

## Research – Cover letter

### Publications

- 2010:** A Project Management Perspective on the Adoption of Accrual Based IPSAS, *International Journal On Government Financial Management*, No., 2, p. p.49-66.
- 2010:** UN conference on international accounting, *World Accounting Report*, Nov., issue 13.9, p.12
- 2010:** Towards a new revenue recognition standard, *World Accounting Report*, Nov., issue 13.9. p. 14-16
- 2010:** *Choosing standards for accrual based accounting in the public sector: Nationally developed standards, IPSAS or IFRS?* Chartered Accountant, No.2, 2010.
- 2010:** IFRS för SME – hur, när och varför? *Balans*. Nr. 4, p. 41-42 (published in Swedish)
- 2009:** Aggestam, C. (2009). The United Nations 26<sup>th</sup> Annual Session. *World Accounting Report*, November, Issue 12.9, p. 10-11
- 2009:** Aggestam, C. (2009). Accounting Education, Training and Qualifications in Selected Countries in West Africa, *ABWA Journal* (Association of Accountancy bodies in West Africa), vol. 1, No. 6, p. 6-17.
- 2009:** Aggestam, C. (2009). UN debates the financial crisis. *World Accounting Report*, Issue 12.7, p. 11-13.
- 2009:** Aggestam, C. (2009). The United Nations Intergovernmental Standards of Accounting and Reporting: 25 years of work on promoting international transparency in corporate reporting. *Chartered Accountant*, Vol. 43, No. 1, p. 22-23.
- 2009:** Aggestam, C. (2009). 25 years' work on international reporting. *World Accounting Report*, March 2009, issue 12.2, p.9-10.
- 2008:** Aggestam, C. (2009). A global forum for Accountancy debates. *Accounting in Europe*, Vol. 5, No. 1, p. 15-26.
- 2008:** Aggestam, C. (2009). A global forum for Accountancy debates: A report from the 24th Session of the United Nations Intergovernmental Standards of Accounting and Reporting, 30 October – 1 November, 2007. *World Accounting Report*. 2008 ; vol. 10, nr. 10, s. 12-13
- 2007:** Aggestam, C. (2009). När revisionsplikten avskaffades i Danmark. *Balans*, Nr. 2/ 2007, p.31-35. (published in Swedish)
- 2005:** Aggestam, C. (2009). Är vi på väg att få en internationell revisor? *Balans*, No. 1, p. 40-44. (published in Swedish)

- 2005:** Aggestam, C. & Loft, A. (2005). Governing Accounting Beyond the State(?) : The WTO and the Construction of a "World without Walls" for Accounting Services, The Interdisciplinary Perspectives on Accounting Conference, July 2003. CBS Working Paper (*\*Note that this paper is accepted in a first round review with AOS*)
- 2000:** Aggestam, C. (2009). *En Global Harmonisering af Revisoruddannelsen?* INSPI, Dec., 2000, p. 27-30. (published in Danish)
- 1999:** Aggestam, C. (2009). *Towards a Global Accounting Qualification? A Report from the Sixteenth Session of the ISAR Committee of the UN.* Palais de Nations, Geneva, 17 - 19 February 1999, Conference Report. European Accounting Review, Vol. 8, No.4, p. 805-813.

### **Work-in-process; Publications accepted in first and second rounds of review**

- 2011:** Aggestam, C. & Tyrall, D. (*\*Cass Business School, London*) International Financial Reporting Standards: a review of books and progress, Accounting Education- an international journal, (review 1 round accepted)
- 2011:** Aggestam, C. & Tyrall, D. Towards a new revenue recognition standard, Accounting in Europe.
- 2009:** Aggestam, C. The United Nations and the global governance of accountants' competence: Tracing a travelling standard-making idea, (*review 2 round accepted, Accounting, Organisations and Society*).
- 2009:** Aggestam, C & Loft, A. Governing Accounting Beyond the State(?) : The WTO and the Construction of a "World without Walls" for Accounting Services, The Interdisciplinary Perspectives on Accounting Conference, July 2003. (*review 1 round accepted, Accounting, Organisations and Society*) (*\*Please note that this paper was also published as a CBS Working Paper in 2005*)
- 2009:** Aggestam, C. (2009). Reforming the Qualification Programme for Professional Accountants in Japan, Journal of Accounting Education

### **Conference papers**

- 2008:** Aggestam, C. & Riise-Johanssen, T. (2008). 'Global' audit technologies in a developingeconomy context: The case of Tanzania, Presented at the Critical Perspective of Accounting Conference, 2008.
- 2003:** Aggestam, C. & Loft, A. (2003). Governing Accounting Beyond the State(?)  
-The WTO and the Construction of a "World without Walls" for Accounting Services. Institut for Regnskab og Revision. Presented at the Interdisciplinary Perspectives on Accounting Conference, Madrid, July 2003 and the EIASM workshop on audit, Copenhagen September 2003

- 2002:** Aggestam, C. (2002). Standardisation within the international field of Audit; -New rule making in the regulation of the audit profession. Presented at the Research Student Conference; Centre for Analysis of Risk and Regulation, London School of Economics, 19-20 Sep.
- 2001:** Aggestam, C. (2001). The Emergence of a Global Field of Audit Regulation: The Case of the Qualification to Audit. Presented at the EIASM Euroconference on Financial Reporting and regulatory practices, Palermo, Italy, 20-23 May.
- 2000:** Aggestam, C. (2000). Analyzing processes of globalization in auditing and accounting: The case of the harmonization of the qualification to audit. IPA Doctoral Colloquium, Manchester, UK, July.

## **Research interests/projects**

Within the following areas, I have on-going projects or plan to conduct research in the future. These areas might be prioritized depending on the success of outstanding applications for funds (cf. below).

### **Capacity building and governance of professional accountants' competence in developed and developing economies**

- Continued co-operation on project initiated with Professor Mathew Tsumeni, University of Birmingham on accountancy capacity development in developing economies
- Follow work by UN-ISAR (with start 2010) on capacity building of the accounting profession

### **Regulation of the audit profession**

- Continue research on the global regulation and education of auditors
- Continued co-operation with Tokyo Kezai University (Japan) on research on the Japanese accounting profession

### **Public and private sector Accounting change processes**

- Continue research on accounting change processes in the public sector. Case studie on the United Nations implementation of IPSAS