

## **CURRICULUM VITAE FOR PETER SKÆRBÆK**

### **Current position**

Professor of Accounting  
Department of Accounting and Auditing  
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### **Research interests**

Peter Skærbæk's research is oriented towards a number of accounting issues: understanding the design and implementation of accounting innovations in their social and institutional contexts, to understand the role of accounting in organizational and strategic change processes, the role of experts like accountants, consultants and auditors in accounting change processes, performance auditing and its auditor independence and blaming issues, the uncertainties of risk management as practice, and currently the role of accounting to outsourcing projects. Dominantly, he conducts empirical research applying a variety of ethnographic methods and theories to understand in high detail processes of establishing real life routines in terms of their actions and events. He operates within the area of accounting conducting studies that trespasses the boundaries of management accounting, financial accounting and auditing. He dominantly studies such issues in a public sector context that has for long and still is being exposed to New Public Management and EU harmonization projects aided by supra-national entities like OECD. Peter Skærbæk is used as a reviewer to a variety of accounting and management journals.

### **Educational background**

Ph.D. in Public Sector Accounting 1991  
Cand.merc. (MSc, CBS) in organisation and management accounting 1987  
Single courses at Copenhagen University in political science 1985  
HA (Bachelor, CBS) 1984  
Højere Handelseksamen (Nykøbing Falsters Handelsskole) 1981.

### **Positions**

Strategic Research Advisor, Newcastle University, Business School (from 1/3 2013 – 28/2 2015)  
Professor II at Trondheim Business School (TØH). (from 1/1 2012 –)

Professor of Accounting (Dec. 2011 -)  
Professor (MSO) of Public Sector Accounting and Auditing (Jan. 2007 – Nov. 2011)  
Vice Dean (studieleder) HD 2. del Økonomistyring og Procesledelse, January 1999 - 2009  
Associate Professor in Management Accounting at CBS 1995 - 2007  
Assistant Professor in Public Sector Accounting, CBS, 1991-1995  
Ph.D.- student at CBS, 1988-1991  
Research assistant at Center for Offentlig Organisation og styring 1987  
Part time instructor at CBS 1987  
Student research assistant at CBS 1985-87

### **Visits abroad**

University of Manchester (UMIST), Department of Accounting 1988-89 (6 months)

### **Honours**

Tietgenprisens guldmedalje 1991  
Anbar citation of excellence 1998

### **Research interests**

Management accounting, cost management, behavioural aspects of accounting and budgeting, accounting as social and institutional practice, information politics, Performance Auditing, New Public Management, Accounting and Strategy, Expertise, Risk Management, economic models performing outsourcing.

### **Ongoing research projects**

Performance Auditing in central government. A study of the social and political implications of auditor reports on government agencies.  
Risk and Mediating technologies: Managing Risk and Uncertainty in a changing public sector.  
Accounting expertise and outsourcing projects  
The role of accounting in military outsourcing

### **Participation in International Research Programmes and Networks**

Socrates programme in management accounting. Developing European cases and teaching notes for teaching (1998-2000).

### **Professional Associations/Board Memberships**

Board of Nordic Academy of Management, since 2006-

Member of Scientific Committee of European Accounting Association annual conferences Tampere 2009 and Turkey 2010.

Editorial board of *Contemporary Accounting Research* (from 1/5 2010-). (FT Top 45).

Editorial board of *Australian Accounting Review*

Editorial board of *Auditing: A Journal of Practice and Theory*

Editorial board of *Financial Accountability and Management*

Editorial board of *Accounting, Auditing and Accountability Journal* (from 1/1 2012).

Editorial board of *Critical Perspectives on Accounting*

Editorial board of *Qualitative Research in Accounting and Management*

Editorial board of *Økonomistyring og Informatik*.

Member of Scientific Committee of International Conference on Accounting, auditing and Management in public sector reforms (a conference held each 2<sup>nd</sup> year).

### **Ad hoc evaluations**

Member of peer-review group of School of Management, Innsbruck University, autumn 2010.

Evaluation of research applications for the Swedish research fund, Riksbankens Jubilæums Fond.

### **Occasional reviewer for**

*European Accounting Review*

*Scandinavian Journal of Management*

*Research in Accounting in Emerging Economies*

*Management Accounting Research*

*Accounting, Organizations and Society (FT-45)*

*Australian Accounting Review*

*Public Management Review*

*Journal of Management and Governance*

*Qualitative Research in Accounting and Management*

*Organization Studies (FT-45)*

*Organization*

*Auditing: A Journal of Practice and Theory (AAA-journal)*

*Accounting and Business Research*

### **Teaching (not complete)**

Cand.merc. (MSc): The Social Context of Accounting (Since 1997 - 2009)

HA-Psykologi (BSc), Regnskab og Økonomistyring (Since 2006-).

Cand.merc. (MSc) - Management, Accounting and Control (1997-2008)

Cand.Merc.-IMP (MSc)Accounting (2002-2004)

Cand.Merc.Aud. (MSc) Revision 1 (2007-)  
Cand.Merc.Aud. (MSc) Valgfag Corporate Governance og revision (2007 - 2011)  
Cand.Merc.Aud. (MSc)Valgfag "Revision i den offentlige sector". (2011 - )  
Cand.merc.- (MSc) Accounting, Strategy and Control, Implementation of Accounting (since 2009-)  
Cand.merc.- (MSc) Strategy, Organization and Management, "Accounting and performance measurement"  
Cand.Merc. (MSc) Organizing technologies.  
Lots of bachelor and masters supervisions and other mini-projects/essays.

### **Executive training (Not complete)**

HD in Informatics and Management Accounting: The development and use of Management Accounting Information (1988-1991)  
HD in Informatics and Management Accounting: Budgeting - profit planning and control (1987-1997).  
HD in Informatics and Management Accounting: Performance Management and Communication (Since 2001 – 2005)  
Danish Defence Academy, Accounting. (1998-2002).  
CBS Summer School: Recent Issues in Management Accounting. (1998-2006).  
MHM (Health Management): Styringsteknikker og styringspraksis (Since 2005-2010).  
MPA- kernefag: Økonomi (Accounting and Public Sector Accounting (Since 1997-).  
MPA-Ledelse og reformer. Since 2009-  
HD i Regnskab og Revision, Valgfag "Økonomistyring i den offentlige sector". Fra 2011 -  
Various shorter courses for different public sector organizations.  
MPA and MHM Ugeopgaver, kernefagsopgaver samt masterafhandlinger.

### **Ph.D. courses**

Managing by numbers, Joint with Gudrun Baldvinsdottir Trondheim Business School  
Researching Accounting Change – Qualitative Approaches, Joint with Trondheim Business School and Kjell Tryggestad, Copenhagen Business School.

### **Ph.D. Supervisions**

Lise Justesen on a thesis on Performance Auditing (finished)  
Signe Jarlov on a thesis on Performance Auditing (finished)  
Kim S. Hald on a thesis on performance measurement in interorganizational networks (finished)  
Levi Nesbak, on a thesis on Accrual Accounting reforms in Norway, Handelshögskolen i Bodø. (finished).  
Tim Neerup Thomsen on: "Risk management in the public sector". Started 1/2 2011 –  
Charlotte Andreassen. Accounting in hospitals. Started 1/11 2012.  
Per Kristian Ahlgreen. Management control systems in the health care sector. Started June 2013.

Richard Pucci, International Accounting Regulations. Started February 2014.

### **Ph.D. Evaluations**

Anonymous.

Mette Rosenkrands Johansen, Copenhagen Business School, Denmark, 2005.

Christian Nielsen, Copenhagen Business School, 2005.

Hans Englund, Handelshögskolan i Göteborg, Sweden, 2006.

Morten Wellendorf, Copenhagen Business School, Denmark, 2007.

Timo Hyvönen, University of Tampere, Finland, 2010.

Nacanieli Rika, Australian National University, Australia, 2014.

Shilanka Smith, Faculty of Business and Law, AUT University, Auckland, New Zealand.

### **Ph.D. Workshops – tutor activities**

First opponent to a Ph.D.-workshop in Tampere, the Finnish doctoral program in business studies, 5/10 2007. (Commenting on 6 Ph.D.-students' research).

First opponent to a Ph.D.-workshop in Tampere, the Finnish doctoral program in business studies, 1/12 2009. (Commenting on 6 Ph.D.-students' research).

NNF conference doctoral colloquium, Turku, 2009.

Chairman, Young Scholars at 6<sup>th</sup> International Conference on Accounting, Auditing and Management in public sector reforms. Copenhagen, 2010.

### **Invited speaker**

University of Stockholm, Företagsekonomiska Institutionen, 2006.

Tampere Post Graduate School and Ph.D.-students, 31/1 2007.

School of Business, University of Tampere and Tampere University of Technology, 4/10 2007.

Ca' Foscari University of Venice, Ph.D.-students and faculty, October 2007.

University of Stockholm, Företagsekonomiska Institutionen, Jan., 2008.

Manchester University, Department of Accounting and Finance, March, 2008.

University of Tampere, Department of Economics and Accounting, December, 2008.

Symposium "Researching Public sector accounting change". European Accounting Association annual conference, Tampere, 2009.

Seminar at Australian National University on Actor-Network Theory and accounting research, 6. July 2010.

Seminars at Southern Cross University at Gold Coast and Lismore campuses on Actor-Network Theory and accounting research, 15/7 and 19/7 2010.

Conference, Trondheim, Norway on Management accounting and control – the frontiers of research and research methods, 8-10 November, 2011. Where does the current practice-turn shift in accounting research bring us- what is the 'practice-turn' about and with what implications?

Seminar at Edinburgh University, 4<sup>th</sup> April, 2012 with paper presentation.  
Seminar at Trondheim Business School, 13. February, 2014. Auditing and purification of blame.  
Seminar: Actor Network Theory: Applications and insights in Accounting, Strategy and Organization Studies. Newcastle University Business School. 17<sup>th</sup> September, 2014.  
Seminar: Calculating outsourcing strategies and trials of strength. Given at Stockholm School of Economics, 7<sup>th</sup> November, 2014.

### **Conference organizing**

Workshop on performance auditing, Copenhagen 17-18 November, 2005.  
Track on “Actor-Network Theory applied to Public Sector Reform” with M. Christensen, NSW, Australia, at International Research Society for Public Management (IRSPM) Conference, in Berne, Switzerland, 7-9 April, 2010.  
6<sup>th</sup> International Conference on Accounting, Auditing and Management in public sector reforms. Copenhagen, 1-3 September, 2010.

### **Publications**

Articles in international journals with double blind reviews

1. Skærbæk, P. (1992). Accounting for a Theatre: implementing a management accounting system in a cultural institution, *European Accounting Review*, Vol. 1 No. 2, pp. 465-9.
2. Christiansen, J. K. and P. Skærbæk (1997). Implementing budgetary control in the performing arts: games in the organisational theatre. In *Management Accounting Research*, Dec., pp. 405-438.
3. Skærbæk, P. (1998). The Politics of Accounting Technology in Danish central government. In *European Accounting Review*, 7:2, pp. 209-236.
4. Skærbæk, P. and Thisted, J. A. (2004). Unit costs in central Danish government – A critical appraisal of the practices developed, *European Accounting Review*, Vol. 13, No. 1, pp. 7-38.
5. Skærbæk, P. and Melander, P. (2004). The Politics of the changing forms of accounting – A field study of strategy translation in a Danish government-owned company under translation, *Accounting, Auditing and Accountability Journal*, Vol. 17, No. 1, pp. 17-40.
6. Skærbæk, P. (2005). Annual Reports as interaction devices – The hidden constructions of mediated communication, *Financial Accountability and Management*, 21(4), November, pp. 385-411.
7. Christensen, M. and Skærbæk, P. (2007). Framing and overflowing of public sector accountability innovations – a comparative study of reporting practices, *Accounting, Auditing and Accountability Journal*, Vol. 20, No. 1, pp. 101-132.
8. Skærbæk, P. and Thorbjørnsen, S. (2007). The commodification of the Danish Defence and the troubled identities of its officers, *Financial Accountability and Management*, Vol. 23 No. 3, pp. 243-268.

9. Skærbæk, P. (2009). Public sector auditor identities in making efficiency auditable: The National Audit Office of Denmark as independent auditor and modernizer. *Accounting, Organizations and Society*, Vol. 34, No. 8, pp. 971-987. (FT-Top 45 ranked journal).
10. Skærbæk, P. and Tryggestad, K. (2010). The role of accounting devices in performing strategy. *Accounting, Organizations and Society*, Vol. 35, No. 1, pp. 108-124. (FT-Top 45 ranked journal).
11. Justesen, L. and Skærbæk, P. (2010). Performance Auditing and the narrating of a new auditee identity. *Financial Accountability and Management*, Vol. 26, No. 3, pp. 343.
12. Christensen, M. and Skærbæk, P. (2010). Consultancy outputs and the purification of accounting technologies, *Accounting, Organizations and Society*, Vol. 35, No. 5, pp. 524-545. (FT-Top 45 ranked journal).
13. Becker, S., Jagalla, T. and Skærbæk, P. (2014). The Translation of accrual accounting and budgeting and the reconfiguration of public sector accountants' identities. *Critical Perspectives on Accounting*, Vol. 25, pp. 324-338.
14. Vinnari, E. and Skærbæk, P. (2014). The uncertainties of risk management – A field study on risk management internal audit practices in a Finnish municipality. *Accounting, Auditing and Accountability Journal*. Vol 27, No. 3, pp. 489-526.
15. Skærbæk, P. and M. Christensen. (Forthcoming). Auditing and the Purification of Blame. *Contemporary Accounting Research*.

#### **Guest Editorships**

16. Skærbæk, P. and English, (2007). L. Foreword: Performance Auditing and the Modernisation of the public sector. *Financial Accountability and Management*, Vol. 23 No. 3, pp. 239-241.
17. Lapsley, I. and Skærbæk, P. (2012). Foreword: Why the Public Sector Matters. *Financial Accountability and Management*, Vol. 28(4), pp. 355-358.

#### **Articles in international books with refereeing processes**

18. Mouritsen, J. and P. Skærbæk, *Civilisation, Art and Accounting: The Royal Theatre - An Enterprise Straddling Three Institutions*. In *The Institutional Construction of Organization: International and Longitudinal Studies*. Eds. S. Christensen and W. R. Scott, 1995.
19. Skærbæk, P. and P. Melander, Scandlines, Ltd. – Privatization and Accounting Stability in a political environment. In Groot, T. and Lukka, K., *Cases in Management Accounting – Current practices of European companies*. Prentice Hall. Case and teaching note, 2000.
20. Justesen, L. and P. Skærbæk, Performance Auditing and the production of discomfort. In *Accounting in Scandinavia – The Northern Lights*, (Eds.) J. Mouritsen and S. Jönsson, pp. 321-343, 2005.

21. Skærbæk, P. and M. Christensen (2015). Danish Public Sector Performance Audit: An SAI and PAC tango, pp. 82-99. In Z. Hoque *Making Governments Accountable – The Role of Public Accounts Committees and National Audit Offices*. Routledge, London/New York.

### **Books**

22. Skærbæk, P.: Økonomistyring og Kultur i en offentlig institution. Et studium af en offentlig institutions økonomistyring og dens forsøg på at imødekomme de nye krav til økonomistyringen i den offentlige sektor. Ph.D.-thesis, 1991.
23. Økonomistyringens udviklings- og anvendelsesproblemer. Red. P. Melander & P. Skærbæk, DJØF, 1994.

### **Articles in Nordic books with refereeing processes**

24. Skærbæk, P., Implementering af økonomistyring. I T. B. Jørgensen og P. Melander (red.): *Livet i offentlige organisationer - Institutionsdrift i spændingsfeltet mellem stat, profession og marked*. (Jurist og økonomforbundet Forlag, 1992.)
25. Skærbæk, P., Strategisk ledelse. I T. B. Jørgensen og P. Melander (red.): *Livet i offentlige organisationer - Institutionsdrift i spændingsfeltet mellem stat, profession og marked*. (Jurist og Økonomforbundet Forlag, 1992.)
26. Skærbæk, P., Indførelse af økonomistyring i kreative og fagcentrerede organisationer - en evig konfrontation mellem den økonomiske samfundsorden og de skabende livsværdier. I *Økonomistyringens udviklings-og anvendelsesproblemer*. Red. P. Melander & P. Skærbæk, DJØF 1994.
27. Skærbæk, P., Økonomistyringens strategi mellem teknologi og læring. I Preben Melander (red.) *Økonomistyringens strategi og organisation – 20 bud på økonomistyringens praktiske tilrettelæggelse*. DJØF's Forlag, 1997.
28. Skærbæk, P., Økonomistyring uden budgetter?, I *Teori og Praksis – Skandinaviske perspektiver på ledelse og økonomistyring*, Red. S. Jönsson og B. Larsen. DJØF's Forlag, 2001.
29. Skærbæk, P. og Christensen, M. (2015). Rigsrevisionens uafhængighed og de større undersøgelser i et internationalt perspektiv, pp. 221-251. I R. Elm-Larsen og G. Korff, *Offentlig revision i det 21. århundrede*, Karnov Group.

### **Articles in Nordic refereed, non-refereed journals etc.**

30. Skærbæk, P., Økonomistruktur og design af økonomiinformationssystemer. I *Økonomistyring & Informatik*, Vol. 11, Februar 1995.
31. Skærbæk, P. Konsekvenser af regnskabssystemet (SCR) for den statslige økonomistyring: Hindrer centrale økonomisystemer decentralisering i staten? I *Økonomistyring og Informatik*, DJØF, efteråret 1995.



32. Skærbæk, P. & J. Mouritsen, Civilisationen gennem kunst og økonomi. Kulturproduktion på Det Kongelige Teater: I *Nordisk administrativt Tidsskrift*, nr. 3, 1996.
33. Skærbæk, P., Virksomhedsregnskaber som den nye strategi i Statens Økonomistyring – Styringsproces eller kamp om magten over de statslige finanser. I *Økonomistyring & Informatik*, nr. 4, 1998.
34. Skærbæk, P., Duplik til Peter Duetoft's og Bo Smidt's replikker til artiklen: Virksomhedsregnskaber som den nye strategi i statens økonomistyring. I *Økonomistyring og Informatik*, nr. 5, 1998.
35. Skærbæk, P., Virksomhedsregnskaberne i staten: Giver det industrielle regnskabsvæsen mening i staten? I *Samfundsøkonomen*, Sept. 1999.
36. Skærbæk, P. Den Ekspressive Stat – kommunikation via virksomhedsregnskaber. KMD, 2001.
37. Skærbæk, P. Statsrevisorerne 150 år. Boganmeldelse i *Nordisk Administrativt Tidsskrift*, Nr. 3, Okt. 2001.
38. Skærbæk, P., Det årlige maskespil – om regnskaber set i en interaktiv og kommunikativ kontekst. I *Økonomistyring og Informatik*, nr. 3, dec. 2002.
39. Skærbæk, P., Tællelighedens regime i praksis – Når forvaltningsrevisionens målstandard er i modstrid med økonomistyringens logik, *Økonomistyring og Informatik*, årg. 19, Nr. 3, 2003.

#### **Applications to research councils**

40. Skærbæk, P. Revisionssamfundet – Et studium af Rigsrevisionens beretningsvirksomhed ud fra et socialkonstruktivistisk perspektiv, Forskningsprojektansøgning til Statens Samfundsvidenskabelige forskningsråd, 2000. Granted 3 Mio. D. Kr. (A study of the National Audit Office of Denmark's VFM audit reports in a social and political context).

#### **Reports for industry and other organizations**

41. Skærbæk, P. og K. Wiencken: Økonomistyring på Det Økonomiske Fakultet. Handelshøjskolen i København. Handelshøjskolen i København. 1993.
42. Melander, P. og P. Skærbæk, Gud bevare kongen .. og DSB Rederi - DSB Rederi's økonomistyring i strategisk og organisatorisk belysning – Økonomistyringens realiteter og potentialer under transformationen fra stat til marked. DSB Rederi, 1996.
43. Skærbæk, P., O. Heedegaard og L.K. Jørgensen, Det Udviklende Arbejde og Virksomhedsøkonomiske effekter – En dokumentationsanalyse, Rådgivende Sociologer, 1998.
44. Skærbæk, P. og P. Melander, *Kriseledelse i Trafikministeriet*, 2003.
45. Skærbæk, P. og P. Melander, Notat om Udenrigsministeriets årsrapport for 2001 og 2002, Udenrigsministeriet, 2003.

46. Skærbæk, P. Kommentarer og bemærkninger til konsulentrapporterne om Politiets økonomistyringssystemer POLSAS/POLTID afgivet af KPMG, Dansk Politiforbund, 2004.
47. Skærbæk, P. Takststyring i den offentlige sektor – fordele og ulemper, Dansk Handelsskolelederforening, 2005.
48. P. Skærbæk, Peter Öhman, Pia Montgomery, Fredrik Svärdsten and Anders Grönlund. Riksrevisionen – effektivitetens, rättssäkerhetens och demokratins väktare – et studie av effektivitetsrevisioner 2003-2007, 2008.

#### **Articles for public debates/contributions for public debate**

49. Skærbæk, P., Den evige konfrontation mellem kunst og økonomi. Kronik i *Information* 1.7.1991. (Feature article).
50. Skærbæk, P., "Spillet mellem faglighed og økonomi, *Lægen*, Oktober, 1994.
51. Skærbæk, P., Effektivitet frem for politisk taktik. Erhvervskronik i ErhvervsDebat, *Berlingske Tidende*.
52. Skærbæk, P., "Når der går politik i administrationen – debatten om virksomhedsregnskaber". Artikel i *Administrativ Debat*, Nr. 2, Juli, 2001. (Article in a public sector journal).
53. Skærbæk, P., Pervasive communication og demokrati, *OnEdge*, Nr 1, KnowledgeLab, Syddansk Universitet, 2006.
54. Skærbæk, P., Rigsrevisionen skal tidligere ind. Kommentar i *Berlingske Tidende*, 11/2 2008.

#### **Statements and interviews in newspapers/workplace papers (not complete)**

Commentary in an article in *Børsen*, 20/11 1995. (Oprøret mod Økonomistyrelsen ulmer stadig.

Commentary in an article in *Berlingske Tidende Business*, 9/8 1999. Vildledende statsregnskaber (Debate about annual reports in public sector).

Commentary in an article in *Berlingske Tidende Business*, 9/8 1999. Frygt for nytteløs dyr EDB-investering. (Debate about annual reports in public sector)

Commentary in an article in *Berlingske Tidende Business* 11/8 1999. Regnskabssjusk i staten (Debate about annual reports in public sector).

Commentary in an article in *Berlingske Tidende Business* 12/8 1999. Politikere kræver bedre statsregnskaber (Debate about annual reports in public sector).

Commentary in an article in *Berlingske Tidende Business* 13/8 1999. Ny støtte til kritik af regnskaber (Debate about annual reports in public sector).

Participation in panel discussion 19. november 1999 with the chairman of the Finance Committee of the parliament, The National Auditor, a CEO of the Ministry of Finance about the debate on annual reports. The conference referred in Miljø- og Energiministeriets work place journal *Megafonen*, nr. 9, december 1999.

Commentary in an article in *Berlingske Tidende Business* 23/12 1999. Styringen I Erhvervsministeriet bliver bedre. (Debate about annual reports in public sector).

Commentary in a front page article in *Politiken* 16/5 2000, Statens revisor får skarp kritik. (Debate about the National Audit Office).

Leading article in *Politiken* 16. maj 2000. Kritisk Revision. (The Editor's comment about the debate about the National Audit Office).

Interview for the work place journal OBS! at the National Audit Office under the title: Peter Skærbæk's forskningsprojekt om Rigsrevisionens beretningsvirksomhed, I Rigsrevisionens medarbejderblad *OBS*, no. 4, Okt. 2000.

Commentary to the management of the DSB. *Berlingske Tidende* 7. februar 2001

Commentary in an article in *Børsen*, 19/2 2003, Trafikministeriet har taget magten i Scandlines. (Debate about a power struggle between the management of Scandlines and the Ministry of Transport)

Commentary in an article in *Børsen*, 25/9, 2003, Skarp kritik af færge-privatisering. (Debate about the tendering of the ferry operations to Bornholm).

Interview med Peter Skærbæk, i Rigsrevisionens medarbejderblad *OBS*, no. 1, 2004.

Commentary in an article in *JydskeVestkysten*, 24/5 2006 under the headline Arbejd effektivt og fejlfrit. (Debate about lean).

Commentary in an article in *Børsen*, 24/7 2006. Lange udsigter for Scandlines-monopol (Debate about Scandlines and monopoly cases with the EU).

Interview with Peter Skærbæk under the headline, "Aben ender normalt hos embedsmændene, *Politiken*, 14/12 2006.

Comment by Peter Skærbæk on the frontpage in *Ingeniøren*, 22/12 2006.

Interview with Peter Skærbæk, "Embedsmænd frygter det store blame game", *DJØF-Bladet* 8/6 2007.

Commentary in an article in *Nyhedsavisen* under the headline: Forsvaret køber bras for milliarder (about the NAOD and public scandals), 4/2 2008.

Commentary by Peter Skærbæk under the headline: "Projektstyring: Kritikere: Ansvarlige går fri i undersøgelse af DR Byen. *Ingeniøren*, 14/3 2008. Article afterwards being quoted in at least 10 other media including TV-broadcasting stations.

Commentary by Peter Skærbæk in article under the headline: "Grønne Regnskaber og CSR", *Danske Revisorer*, Nr. 2, Juni, 2008.

Commentary by Peter Skærbæk in article under the headline: "Taburetten vakler under DR-top efter rapport. *Børsen* 20/6 08.

Commentary by Peter Skærbæk in (front page) article under the headline: "Lægerejser betalt til overpris", *Berlingske Tidende*, 11/1 2009.

Commentary by Peter Skærbæk in article under the headline: "Flere sure betjente". *Ekstra Bladet*, 2/3 2009.

Commentary by Peter Skærbæk in article under the headline: “Klaus Bondam vidste alt”.  
*Berlingske Tidende*, 31/7 2009.

Commentary by Peter Skærbæk in article under the headline: “Ansatte flygtede fra Bondam”.  
*Berlingske Tidende*, 31/7 2009.

Commentary by Peter Skærbæk in article under the headline: “Eksperter bakker op om  
overvågning”. *Berlingske Internetavis*, 30/7 2009.

Commentary by Peter Skærbæk in article in the newspaper *Økonomisk Ugebrev*. March 2011.

### **Statements and interviews in radio/TV (not complete):**

Danmark's Radio, TV Deadline at 23.00 hours about the National Audit Office.

TV2/Øst about the costs of the regional structure reforms.

Danmark's Radio, P3...

22/5 2008. Danmark's Radio, P1. 12 o'clock news about the performance auditing in the public sector.

2008 Danish National TV 9 o'clock news.

2009 DR TV 1 18.30 news on National Audit Office report on the scandal of building a new national radio/TV house for DR.

2009 TV 2 NEWS about National Audit Office report on the compensation given by parliament to private hospitals.

2009 DR TV 1 18.30 news on National Audit Office report on TV2 Annual Report.

2009 DR Radio P1 18/6, Orientering, about the mandate of NAOD/PAC to conduct performance auditing.

2009 DR Radio P4 31/7 at 6.30 and 8.30 o'clock on accounting chaos in Municipality of Copenhagen.

2010, TV2 News 9/5 at 1900 on budgeting in the Danish Defence Forces.

2011 DR Radio P1 and P4 on a performance auditing qualification in the annual report of DSB.

2013, January. DR TV Deadline 17.00, direct transmission on the National Audit Office report on the scandal of DONG A/S, point being how the scandal processes are scripted and take forms of rituals.

### **Other practical implications of research and engagement in public debate**

Public Accounts Committee in the Danish parliament asking *questions* to the Minister of Finance about their views the critique of the annual reports made by Peter Skærbæk in *Samfundsøkonomen*, 1999. (18/12, 2000 and 10/1 2001)

Ministry of Finance's extended answering the PAC (22/12 2000)

Ministry of Finance answering the PAC 5/1 2001.

Ministry of Finance answering the PAC 16/1 2001.

Peter Duetoft, formand for Folketingets Finansudvalg (Chairman of PAC), Replik til artiklen, Virksomhedsregnskaber som den nye strategi i statens økonomistyring, i *Økonomistyring og Informatik*, nr. 5, april, 1998. (A reply to Peter Skærbæk's article in the same issue on annual reports).

Bo Smidt, Direktør for Økonomistyrelsen under Finansministeriet, (A CEO in the Ministry of Finance). Replik til artiklen, Virksomhedsregnskaber som den nye strategi i statens økonomistyring, i *Økonomistyring og Informatik*, nr. 5, april, 1998. (A reply to Peter Skærbæk's article in the same issue on annual reports).

### **Work-in-progress**

Thomsen, T. N. and Skærbæk, P. The role of risk management inscription devices in translating uncertainties into pure and impure risks. Working paper submitted to journal.

Christensen, M., Skærbæk, P. and Tryggestad, K. Accounting inscription in military outsourcing trials of strength. Working paper.

Johansen, T.R., and Skærbæk, P. The purification of EU CSR accounting regulations.

Tryggestad, K., Christensen, M. and Tryggestad. The performative role of economic theories to outsourcing.

Skærbæk, P., Tryggestad, K. and Christensen, M. Dueling using consultants as weapons in strategy making.