

## **Curriculum Vitae**

### **CURRENT POSITION**

Professor of Business Administration and Discipline Head of Accounting

### **OFFICE ADDRESS**

University of Gothenburg, School of Business, Economics and Law, Department of Business Administration, Box 610, 405 30 Gothenburg, Sweden

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### **ACADEMIC DEGREES**

- 1997            PhD in Business Administration, University of Gothenburg, School of Business, Economics and Law, Gothenburg, Sweden
- 1988            BSc in Business Administration and Economics, specialisation in Accounting, University of Gothenburg, School of Business, Economics and Law, Gothenburg, Sweden

### **CURRENT RESEARCH**

- The design and use of management accounting and control systems
- The supply, demand, and diffusion of management accounting innovations
- Management accounting and digitalization

### **PROFESSIONAL AND UNIVERSITY SERVICE**

#### Refereeing

- Management Accounting Research
- European Accounting Review
- Journal of Accounting and Organizational Change
- Accounting and Business Research
- Qualitative Research in Accounting and Management
- Journal of Applied Accounting Research
- International Journal of Accounting, Auditing and Performance Evaluation
- European Business Review
- International Journal of Production Economics
- Scandinavian Journal of Management
- International Journal of Management and Decision Making
- Manuscripts and ideas for books for Financial Times, John Wiley & Sons, Pearson Education, Liber, and Studentlitteratur

#### Member of review panel

- The Swedish Research Council (Vetenskapsrådet, VR) in '*Business administration, economics, economic history, economic geography, human geography, statistics, and demographics*', 2020-2022

#### Faculty examiner (opponent) for PhD thesis

- Roy-Ivar Andreassen, Norwegian School of Economics, Bergen, Norway, 2022

- Jack Gunnar Andersen, Institute of Health and Society, University of Oslo, Oslo, Norway, 2021
- Thomas Toldbod, Aalborg University, Center for Industrial Production, Aalborg, Denmark, 2015
- Terje Berg, Norwegian University of Science and Technology, Department of Industrial Economics and Technology Management, Trondheim, Norway, 2014
- Gabriella Wennblom, Swedish Business School, Örebro University, Örebro, Sweden, 2012
- Morten Holm, Copenhagen Business School, Copenhagen, Denmark, 2012
- Niels Sandalgaard, Aalborg University, Aalborg, Denmark, 2010
- Mikael Cäker, Linköping University, Linköping, Sweden, 2005
- Carsten Mejer Plath, Copenhagen Business School, Copenhagen, Denmark, 2004
- Kari Nyland, Norwegian School of Economics, Bergen, Norway, 2003

Member of faculty examination committee for PhD thesis

- Lauri Lepistö, University of Tampere, School of Management, Tampere, Finland, 2015 (member of pre-examination committee)
- Erik B Nilsson (Jannesson), Department of Management and Engineering, Linköping University, Linköping, Sweden, 2010
- Zita Ambrutyte, Department of Management and Engineering, Linköping University, Linköping, Sweden, 2008
- Peter W Jönsson, School of Economics and Management, Lund University, Lund, Sweden, 2006
- Lars Frimanson, Department of Business Studies, Uppsala University, Uppsala, Sweden, 2006
- Daniel Johanson, University of Gothenburg, School of Business, Economics and Law, Gothenburg, Sweden, 2006
- Hans Englund, University of Gothenburg, School of Business, Economics and Law, Gothenburg, Sweden, 2006
- Henrik Nehlér, Department of Management and Engineering, Linköping University, Linköping, Sweden, 2005
- Ulf Nilsson, Jönköping International Business School, Jönköping, Sweden, 2004
- Hossein Pashang, University of Gothenburg, School of Business, Economics and Law, Gothenburg, Sweden, 2003
- Gunnar Rimmel, University of Gothenburg, School of Business, Economics and Law, Gothenburg, Sweden, 2003

Member of faculty examination committee for licentiate thesis

*All at the University of Gothenburg, Sweden, School of Business, Economics and Law, except where otherwise indicated*

- S. Mahmoud Hosseiniakani, 2019
- Ulf Aagerup, 2010
- Gabriela Schaad, 2010
- Johan Åkesson, 2008
- Jan-Olof Müller, Lund University, Lund, Sweden, 2005
- Fredrik Lundell, 2005
- Peter Beusch, 2004
- Johan Dergård, 2004
- Clary Jönsson, 2002
- Daniel Johanson, 2002
- Janos Skeppner & Anders Walfridsson, 2000

Member of evaluation committee for university appointments and promotions

- Associate professor in management accounting, Norwegian University of Science and Technology (NTNU), Trondheim, Norway, 2023
- Assistant professor in accounting/management accounting, Halmstad University, Halmstad, Sweden, 2021
- Associate professor in management accounting, Linnaeus University, Växjö, Sweden 2020
- Associate professor in management accounting/control, Norwegian School of Economics (NHH), Bergen, Norway, 2018
- Assistant professor in accounting and auditing, Karlstad Business School at Karlstad University, Karlstad, Sweden, 2018
- Assistant professor in accounting and control, Luleå University of Technology, Luleå, Sweden, 2016
- Associate professor in management accounting, Norwegian School of Economics (NHH), Bergen, Norway, 2015
- Promotion to excellent teacher, Uppsala University, Department of Business Studies, Uppsala, Sweden, 2015
- Promotion to associate professor (docent), Linnaeus University, School of Business and Economics, Växjö, Sweden, 2014
- Promotion to associate professor (docent), Lund University School of Economics and Management, Lund, Sweden, 2013
- Assistant professor in management accounting, Copenhagen Business School, Copenhagen, Denmark, 2012
- The Lindén Chair in Business Administration (professorship), Lund University, School of Economics and Management, Lund, Sweden, 2012
- Promotion to associate professor (docent), Swedish Business School at Örebro University, Sweden, 2011.
- Assistant professor in accounting/control, Luleå University of Technology, Luleå, Sweden, 2011
- Professor in management accounting/control, Norwegian School of Economics (NHH), Bergen, Norway, 2010
- Two positions as associate professor in management accounting/control, Norwegian School of Economics (NHH), Bergen, Norway, 2010
- Promotion to associate professor (docent), Stockholm School of Economics, Stockholm, Sweden, 2010
- Assistant professor in economic information systems, Department of Management and Engineering, Linköping University, Linköping, Sweden, 2010
- Assistant professor in management accounting, Lund University School of Economics and Management, Lund, Sweden, 2008
- Promotion to assistant professor in management accounting, Department of Service Management, Campus Helsingborg, Lund University School of Economics and Management, Lund, Sweden, 2008
- Three positions as assistant professor in management accounting, Department of Business Studies, Uppsala University, Uppsala, Sweden, 2007
- Promotion to assistant professor in management accounting, Department of Business Studies, Uppsala University, Uppsala, Sweden, 2007
- Assistant professor in management accounting, Copenhagen Business School, Copenhagen, Denmark, 2007
- Post doc researcher in accounting, Aarhus School of Business, University of Aarhus, Aarhus, Denmark, 2007

- Two doctoral student positions in accounting, University of Gothenburg, School of Business, Economics and Law, Department of Business Administration, Gothenburg, Sweden, 2007
- Assistant professor in industrial management, School of Industrial Engineering and Management, Royal Institute of Technology, Stockholm, Sweden, 2006
- Three positions as assistant professor in management accounting, School of Management and Economics, Växjö University, Växjö, Sweden, 2004
- Assistant professor in management accounting, Stockholm University School of Business, Stockholm, Sweden, 2004
- Assistant professor in management accounting, School of Management and Economics, Växjö University, Växjö, Sweden, 2004
- Lecturer in accounting, University of Gothenburg, School of Business, Economics and Law, Gothenburg, Sweden, 2003
- Assistant professor in accounting, Stockholm University School of Business, Stockholm, Sweden, 2003
- Assistant professor in management accounting, Department of Business, statistics and informatics, Örebro University, Örebro, Sweden, 2003
- Two positions as assistant professor in management accounting, University of Gävle, 2002

#### Conference/Workshop organizing activities

- Member of the scientific committee for the *Nordic Accounting Conference (NORACC)*, Copenhagen Business School (CBS), Copenhagen, Denmark, 2012, 2014, 2016, 2018, 2021, 2023
- Organiser and Chairman of *Workshop on Management Accounting and Business Control*, School of Business, Economics and Law, University of Gothenburg, Gothenburg, Sweden, 1999, 2014
- Member of the organising committee for the *European Accounting Association's (EAA) 28<sup>th</sup> Annual Congress*, School of Business, Economics and Law, University of Gothenburg, Gothenburg, Sweden, 2005

#### PEDAGOGICAL WORK

##### Current teaching

Teaching areas: Management accounting and control systems; customer management accounting; strategic management accounting

Teaching levels: Undergraduate level, graduate level, post-graduate level (PhD)

##### Member of PhD thesis committees (supervision)

All at the University of Gothenburg, Sweden, School of Business, Economics and Law, except where otherwise indicated

##### Successfully completed:

- Mats Carlbäck – *To Be Or Not To Be – Brand Affiliation in the Hospitality Industry*, 2017
- Ken Blindheim – *Perspectives on Strategic Management Accounting*, Norwegian School of Economics and Business Administration, Bergen, Norway, 2010
- Rolf G Larsson - *Prototyping With Activity-Based Costing (ABC) and the Balanced Scorecard (BSC) – Experiences From Action Research in Three Organizations*, School of Management and Economics, Växjö University, Växjö, Sweden, 2004
- Krister Bredmar - *Creating Organizational Meaning – A study of Management Control Processes at Middle Management Level in Three Organizations*, 2002

In progress:

- Parisa Panahi – *The Role of Information Technology in Supporting Management Control Systems for Corporate Social Responsibility*
- Joachim Samuelsson – *Management Accounting and Control in Entrepreneurial Small and Medium Sized Companies*
- Joakim Wahlberg – *Management Controlling as a Dynamic Capability – The Change of Operational Capabilities for Innovation*

Member of licentiate thesis committees (supervision)

*All at the University of Gothenburg, Sweden, School of Business, Economics and Law, except where otherwise indicated*

Successfully completed:

- Parisa Panahi – *The Role of Information Technology in Supporting Management Control Systems for Corporate Social Responsibility*, 2019
- Joakim Wahlberg – *The Use of Management Control Systems by the Board of Directors in Entrepreneurial Processes*, 2013
- Elin Larsson – *Management Fashions and Waves of Popularity – A Study of The Lean-Concept in Swedish Popular Press 1990-2008*, 2012
- Mats Carlbäck – *From Cost Accounting to Customer Accounting*, 2011
- Alfred Eklöf – *Management Control Package Change in Inter-Organizational Relationships – The Case of Outsourcing*, 2011
- Annelie Karlsson – *The Impact of Management Accounting on Construction Project Productivity*, Luleå University of Technology, Luleå, Sweden, 2009

Co-founder and Co-responsible for the Nordic PhD Programme in Management Accounting

The *Nordic PhD Program in Management Accounting* is a collaboration for research studies between seven Nordic business schools/universities. The program offers research courses, which are open to research students from around the world. The collaboration also includes supervision of research students in addition to course work.

<https://www.gu.se/en/school-business-economics-law/business-administration/doctoral-studies/courses/nordic-phd-program-in-management-accounting>

Internal and external examiner

- Internal examiner at undergraduate, graduate, and postgraduate (PhD) levels in management accounting, University of Gothenburg, School of Business, Economics and Law, Gothenburg, Sweden, 2002-Date
- External examiner in management accounting, Manchester Business School, University of Manchester, UK, 2008-2011

**ADMINISTRATIVE POSITIONS**

*All positions at the University of Gothenburg, Sweden, School of Business, Economics and Law*

2016-Date	Deputy Chairman of the Academic Appointments Board
2012-Date	Member of the Academic Appointments Board
2009-Date	Discipline Head of Accounting
2009-Date	Member of the Board of Research and PhD Education, Department of Business Administration
2009-2010	Member of the Faculty Preparatory Committee for Research
2009-2010	Chairman of the Post-Graduate (PhD) Education Board, Department of Business Administration

- 2007-2010 Member of the Management Committee for the MSc in Industrial Management Programme, Graduate School
- 2006-2015 Member of the Management Committee for the MSc in Accounting Programme, Graduate School
- 2001-2008 Head of the Management Accounting Group
- 2001-2008 Member of the Management Group, Department of Business Administration

#### PROFESSIONAL ACTIVITIES

- 2023-date Member of the Certification Council at the Swedish Association of Management Consultants (SAMC), which is a part of the International Council of Management Consulting Institutes (ICMCI) [www.cmc-global.org](http://www.cmc-global.org)
- 2003-2015 Member of the Advisory Board of Handels Consulting AB, University of Gothenburg, School of Business, Economics and Law, Gothenburg, Sweden
- 1999-Date Member of the Board, Business Administration Studies (BAS), University of Gothenburg, School of Business, Economics and Law, Gothenburg, Sweden
- 1995-Date Management consultant - Product costing, customer profitability analysis, post-auditing capital projects, benchmarking, the balanced scorecard, and other areas

#### 10 SELECTED PUBLICATIONS

**Ax Christian, Ax Elin (2022);** When the Supply Side of a Management Accounting Innovation fails – The Case of Beyond Budgeting in Sweden, *Accounting and Business Research*, 52(4), 443–478.

**Ax Christian, Holm Morten (2020);** The Interactive Effect of Competition Intensity and Customer Service Competition on Customer Accounting Sophistication – Evidence of Positive and Negative Associations, *Management Accounting Research*, 46, 100644.

Malmi Teemu, **Ax Christian**, Bedford David, Bednarek Piotr, Bruehl Rolf, Dergård Johan, Gosselin Maurice, Hanzlick Michael, Hoozée Sophie, Israelsen Poul, Janschek Otto, Johanson Daniel, Johansson Tobias, Madsen Dag Øivind, Rohde Carsten, Sandelin Mikko, Strömsten Torkel, Toldbod Thomas, Willert Jeanette (2020); Culture and management control interdependence: An analysis of control choices that complement the delegation of authority in Western cultural regions, *Accounting, Organizations and Society*, 86, 101116.

**Ax Christian, Greve Jan (2017);** Adoption of Management Accounting Innovations: Organizational Culture Compatibility and Perceived Outcomes, *Management Accounting Research*, 34, 59-74.

Greve Jan, **Ax Christian**, Bedford David, Bednarek Piotr, Bruehl Rolf, Dergård Johan, Gosselin Maurice, Hanzlick Michael, Hoozée Sophie, Israelsen Poul, Janschek Otto, Johanson Daniel, Johansson Tobias, Madsen Dag Øivind, Malmi Teemu, Rohde Carsten, Sandelin Mikko, Strömsten Torkel, Toldbod Thomas, Willert Jeanette (2017); The Impact of Society on Management Control Systems, *Scandinavian Journal of Management*, 33, 253-266.

Maiga Adam S, Nilsson Anders, **Ax Christian (2015);** Relationships Between Internal and External Information Systems Integration, Cost and Quality Performance, and Firm Profitability, *International Journal of Production Economics*, 169, 422-434.

**Ax C, Greve J, Nilsson U (2008);** The Impact of Competition and Uncertainty on the Adoption of Target Costing, *International Journal of Production Economics*, 115(1), 92-103.

**Ax C, Marton J (2008);** Human Capital Disclosures and Management Practices, *Journal of Intellectual Capital*, 9(3), 433-455.

**Ax C, Bjørnenak T (2007);** Management Accounting Innovations: Origins and Diffusion, (eds.) Hopper Trevor, Northcott Deryl, Scapens Robert W, *Issues in Management Accounting*, Prentice-Hall, Hertfordshire, 357-376.

**Ax C, Bjørnenak T (2005);** Bundling and Diffusion of Management Accounting Innovations, *Management Accounting Research*, 16(1), 1-20.