

Curruculum Vitae

Mikael Cäker, 1972

Associate professor in business
administration

University of Gotheburg, School of
Business, Economics & Law, Department
of Business Administration

mikael.caker@handels.gu.se



Academic degrees

2005 Ph.D., Business Administration, University of Linköping

Positions within academia

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| 2021 - | Member of Faculty board, University of Gothenburg, School of Business, Economics & Law |
| 2019 - | Programme Coordinator Accounting and Financial Management, Business Administration, University of Gothenburg, School of Business, Economics & Law |
| 2015 - 2018 | Section Manager for Accounting, Business Administration, University of Gothenburg, School of Business, Economics & Law |
| 2017 - 2018 | Programme Coordinator Accounting and Financial Management, Graduate School, University of Gothenburg, School of Business, Economics & Law |
| 2010 - 2018 | Programme Coordinator Accounting Program, Graduate School, University of Gothenburg, School of Business, Economics & Law |
| 2011 - 2015 | Member of Department Board, Business Administration, University of Gothenburg, School of Business, Economics & Law |
| 2008 - | Senior lecturer, University of Gothenburg, School of Business, Economics & Law, promoted to associate professor in 2014 |
| 2007 - 2008 | Senior lecturer (lektor), University of Skövde |
| 2007 - 2008 | Senior lecturer (lektor), Jönköping International Business School |
| 2005 - 2007 | Lecturer (adjunkt), Högskolan i Skövde |
| 1996 - 2005 | Doctoral student, Högskolan i Skövde |

Main research fields

Management Accounting, Management Control

Main teaching fields

Management Accounting, Management Control

Academic experience

Research projects:

- 2020 - 2023 The role and transformation of management accounting in enabling responsible business practice, Jan Wallanders stiftelse, Tom Hedelius stiftelse och Tore Browalds stiftelse, headed by Mikael Cäker
- 2020-2021 Responsible accounting practices in organisational leadership and management control: establishing a new strategic research network, Stiftelsen för ekonomisk forskning i Västsverige, headed by Mikael Cäker & Berit Hartmann
- 2016 - 2017 Överdos av styrning? Forte, headed by Sven Siverbo
- 2012 - 2014 Qualities in credit assessment. Jan Wallanders stiftelse, Tom Hedelius stiftelse och Tore Browalds stiftelse, headed by Sten Jönsson
- 2011 - 2014 Belöningsystem i svenskt arbetsliv – möte eller krock mellan amerikanska och svenska ledningspraktiker? Forte, headed by Thomas Andersson
- 2010 - 2011 Distrustful control in high trust societies: An uneven equation? Jan Wallanders stiftelse, Tom Hedelius stiftelse och Tore Browalds stiftelse, headed by Stefan Tengblad.
- 2009 - 2010 Incitament i detaljhandeln. Handelns utvecklingsråd. Headed by Stefan Tengblad.

International research projects:

- 2013 - 2020 Interorganizational control in public sector joint ventures, Kari Nyland, Trondheim Business School

Supervision of PhD students:

- 2015 - Markus Brogeby, University of Gothenburg (Main supervisor from 2020)
- 2016 - 2018 Christoph Schneider, Handelshögskolan i Stockholm (Co-supervisor)
- 2013 - 2017 Marthe Liss Holum, Trondheim Business School (Co-supervisor)
- 2011 - 2015 Viktor Elliot, University of Gothenburg (Co-supervisor)

Opponent and/or examiner of PhD and licentiate theses:

- 2018 Cecilia Ekström, Enabling and Coercive Control: Coexistence in a Banking Context, Örebro universitet (Opponent)
- 2017 Janet Vähämäkis, Stockholms universitet (Member of examining committee)
- 2016 Marina Grahovar, University of Gothenburg (Member of examining committee)
- 2013 Caroline Teh, University of Gothenburg (Opponent)
- 2012 Niuosha Samani, University of Gothenburg (Member of examining committee)
- 2011 Alfred Eklöf, University of Gothenburg (Member of examining committee)

Reviewer assignments:

Several assignments from Management Accounting Research, Scandinavian Journal of Management Public Management Review and Qualitative Research in Accounting & Management. Single assignments from Fagbokförlaget (book), Studentlitteratur (book) and various academic conferences.

Academic assignments:

- 2019 Extern granskare av företagsekonomi, Högskolan i Borås
- 2018 Sakkunnig lektorat, University West
- 2017 Sakkunnig lektorat, Örebro University
- 2015 Sakkunnig lektorat, Karlstad University

2012 Sakkunnig lektorat, Uppsala University

Arranging conference, symposium, seminar or workshop:

2011 Workshop, Ekonomi- och verksamhetsstyrning, 2011-02-01

Pedagogical training:

2017 HPE103 H17 Teaching and Learning in Higher Education 3: Applied Analysis, 5hp, University of Gothenburg

2011 HPE201 Handledarkurs forskarutbildningen, 5hp, University of Gothenburg

2006 Högskolepedagogik II, 5p, D-nivå, Skövde university

2003 Högskolepedagogik I, 5p, tillgodoräknat, Skövde university

Pedagogical projects and development:

2020 Responsibility structure within the Volvo Group, case 4.4 in Management Control Systems, ISBN-13 9781526848314

2016 – 2018 Development of new programme of Master Programme in Accounting and Financial Management: coordinator of development group

2012 Development of new master level course: Management Control Package

2009 Development of second year method and theory courses for Master Programme in Accounting

International academic experience:

2021 - Writing Encyclopedia with partners from England, Ireland and Portugal under management of Martin Quinn

2018 Guest researcher one month, University of Innsbruck, professor Martin Messner

2006 Guest researcher two months, University of Dundee, professor John Burns

2001 - European Network for Research in Organizational and Accounting Change (International academic network)

Academic activities outside the University:

2020 Styra och leda framtidens välfärd: Organizing committee and track leader

2019 Chefers upplevelse av styrning i en större offentlig organisation: Ansvarutkrävande i ett överdoserat styrlandskap, Inspirationsföreläsning: Landshövdingmöte 9 sydlän, University of Gothenburg

2018 Tillit i vågskålen mellan kontroll och lärande, Styra och leda framtidens välfärd, University of Gothenburg

2018 Chefers upplevelse av styrning i en större offentlig organisation: Ansvarutkrävande i ett överdoserat styrlandskap, Dialog Handelshögskolan - Länsstyrelsen, University of Gothenburg

2017 Expertpanel Enheten för Biståndsanalys: Enprocentmålet: För och nackdelar med ett utgiftsmål inom biståndet

2016	Organizing committee and track leader, Styra och leda framtidens välfärd, University of Gothenburg
2016	Belöningssystem, Sparbankerna: Styrelseutbildning, University of Gothenburg
2015	Belöningssystem, Far akademi: Controllerdag
2015	Belöningssystem i svensk kontext, Västsvenska Handelskammaren: Chefsseminarium
2014	50 nyanser av styrning, Kommek Malmö
2014	Har styrningen inom våra organisationer gått för långt?, HR Forskningsdagen Stockholm
2014	Styrning i offentlig verksamhet, Utbildningsdag för Stadsledningskontoret, Göteborgs stad
2013	Belöningssystem, Executive MBA, University of Gothenburg
2012	Belöningssystem, Executive MBA, University of Gothenburg
2011	Belöningssystem, Executive MBA, University of Gothenburg
2011	Paneldebatt, Studio 1 (Radio, P1)

Publications

Journal article (peer-reviewed)

Cäker, Mikael, Siverbo, Sven, Åkesson, Johan (forthcoming) Performance measurement systems, hierarchical accountability and enabling control. *Accounting and Business Research*, DOI: [10.1080/00014788.2021.1940076](https://doi.org/10.1080/00014788.2021.1940076)

Siverbo, Sven, Cäker, Mikael, Åkesson, Johan (2019) Conceptualizing dysfunctional consequences of performance measurement in the public sector. *Public Management Review*, 21:12, p. 1801-1823.

Andersson, Thomas, Cäker, Mikael, Tengblad, Stefan, Wickelgren, Mikael (2019) Building traits for organizational resilience through balancing organizational structures. *Scandinavian Journal of Management*, 35:1, p. 36-45.

Cäker, Mikael, Siverbo, Sven (2018) Effects of performance measurement system inconsistency on managers' role clarity and well-being. *Scandinavian Journal of Management*, 34:3, p. 256-266.

Cäker, Mikael, Wickelgren, Mikael, Andersson, Thomas (2018) How incentive systems arrived in Sweden. *International Journal of Management Concepts and Philosophy*, 11:1, p. 67-81.

Cäker, Mikael, Nyland, Kari (2017) Inter-organizational cooperation challenging hierarchical accountability: The dominated actors in a municipal joint venture". *Financial Accountability and Management*, 33:1, p. 102-120.

Cäker, Mikael, Siverbo, Sven (2014) Strategic alignment in decentralized organizations - the case of Svenska Handelsbanken. *Scandinavian Journal of Management*, 30:2.

Cäker, Mikael, Siverbo, Sven (2011) Management control in public sector Joint Ventures. *Management Accounting Research*, 22:4, p. 330-348.

Cäker, Mikael (2008) Intertwined coordination mechanisms in interorganizational relationships with dominated suppliers. *Management Accounting Research*, 19, p. 231-251.

Cäker, Mikael (2007) Customer focus. *The European Accounting Review*, 16:1, p. 143-171.

Book chapter

Catasús, Bino, Cäker Mikael (2020) Controlling and being controlled. In *Strategic Management Control: Successful strategies based on dialogue and collaboration/* edited by Fredrik Nilsson, Carl-Johan Petri & Alf Westelius , 87-99. DOI: 10.1007/978-3-030-38640-5

Cäker, Mikael, Åkesson, Johan (2019) Mätning på gott och ont. In *Innovation och stadsutveckling : en forskningsantologi om organiseringsutmaningar för stad och kommun / Red. Jessica Algebred, Erica Eneqvist, Christian Jensen & Jenny Lööf*, p. 103-112. Sverige : Mistra Urban, RISE samt Vinnova.

Åkesson, Johan, Cäker, Mikael, Siverbo, Sven (2018) Överdoser av styrning. In *Att leda i en komplex organisation: Utmaningar och nya perspektiv för chefer i offentlig verksamhet. Redaktörer Cregård, Bertson och Tengblad*, p. 24-41. Stockholm : Natur & Kultur.

Cäker, Mikael (2018) Belöningssystem som styrmedel. In *Controllerhandboken, Olve-Nils- Göran och Nilsson, Fredrik (red.)*, p. 231-255. Stockholm : Liber.

Nyland, Kari, Cäker, Mikael (2017) Samarbeid og ansvar i Kommune-Norge. In *Bred og spiss! NTNU Handelshøyskolen 50 år: En vitenskapelig jubileumsantologi*, Fagbokforlaget.

Cäker, Mikael, Catasús, Bino (2016) Controlling and being controlled. In *Strategic Management Control - with a focus on dialogue*, Lund : Studentlitteratur.

Elliot, Viktor, Cäker, Mikael (2016) One Regulation, Diverse Banks. In *Bank regulation : effects on strategy, financial accounting and management control / edited by Anna-Karin Stockenstrand and Fredrik Nilsson*, Routledge.

Cäker, Mikael, Catasús, Bino (2016) Om att styra och att styras. In *Strategisk ekonomistyrning: med dialog i fokus / Fredrik Nilsson, Carl-Johan Petri, Alf Westelius (red.)*, p. 155-176. Lund : Studentlitteratur.

Cäker, Mikael, Olve, Nils-Göran (2013) Belöningssystemets roll i styrningen. In *Perspektiv på ekonomistyrning av Erik Jannesson, Matti Skoog (red.)*, p. 250-277. Malmö : Liber.

Cäker, Mikael (2013) Alingning outcome and behaviroal control - A case study of a Swedish fashion company. In *Perspektiver på økonomistyrning. Fallan, Lars og Kari Nyland (red.)*, Oslo : Fagbokforlaget.

Cäker, Mikael (2013) Belöningssystem som styrmedel. In *Controllerhandboken, Olve, Nils- Göran och Nilsson, Fredrik (red.)*, p. 225-250. Stockholm : Liber.

Cäker, Mikael, Strömsten, Torkel (2010) Customer Accounting When Relationships and Networks Matter. In *Accounting in Networks*, 382. Routledge.

Doctoral thesis

Cäker, Mikael (2005) *Management accounting as constructing and opposing customer focus*. Doct. thesis, Linköping: Linköpings universitet.

Licentiate thesis

Cäker, Mikael (2000) *Vad kostar kunden?* Modeller för intern redovisning. Lic. thesis, Linköping: Linköpings universitet.

Conference papers

Cäker, Mikael, Siverbo, Sven, Åkesson, Johan (2018) Dual Hierarchical Accountability Processes in Reconciling Enabling Control and Strategic Alignment. *Global Management Accounting Research Symposium*.

- Cäker, Mikael, Siverbo, Sven, Åkesson, Johan (2017) A holistic perspective on public sector management control systems - What is the role for performance measurement?. *Nordisk workshop i Ekonomistyrning XXI, Visby.*
- Cäker, Mikael, Åkesson, Johan, Siverbo, Sven (2016) The role of performance measurement in public sector control: a system perspective. *9th International ELASM Public Sector Conference. 6-8 September 2016. Lisbon, Portugal.*
- Cäker, Mikael, Jansson, Christian (2015) When employee motivation varies: Agent- and steward-like interpretations of management control. *10th conference in European Network for Research in Organizational and Accounting Change.*
- Cäker, Mikael, Jansson, Christian (2015) When employee motivation varies: Agent- and steward-like interpretations of management control. *Interdisciplinary Perspectives on Accounting, Stockholm, 8-11 juli 2015.*
- Cäker, Mikael, Åkesson, Johan, Siverbo, Sven (2015) Överdös av styrning. *Västsvensk redovisningskonferens, Trollhättan, 26 november 2015.*
- Cäker, Mikael, Elliot, Viktor (2014) Diverse Banks, One Regulation. *Management Accounting and Control – Perspectives on Public Sector Government, workshop, Trondheim, 14-16 oktober.*
- Cäker, Mikael, Nyland, Kari (2014) Inter-organizational cooperation challenging hierarchical accountability: The dominated actors in a municipal joint venture. *8th International EISAM public sector conference, Edinburgh 2-4 september.*
- Cäker, Mikael, Siverbo, Sven (2013) Strategic alignment in decentralized organizations: the case of svenska Handelsbanken. *Wolpertinger Conference in Göteborg 28-31st of August 2013.*
- Wickelgren, Mikael, Andersson, Thomas, Cäker, Mikael (2013) The infusion of incentive systems in Sweden - translating ideas from one context to another. *22nd Nordic Academy of Management Conference : held at University of Iceland, Reykjavik, 21-23 August, 2013*
- Cäker, Mikael, Andersson, Thomas, Wickelgren, Mikael (2013) Unintended consequences of incentive systems in a high trust society. *22nd Nordic Academy of Management Conference : held at University of Iceland, Reykjavik, 21-23 August, 2013.*
- Cäker, Mikael, Wickelgren, Mikael, Andersson, Thomas (2013) The role of incentive systems in normative control. *European Network for Research in Organisational and Accounting Change, Jyväskylä.*
- Cäker, Mikael, Wickelgren, Mikael, Andersson, Thomas (2013) The role of incentive systems in normative control. *22nd Nordic Academy of Management Conference : held at University of Iceland, Reykjavik, 21-23 August, 2013.*
- Cäker, Mikael, Jansson, Christian (2013) Styrssystem för organisationer med stewards och agenter: vinstdelning och stram kostnadsuppföljning. *22nd Nordic Academy of Management Conference : held at University of Iceland, Reykjavik, 21-23 August, 2013.*
- Cäker, Mikael, Nyland, Kari (2013) On the limitations on the control processes of a dominated actor from taking part in Joint Venture. *22nd Nordic Academy of Management Conference : held at University of Iceland, Reykjavik, 21-23 August, 2013*
- Cäker, Mikael, Wickelgren, Mikael, Andersson, Thomas (2013) How incentive systems came to Sweden - a saga of travelling ideas and ghost myths put into action. *22nd Nordic Academy of Management Conference : held at University of Iceland, Reykjavik, 21-23 August, 2013.*
- Cäker, Mikael, Jansson, Christian (2013) Styrssystem för organisationer med 'stewards' och 'agents' – vinstdelning och stram kostnadsanalys. *Ekonomi- och Verksamhetsstyrning, Örebro.*
- Andersson, Thomas, Cäker, Mikael, Wickelgren, Mikael (2012) Belöningsystem i svenskt arbetsliv – Möte eller krock mellan svenska och amerikanska ledningspraktiker.
- Cäker, Mikael (2012) Centralizing Management Control and Beyond Budgeting. *European Accounting Association 35th Annual Congress, 9-11 maj 2012.*

Cäker, Mikael (2011) A centralized decentralization: The case of SHB. *European Network for Research in Organizational and Accounting Change, Portugal, Lissabon, 1-3 juni.*

Cäker, Mikael, Andersson, Thomas, Wickelgren, Mikael (2011) Formal incentive systems in organizations with a Swedish management style: Conflict or interaction?. *Conference: The Actor-Reality Perspective, Gothenburg.*

Cäker, Mikael (2011) “The four levers of control in controlling sales organization – a case study of a Swedish retail company. *Nordic Retail and Wholesale Conference, Göteborg, 10- 11 november.*

Cäker, Mikael (2009) Organizational support for accounting change - on the role of decentralized controllers and implementation projects. *The 7th conference of the European Network for Research in Organisational & Accounting Change.*

Cäker, Mikael (2008) Customer Accounting in Networks. *Workshop: Accounting in Business Networks, Stockholm, Sweden.*