsen & L. Nørreklit)

INVITED AND OTHER PROFESSIONAL PRESENTATIONS

- 2011 »Præstationsmåling I øjenhøjde«, SPARNORD, Denmark
- 2010 »Beyond "Beyond Budgeting" - from the management accountant as a bellboy to an actor« (with Katarina Østergren), NHH, Bergen.
- »New Public Management« CVL *Copenhagen*, Denmark
- »Performance Measurement and Management « Årets Økonomistyringskonference; DJØF, *Copenhagen*, Denmark
- »Performance Management « Dipartimento di Economia Aziendale "E. Giannessi", Università di Pisa, Italy
- »The Image of Accountants: From Bean Counters To Extreme Accountants.« SCANCOR, Stanford University, USA.
- 2009 »Kompleks verden – simpel måling«, *Effektiviseringens fortegn – simpel eller kompleks?* Rambøll Management Consulting; Copenhagen
- 2008 »Coaching med omtanke Disciplinering vs. Talentudvikling«, Fra bronze til guld? - coaching som ledelsesværktøj, Center For Virksomhedskommunikation, ASB.
- »Strategic cost management« Lithuania, 11th and 12th of September,
- »Performance Measurement« Lithuania, 11th and 12th of September,
- »Tænk før du måler« Workshop on Nye perspektiver på offentlig ledelse og styring efter New Public Management, *CVL, Copenhagen*, Denmark
- 2007 »Strengths and Weaknesses of Organisational Performance Measurement« University of Edinburgh Management School, San-Ei Gen International Business Lectures
- »The social identity of accountants: From bean counters to extreme accountants«, Scuola Superiore Sant' Anna, Pisa, Italy
- »Ledelse med udgangspunkt i kunsten som bevidsthedsform – Kasper Bech Holten som case« *CVL, Copenhagen*, Denmark
- 2006 »International Management Control«, Scuola Superiore Sant' Anna, Pisa, Italy
- »The double-edge of performance measurement«, Panel contribution on Impact of Performance Measurement Systems, PMA (Performance Measurement and Management) 2006 Conference, London, 2006.
- »Validity of performance measurement«, Manchester Business School, UK
- »Validity of the Balanced Scorecard«, Ingeniør Højskolen, København.
- »Accounting for(sexy?) images«, *University of Dundee*, UK. (with Gudrun Baldvinsdottir and John Burns)
- »What should we require from a Balanced Scorecard«, *The BAM (British Academy of Management) performance management special interest group*; Cranfield UK
- 2005 »Globalization of management control models: an ideological perspective«, *Scuola Superiore Sant' Anna*, Pisa, Italy
- »Balanced scorecard«, *Institut for Produktion, Aalborg University*, Aalborg.
- »What should we require from a performance measurement system«, Keynote Presentation *7th International Seminar on Manufacturing Accounting Research, Tampere – Finland*, Mai 28- June 1, 2005
- »Validity of the Balanced Scorecard«, *Institutt for regnskap, revisjon og rettsvitenskap, Norges Handelshøyskole*, Bergen
- »Bridging the gap between theoretical and practical knowledge - the perspective of

- Constructivist Pragmatism«, Track paper, *EURAM, Munich 2005*
- 2004 »When accounting and management models meet reality«. *FUN-Seminar, Handelshögskolan i Göteborg, Företagsekonomiska institutionen, Göteborgs Universitet, Sweden*
- »Globalization, management control and ideology«, *Handelshögskolan i Göteborg, Företagsekonomiska institutionen, Göteborgs Universitet, Sweden*
- »Analyzing and Theorizing cases«, *Handelshögskolan i Göteborg, Företagsekonomiska institutionen, Göteborgs Universitet, Sweden*, with Lennart Nørreklit
- »Reality and Validity in Practical Reason – the perspective of management control«, *Handelshögskolan i Göteborg, Företagsekonomiska institutionen, Göteborgs Universitet, Sweden*, with Lennart Nørreklit
- »Validity of Management Control Topoi— Towards Constructivist Pragmatism«, *GRI, Göteborgs Universitet, Sweden*
- »Danish Ideology and Current Management Control: The individual's loss of freedom«, *Department of Finance, HHÅ, Denmark*
- »Den danske økonomistyringsmodel: et værdibaseret fornuftsregime eller et stressende tælle og kontrolregime«, *CVL, Copenhagen, Denmark*
- »Validity of Management Control Topoi— Towards Constructivist Pragmatism«, *HEC, Paris, France*, with Lennart Nørreklit
- »Benchmarking gør hvad? « *DJØF, København, Denmark*
- 2003 »What should we require from a Balanced Scorecard«, *"Tom Robertson Memorial Lecture"; University of Edinburgh, UK*
- 2002 »The Danish Perspective on Management Accounting and Control«, *Center for Global Business and the Department of Accounting Greensboro University, North Carolina, U.S.A.*
- »American versus French Management Accounting - an ideological perspective«, *Center for Global Business and the Department of Accounting Greensboro University, North Carolina, U.S.A.*
- »Globalisering af det balancerede scorecard«, *Handelshøjskolen i København, Denmark*
- 2001 »Reflexions on Coherence«, *Department of Accounting and Control and Department of Human and Social Sciences, ESSEC, Paris, France*
- »Construction of Hierarchies in Different Cultures – France and the US«, *Workshop on Social Market Economy – State and Society, Aalborg University*
- »The ethic of modern management control models«, *CVL, Handelshøjskolen i København, Denmark*
- 2000 »The balance on the balanced scorecard — a critical analysis of some of its assumptions«, *HEC, Paris, France*
- »Management control research - an actor based perspective«, *CVL, Copenhagen, Denmark*
- »Designing and Selling the Balanced Scorecard«, *Edinburgh University, U.K.*
- »Designing and Selling the Balanced Scorecard«, *Center for Global Business and the Department of Accounting Greensboro University, North Carolina, U.S.A.*
- 1999 »The Balanced Scorecard«, *DJØF, Århus, Denmark*

- 1994 »Resource Accounting and Control«, *Handelshögskolan*, Borås, Sweden
 1991 »Management Accounting« Presentations at Vilnius and Kaunas University, Lithuania

SHORTER RESEARCH STAYS AND OTHER PROFESSIONAL MEETINGS AT OTHER INSTITUTIONS

- 2004 *Center for Global Business and the Department of Accounting Greensboro University*, North Carolina, U.S.A.
 2003 *Department of Accounting*, University of Edinburgh
 2002 *Center for Global Business and the Department of Accounting Greensboro University*, North Carolina, U.S.A.
Essec and HEC, Paris, France
 2001 *Essec and HEC*, Paris, France
 2000 *Center for Global Business and the Department of Accounting Greensboro University*, North Carolina, U.S.A.
 1999 *International Management Control*, Vrije Universiteit, Amsterdam, Holland
 1998 *Corporate Governance and Capital Market Pressure*, Lyon, France
 1996 *International Management Accounting*, University of Illinois at Urbana Champaign, U.S.A.
 1995 *International Accounting*, Asian Pacific Conference on International Accounting, Seoul, Korea
 1994 *Cost Management in a confrontation strategy: Lessons from Japan*, Boston, Mass. U.S.A.
 1993 *International Business and Europe After 1992*, European International Business Association, Lisbon, Portugal
 1992 *International Management Accounting*, University of Illinois at Urbana Champaign, U.S.A.
 1991 *The New Europe: Recent Political and Economic Changes and their Implications for Accountants and Accounting*, University of Illinois at Urbana Champaign, U.S.A.
 1990 *Evidence of the Increasing Internationalization of Accounting Education and Practice*, University of Illinois at Urbana Champaign, U.S.A.
 1986 University of Wisconsin, Madison Wisconsin, U.S.A.
 1982 *Developing management control systems* U.S., France, U.K. and Sweden
- 85

ORGANIZER OF CONFERENCES AND TRACKS

Lederidealet 2020 - Fører nutidens lederidealer til den fremtid vi gerne vil se? November 2010, Copenhagen; *Track on National Culture and Globalization: articulations and interplay*, EGOS, Lisbon, July, 2010; *Track on Popular Management*, EGOS, Bergen, July, 2006; *Track on Scandinavian Management*, NNF, August, 2005.; *When Management Tools meet Reality*, December 2005; *Corporate Management, Accounting, and National Ideology - A Multinational Perspective* December 2003; *Risk Management and Performance Evaluation*, May 1996; *Reality and Managerial Accounting*, Workshop on Auditing and Controlling, 1989.

GRANTS (EXTERNAL)

2011: FSR's studiefond, for the organization of a PhD course.

2010: FSR's studiefond, for the organization of a PhD course.

2009: FSR's studiefond, for the organization of a PhD course.

2003: Danish Research Agency, 80,000 DKK for the organization of a workshop.

1990-2005: *Thomas B. Thrige and Otto Mønsted*, minor grants for conference participation

EDITORIAL BOARD MEMBER

Auditing, Accounting, Accountability Journal; Journal of Asia-Pacific Business; Management and Corporate Governance; Scandinavian Journal of Management; Society and Business Review; Økonomistyring & informatik.

ADVISORY BOARD

The Centre for Accounting, Governance and Sustainability (CAGS) at the University of South Australia (UniSA), Australia

Strategic Leadership in the Public Sector, CVL, CBS, DENMARK

TEACHINGS

PhD:

PhD courses held at: Aarhus School of Business, Denmark; Norges Handelshøyskolen, Bergen, Norway; Göteborg University, Sweden; Manchester Business School, UK.

PhD supervisor at: Aarhus School of Business, Denmark; NHH, Bergen, Norway.

Ph.D. committees at: NHH, Bergen, Norway; Tromsø University, Norway; Aalborg University, Denmark; Århus School of Business, Denmark; Copenhagen Business School, Denmark; Göteborg University, Sweden.

Other courses taught:

MBA: Management Accounting and Control, HEC, France; Management Accounting and Control, HHÅ, Denmark; Performance Management, Università di Pisa, Italy.

Master level: Advanced Management Accounting; Management Control Systems; Strategic Cost Management; International Management Control; International Management.

BA level: Management Accounting.

Taught at:

Aarhus School of Business, Denmark; Manchester Business School, UK; HEC—Graduate School of Management, Paris, France; Handelshögskolan i Göteborg, Företagsekonomiska institutionen, Göteborgs Universitet, Sweden; Greensboro University, North Carolina, U.S.A.; Università di Pisa, Dipartimento di Economia Aziendale, Italy; Scuola Superiore Sant' Anna, Pisa, Italy; Aalborg University, Denmark; Southern Denmark University, Denmark; Business Institute, Denmark.