

## CV and publications list - prepared August 2025

### Experience

2021-	FSR endowed professor in auditing, CBS
2019-2021	Professor in financial reporting and auditing, CBS
2014-2019	Professor (mso.) in financial reporting and auditing, CBS
2009-2014	Associate professor in accounting and auditing, CBS
2006-2008	Assistant professor in accounting and auditing, CBS
2002-2005	PhD fellow, collaboration and funding by CBS and Ernst & Young.
2000-2005	Technical department (accounting and auditing), Ernst & Young
1996-1999	Auditor, Ernst & Young

### Appointment to committees

2025	Working group evaluating the Danish auditor education and exam, FSR – Danske Revisorer
2023-	The Danish financial reporting awards, award committee, FSR and DI.
2021-	Working group on developing and experimenting with AQIs, Danish Business Authority (DBA), Erhvervsstyrelsen.
2018	Committee evaluating audit exemption rules, Danish Business Authority (DBA)
2016-	Revisorrådet (Commission regarding audit regulation), DBA
2016-	Eksamensudvalget (Oversight and rules/guidelines for the exam as auditor), DBA
2013-	Expert forum for the Danish audit profession, FSR – Danske Revisorer
2010-	Danica-udvalget (awards for best master theses), FSR – Danske Revisorer
2017-2018	Working group on revising rules on auditors' continuing education, DBA

### Academic activities

**Currently course responsible for the following courses:** Auditing I (CMA), Auditing II (CMA), Master theses in auditing (CMA), Current issues in Auditing (CMA-elective)

### Supervision of PhD-students

2026-	TBA (legal analysis of public oversight of auditors – secondary supervisor for PhD at University of Copenhagen)
2025-	Niko Somila (audit, experimental research, neuroscience)
2022-	Simone Stavnsbo (gender and the audit profession)
2021-	Annika Steenström (experts, networks, standards and sustainability reporting)
2019-2021	Jonas Sveistrup Søgaard (accounting and blockchain)
2018-2022	Nikola Kostic (accounting and blockchain)
2016-2023	Jørgen Valther Hansen (audit firm governance, public oversight, regulation)
2015-	Thomas Ryttersgaard (financial reporting, disclosures, materiality)
2014-2018	Carsten Allerslev Olsen (financial reporting, enforcement)
2014-2017	Richard Pucci (financial reporting, IFRS)
2013-2016	Leif Christensen (internal control, governance)
2011-2013	Even Fallan (non-financial reporting)
2009-2012	Mia Kaspersen (non-financial reporting)

### Assessment committees (PhDs, assistant, associate and full professor)

CBS (multiple assessments), University of Amsterdam (2013), Aarhus University (2015, 2021, 2022 and 2025), University of Southern Denmark (2009 and 2013), University of Aalborg (2020), Aalto University (2023), Gothenburg University (2024).

**Member of editorial board:** Accounting and Business Research (until 2024), Social and Environmental Accountability Journal.

**Ad hoc reviewer:** Accounting, Auditing and Accountability Journal, Accounting and Business Research, Accounting & Finance, Corporate Governance: An International Review, Critical Perspectives on Accounting, European Accounting Review, Financial Accountability and Management, International Journal of Auditing, Journal of Business Ethics, Journal of Business Finance and Accounting, Social and Environmental Accountability Journal, Sustainability Accounting, Management and Policy Journal, Research Grants Council of Hong Kong (external reviewer of research proposal), Karnov (books), McGraw-Hill (books), Pearson (books).

### **Academic conferences**

Organizer: Nordic Accounting Conference (2012, 2014, 2016, 2018, 2021, 2023, 2025)

Member of scientific committee: European Accounting Conference (2017, 2018 and 2025)

### **Research funds**

EY foundation 2002 (approx. DKK 1,000,000), PwC 2011 (DKK 100,000), KPMG 2012 (DKK 100,000), KPMG 2013 (DKK 140,000), FSR 2013 (DKK 60,000) KPMG 2013 (DKK 1,000,000), PwC 2014, (DKK 57,000), Innovationsfonden and PwC, 2014 (1,800,000), Innovationsfonden and Deloitte 2018 (DKK 1,800,000), Independent Research Council Denmark (DFR), 2020 (DKK 11,681,166), FSR Studie- og Understøttelsesfond, 2022 (DKK 1,050,000), FSR Studie- og Understøttelsesfond, 2025 (DKK 1,100,000).

### **Selected publications**

The Big 4 effect for new audit services: The case of the Danish COVID-19 fixed-cost business-support scheme (co-author Morten Holm). *International Journal of Auditing*, vol. 29, no. 1, 2025, pp. 136-159.

Stakeholder engagement and materiality assessment in sustainability reporting (co-author Mia Kaspersen), in *Measuring sustainability and CSR: From reporting to decision-making*, Springer, 2023.

Europe – Regional analysis, chapter (single authored) in *Routledge Handbook of Environmental Accounting and Reporting*, Edited by Jan Bebbington, Carlos Larrinaga, Brendan O'Dwyer and Ian Thomson. 2021.

Survey of European financial reporting enforcement (co-authors Carsten Allerslev Olsen and Thomas Plenborg). *Financial Reporting Journal*. No. 1, 2020, pp. 83-123.

Company responses to pressures for annual report change (co-author Thomas Plenborg). *Accounting, Auditing and Accountability Journal*, vol. 31, no. 6, 2018, pp.1593-1617.

Performance evaluation in audit firms: Styles of metric-use and their effects on dysfunctional behavior (co-author Jeppe Christoffersen). *International Journal of Auditing*, vol. 21, no. 1, 2017, pp. 24-37.

Changing social and environmental reporting systems, (co-author Mia Kaspersen). *Journal of Business Ethics*, vol. 135, no. 4, 2016, pp. 731-749.

EU regulation about corporate social and environmental reporting, *Social and Environmental Accountability Research*, vol. 36, no. 1, 2016, 1-9

Financial reporting enforcement in European countries, CBS and EY, 2014 (co-authors: Thomas Plenborg, Hans Peter Lindegård Buhrkal, Søren Kok Olsen, Sofie Lundrup, Liv Høvsgaard).

Prioritising disclosures in the annual report, *Accounting and Business Research*, Vol. 43, no. 6, 2013, pp. 605-635 (co-author Thomas Plenborg).

The impact of board interlocks on auditor choice and audit fees, *Corporate Governance: An International Review*, Vol. 21, no. 3, 2013, pp. 287-310 (co-author Kim Pettersson).

Better business reporting: A study into the barriers to improvements in annual reporting, CBS and KPMG, 2012 (co-authors: Thomas Plenborg, Hans Peter Lindegård Buhrkal, David Vestengen Hopkins)

Employees, non-financial reports and institutional arrangements: A study of accounts in the workplace, *European Accounting Review*, Vol. 19, no. 1, 2010, pp. 97-130.

Employees and the operation of accountability, *Journal of Business Ethics*, Vol. 83, nr. 2, 2008, pp. 247-263.

'Blaming oneself': Examining the dual accountability role of employees, *Critical Perspectives on Accounting*, Vol. 29, no. 4, 2008, pp. 544-571.