

CURRICULUM VITAE

May, 2016

Katarina Kaarbøe

Norwegian School of Economics and Business Administration, NHH
Department of Accounting, Auditing and Law
Helleveien 30
N-5045 Bergen
Norway

Cell phone: 46 74 22 55

E-mail: Katarina.kaarboe@nhh.no

Homepage: <http://www.nhh.no/kaarboe>

General information

Married in 2011 and changed last name from Østergren to Kaarbøe.

<u>Date of birth:</u>	October 6, 1963
<u>Place of birth:</u>	Kiruna, Sweden
<u>Citizenship:</u>	Swedish
<u>Residence:</u>	Lillevannsskogen 83 0788 Oslo Norway

Education

Doctor of Philosophy, Graduate School of Business, University of Umeå, 1995

Bachelor of Science in Systems Analysis, University of Umeå, 1985

Collage exam, Hjalmarlundboms skolan in Kiruna, 1982

Professional positions

Professor, NHH, 2010 – present

Head of department at department of accounting auditing and law – 2010-2013

Project Director for the research program Beyond Budgeting, 2008-2014

Project manager for the research project Dynamiske styringssystemer, 2015-present

Associate Professor. Norwegian School of Economics, 2005- 2010

Associate Researcher. Stein Rokkan Center for Social Research, 2004 - 2011

Researcher. Stein Rokkan Center for Social Research, 2002-2004

Manager. PricewaterhouseCoopers DA, Bergen, 2001-2002

Associate Professor, Umeå Business School and Economics, 1995-2001

Assistant Professor, Umeå Business School and Economics, 1987-1995

Computer Consults. Källdata Konsult AB, 1986-1987

System Developer. Skandia Data, 1985-1986

Research:

Focus in my research has concerned implementation of new mind sets, such as business administration ideas in public sector or new management control systems in private sector.

Research areas:

- Governance in public sector
- Management Control
- Organisational change and learning

Ongoing research programs:

Previous research programmes:

Research on higher education:

1. Evaluation of Quality Reform in Norway, Uni Rokkan center, UniResearch

Research on Health Care Sector:

2. Evaluation of Health Care reform in Norway, Uni Rokkan center, UniResearch
3. Transparency, autonomy and leadership, Uni Rokkan center, UniResearch
4. Programme for Health Economics at University of Bergen

Research on project management:

5. IRNOP Project Management, Umeå University, Sweden

Research on Beyond Budgeting

6. Beyond Budgeting research program. Research about modern management control systems and its consequences. 2008-2015

Planned publishing (working papers in different phases):

Meidell A and K Kaarbøe (2015) Institutional work and embedded agency: the institutionalization of Enterprise Risk Management in a large, global, oil and gas company. Working paper.

Kaarbøe K (2015) Kollisjoner mellom ulike normer og verdier, book chapter,

Bourmistrov A and K Kaarbøe (2015) Tensions in Attention: Use of information from budgets and Balanced Scorecard in handling the crisis in a telecom company in distress. Conference paper sent to IPA (Interdisciplinary Perspective in Accounting), AOC - resubmitt

LIST OF PUBLICATIONS AND RESEARCH REPORTS

Books

Östergren K & Sahlin-Andersson K (1998) *Att hantera skilda världar - Läkares chefskap i mötet mellan profession, politik och administration*. Stockholm: Landstingsförbundet.

Theses

Östergren K (co-author Müllern T) (1995) *Lärandekulturer - en studie av organisatoriskt lärande under olika institutionella betingelser*. (Learning culture - a Study of Organizational Learning under different Institutional Conditions, Dissertation.) Doctoral thesis. Umeå: University of Umeå.

Östergren, K (1987) *Kunskapsföretaget - en studie av tre dataföretag. (The High-tech Company - a Study of Three IT Companies)* Department of Business Administration. Bachelor thesis. University of Umeå.

Georgsdotter (birth name) K & Nilsson K (1985) *Fjärdegenerationens programmeringsverktøy. (forth generation programming tools.)* Department of Informatics. Bachelor thesis. University of Umeå.

Refereed journals

Robbestad A and K Kaarbøe (2016) The construction of the income statement in public sector – a study of change agents struggle. *Journal of accounting and organizational change*. 2016

Meidell A and K Kaarbøe (forthcoming) How experts influence decision-making in the organization – a field study of enterprise risk management function in a non-financial company. *British Accounting Review (BAR)*.

Meidell A and K Kaarbøe (2015) Enterprise Risk Management i Statoil
- en balansegang mellom evolusjonære og revolusjonære faser. November. MAGMA.

Kaarbøe K and L J Tynes Pedersen (2015) Innovation in Business Models and Management Control Systems: Introduction to the Special issue. *BETA*, pp. 6-9

Gulbrandsen E A., Jørgensen S., Kaarbøe, K., Tynes Pedersen, L. J. (2015) Developing Management Control Systems for Sustainable Business Models. *BETA*. Pp. 10-25.

Robbestad A and K Kaarbøe (2016) The construction of the income statement in public sector – a study of change agents struggle. *Journal of accounting and organizational change*. 2016

Bourmistrov, A. and K. Kaarbøe (2013) “From comfort to stretch zones: A field study of two multinational companies applying “beyond budgeting” ideas”. *Management Accounting Research*. Vol. 24. pp. 196-211. Given Salomon Prize. Best paper in MAR 2013

Pettersen I J, K Nyland, K Kaarbøe (2012) Governance and the functions of boards – An empirical study of hospital boards in Norway. *Health Policy*. 2012 ;Vol. 107(2-3). pp 269-275.

Bjørnenak T and Kaarbøe K (2011) Dynamiske styringssystemer – hva er det? *Magma*. Nr. 3.

Østergren K and I Stensaker (2011) Management control without budgets: A field study of “beyond budgeting” in practice. *European Accounting Review*. Vol. 20, No. 1, pp. 149–181

Johansson D and K Østergren (2010) The movement toward independent directors on boards: a comparative analysis of Sweden and the UK. *Corporate Governance: An International Review*. Vol. 18. Iss. 6 pp. 527-539.

Østergren K (co-author Winberg Spångberg U and Vrangbæk K (2010) Do the waiting –time guarantees in the Scandinavian countries empower patients? Special issue on Patient-Centred Care - A Nordic Perspective in the *International Journal of Public Sector Management*, Vol. 23. 4 pp. 353-363.

Østergren K. (2009) Management control practices and clinician managers: the case of Norwegian health sector. *Financial Accountability and Management (FAM)*. Mai. Vol. 25 Number 2. pp. 167-195.

Østergren K (Co-author K Nyland and Inger Johanne Pettersen) (2009) Same context - different practices? How regional health enterprises adjust to management control reforms. *Journal of Accounting & Organizational Change (JAOC)*, Vol. 5 (1), pp. 35-61.

Østergren K (Co-author G Grønnevet) (2008) Er budsjettstyring god økonomistyring? *Praktisk økonomi og finans*. Nr. 4.

Østergren K (Co-author Vrangbæk K, U Winblad, H O Birk (2007) Patients' reactions to hospital choice in Norway, Denmark and Sweden. *Health Economics, Policy and Law*, April Vol. 2:125-152.

Østergren K (Co-author K Vrangbæk) (2006) Patient empowerment and the introduction of hospital choice in Denmark and Norway, *Health Economics, Policy and Law*, October Vol. 1(4).

Østergren K (2006) The Institutional construction of consumerism – A study of implementing quality indicators. *Financial Accountability and Management*. May Vol. 22. No. 2.

Østergren K og G S Dahl Reisæter (2005) Koordinering i psykiatrien - et grenseflateproblem? *Tidsskr Nor Lægeforen*125:2821-2.

Østergren K (co-author Huzzard T) (2002) When Norms Collide – Learning under Hypocrisy. *British Journal of Management*. Vol. 13 p. 47-59.

Östergren K (co-author Huemer L) (2000) Strategic Change and Organisational Learning in Two `Swedish´ Construction Firms. *Construction Management and Economics*, 18(5). pp. 635-642.

Östergren K (2000) (co-author Eskerod P) Standardizing Project Work. *International Project Management Journal* Vol. 6 (1) pp.34-39 .

Östergren K. & Huemer L. (1999) Interpretation and Translation of Industry Recipes - A study of the Strategic Thinking in Swedish Building Construction Industry. *Journal of Strategic Change*, Vol. 8. pp. 445-457.

Östergren K and K Sahlin-Andersson (1996) Chefsöverläkarnas roll i en föränderlig sjukvård. (In eng. The Role of the Head of the Clinic in a Changing Health Care) *Social medicinsk tidskrift*. Nr. 9-10.

Book chapters

K Kaarbøe, C Andvik and A Meidell (2014) Enterprise Risk Management Practices – What are the Drivers for Differences? In (eds. A Bourmistrov and O Olson) “Accounting, Management Control and Institutional Development”. Oslo: Cappelen Damm Akademiske.

Bjørnenak T, K. Kaarbøe and L. A. Samuelson (2014) Ettårsstyring. In (eds. F Nilsson and Nils-Göran Olve. *Controller Handboken*. Stockholm: Liber. pp. 421-469.

Bjørnenak T and K Kaarbøe (2013) Beyond Budgeting – former, drivere og løsninger. Hva gjør bedrifter uten budsjetter? In (eds. K Nyland and L Falland). *Perspektiver på økonomistyring*. Fagbokforlaget: Bergen. s. 223-239.

Nørreklit H and K Kaarbøe (2013) A new way of being a controller - from bellboy to actor. Eds. (K Kaarbøe, P Gooderham and H Nørreklit) *Managing in dynamic business environment –from control to autonomy*. Edward Elgar. pp. 114-140.

Kaarbøe K and A Bourmistrov (2013) The planning regime concept and its application to three case organizations’ budgeting. Eds. (K Kaarbøe, P Gooderham and H Nørreklit) *Managing in dynamic business environment –from control to autonomy*. Edward Elgar. pp. 163-184.

Kaarbøe K, I Stensaker and T Malmi (2013) Management Control Practices. (eds.)K Kaarbøe, P Gooderham and H Nørreklit. Eds. (K Kaarbøe, P Gooderham and H Nørreklit) *Managing in dynamic business environment –from control to autonomy*. Edward Elgar. pp. 92-113.

Bjørnenak T and K Kaarbøe (2013) The dynamics of management accounting and control systems. In: *The Routledge Companion to Cost Management*. Mitchell, F., Nørreklit, H., and Jacobsen, M.(eds.). Routledge. pp 163-173.

Bjørnenak T, Nyland K and K Østergren (2009) Kapitalkostnader i helseforetakene – relevant styringsinformasjon? (In English, Capital costs in Health Enterprises - relevant information?) (In (eds.O Kaarbøe, T Olsen and K Haug). *Et helsevesen uten grenser?* Bergen: Cappelen Akademiske forlag.

Nyland K and Østergren K (2009) Hvilken funksjon har de lokale helseforetaksstyrene? (in English, What function do the boards at the Local Health Enterprises have?) In (eds.O Kaarbøe, T Olsen and K Haug). *Et helsevesen uten grenser?* Bergen: Cappelen Akademiske forlag.

Østergren K and I Stensaker (2009) Strategic Responses to the Quality Reform. A comparative study of changes in Norwegian in (ed. R By) *Managing Change in Public Services: International Cases, Issues and Challenges*. HE. London: Routledge.

Østergren K; S Boni; K Danishevski ,O Kaarbøe (2007) The process of implementing decentralization. (eds. R B Saltman, V Bankauskaite and K Vrangbæk) *Decentralization in health care: Strategies and outcomes*. Open University Press/McGraw-Hill.

Østergren K and C Malcolm (2005) “A case of organizational learning in higher education.” In R Lines, I Stensaker and A Langley. (eds.) *Handbook of organizational change and learning*. Bergen: Fagbokforlaget.

Østergren K (2005) Global Standards used as a Governance Form. The Quality Reform in Norwegian Higher Education Sector. in (eds. T Halvorsen, G Mathisen and T Skauge) *Identity Formation or Knowledge Shopping - Education and research in the new globality*. Bergen: SIU. Report serie R3.

Östergren K. (co-author Huzzard T) (2001) “När logiker kolliderar – lärande och strategiska dilemman i heterogena organisationer. (In English, When logics collide - learning and strategic dilemmas in heterogenic organizations.) in (ed. T. Backlund) *Lärande Dilemman*. Studentlitteratur.

Östergren K (co-author Kaarboe O) (2001) ”Erfaringer fra ledelses- og organisasjonsreformer i den svenske helsesektoren på 1990-tallet” in (eds. J-E. Askildsen and Haug K) *Noen sentrale helseøkonomiske problemstillinger i Norge*. Cappelen forlag.

Östergren K. (co-author Müllern T) (1997) “Managing Renewal Projects in Different Learning-Culture”. in Lundin R.A. & Midler C. (ed.) *Project as Conceptual framework and Empirical Category* Netherlands: Kluwer academic publishers.

Östergren K (co-author Barrett, P) (1991) “The Value of Key Persons in Professional Firms“ in Barrett, P. (ed.) *Practice Management Book*. Manchester Business School.

Östergren K (co-author Müllern, T.) (1990) “Kunskapsföretagens resursberoende“ (High-tech Companies Resource-dependence), in Lindmark, L (ed.) *Kunskap som kritisk resurs*. Umeå: University of Umeå.

Non refereed Journals

Kaarbøe K, L J Tysnes Pedersen, C Andvik and A Meidell (2013)
Enterprise risk management – utfordringer med designen. (In English Enterprise Risk Management – Challenges with the design.) *Magma*. Nr. 3.

Østergren K (2008) Hybride styrings- og ledelsesformer ved universitet – skaper det nye utfordringer? (In English, Hybrid governance forms at Universities - does it create new challenges?). *Magma*. Nr 4.

K Østergren (co-author Bleiklie I) (2006) Ledelse av universiteter og høyskoler etter Kvalitetsreformen, (in English, Management of Higher Education after the Quality Reform). Debatt innlegg i *Forskerforum*. Juni.

Østergren K. (2002) “Økonomi- og fagstyring – kan de kombineres?” (In English, Management control and professional management - is it possible to combine?) *Tidsskrift for Helse Medisin og Teknikk*. Nr. 5

Østergren K. og A Aslaksen (2002) “Hvordan bli i stand til å lede? (In English, How to be able to manage?) *Dagens Medisin*. Nr. 15

Østergren K (2001) “Kvalitetsvekst i helsevesenet” (In English Quality grow in Health Care Sector) *Tidsskrift for Helse Medisin Teknikk*. Nr 6.

Östergren K (co-author Müllern T) (1996) “Kan organisationer lära?” (In English, Can organizations learn?) *Quid Novi* - Nya perspektiv i ledarskap (Tema Lärande organisationer). Tema 1.

Boards, Committees and Commissions of Trust

- Board member at Betanien (hospital, university college and daycare), 2015 - present
- Board member at Blå Kors Behandling (treatment homes for addicts), 2014-present
- Head of department, Accounting, Auditing and Law, August 2010 – 2014 (on leave fall 2013/spring 2014)
- Medlem i programutvalget for NHH Executive, 2012 – present
- Medlem i forskningsetisk råd/Committee for ethical research, 2008 – 2014
- Vice Head of the department for accounting, auditing and law at NHH, 2008 – 2010
- Board member, HEB (Health Economic, Bergen). 2007- 2010.
- Board member, SNF - Institute for Research in Economics and Business Administration. 2007 - present
- Board member for Center for Ethics and Economics. 2006 - 2012
- Chair for the NFF (Nordic Management Conference) in August 9-11, 2007 in Bergen.
- Representative for the committee of efficiency and effectiveness of Norwegian Health care Sector. Norwegian Health Ministry. Utvalgsmember i Beregningsutvalget for spesialisthelsetjenesten, Helsedepartementet, 2005- 2007.
- Representative for the International Committee at the Norwegian School of Economics and Business Administration, 2005 - 2009
- Representative for the Complain Committee at the Norwegian School of Economics and Business Administration, 2003 - 2005
- I served as an assistant to the head of the Department of Business Administration, Umeå University, 1995-97.
- Representative for the Faculty Teaching and Equipment Committee, Umeå University 1995 –1997
- Representative for the Management Board, System Analysis Education, Umeå University, 1995-97
- Representative for the Management Board, Department of Business Administration, Umeå University, 1994-97

Work as an external referee:

I have been referee for both national and international journals, such as Financial Accountability and Management, International Journal of Management Reviews, British Journal of Management, Tidsskrift for Velferdsforskning, Employee Relations, Accounting and Business Review, Scandinavian Journal of Management, Journal of Accounting & Organizational Change, Journal of Applied Accounting.

Co-editor:

Journal of Accounting & Organizational Change

Affiliations with foreign academic institutions

Stanford University, SCANCOR, CERAS Bldg 305, Stanford University, Stanford, CA, 94305-3084, USA, September 2009 – July 2010.

Norwegian School of Economics and Business Administration, Norway, spring semester - 2000

Stanford University, SCANCOR, CERAS Bldg 305, Stanford University, Stanford, CA, 94305-3084, USA, September 1, 1997- December 1998, December.

SAMS (Scandinavian Academy of Management Studies) in Copenhagen, Denmark, April 8 - May 5 1996.

Stanford University, SCANCOR, CERAS Bldg 305, Stanford University, Stanford, CA, 94305-3084, USA, January 6 – June 6 2014, December.

Teaching and supervision experience

Teaching languages: Swedish, English and Norwegian

Teaching: Management Control Change (Master), Advanced Management Accounting (Master) Organization theory (Bachelor and Master), Management Control in public sector (Master), Strategic Management Accounting (Master), Project Management (Master), Accounting in its social and organizational context (PhD). I have also been supervising 2-5 Master thesis's a year.

Guest lectures and staff seminars:

I have had a number of staff seminars and guest lectures both at other universities (for example Stanford University, Gothenburg Business School - GRI, University of Umeå,

University Collage in Trondheim and in different conferences in both Sweden and Norway, Health sector conferences, Higher Education conferences and other practical oriented conferences 1995 - present.

Key note speaker at a conference in Netherlands on Accountability and transparency in public sector - 2005.

Conferences

I have regularly visit conferences, such as EAA conference, EIASM conferences such as - International conference on accounting, auditing and management and New Perspective on management accounting, European Health Economic Conference, Nordic Management Conference (NFF).

Supervision of Ph.D. Students:

1. **Anne Isabelle Robbestad**. Her topic is “The 2002 Health Reform in Norway and the change in mandatory disclosure of financial data. She took her degree in **Mai 2011**, NHH, Bergen. (second supervisor)
2. **Elsa Solstad**. She took her doctoral degree in **June, 2007** at the Business School of Bodø. Her theses is named “Tre sykehus - to verdener - en fusjon. En studie av reorganisering i et helseforetak.” Three hospitals - two worlds - a merger. A study of re-organizing in a health enterprise¹. (second supervisor)
3. **Andrei Mineev**. He is starting his PhD program in 2008 at the Business School at Bodø University College. His topic is “How is the petroleum supply industry developing in the Barants region? He took his degree in **January 2010**. Bodø. (second supervisor)
4. **Hildegunn Sandal**. She started in August, 2010 – expected deliver 2015. Her research area is historical development of control literature.
5. **June Borge**, Handelshøgskolen i Bodø, start august 2011 - 2014. Her research area is strategies for oil companies to enter emerging markets. (second supervisor)
6. **Anita Meidell**, NHH, She started in August 2012. Her research area is management control and risk management within oil- and gas industry. Finished June 8, 2016.
7. **Christian Andvik**, NHH, He starts in August 2013. His research area is management control in Posten.
8. **Irina Roddvik**, Universitet i Nordland, Started in 2014. Her research area is international business in Telenor.

¹ I was a second supervisor in a late phase and also opponent.

PhD thesis Opponent:

1. Elsa Solstad. "Tre sykehus - to verdener - en fusjon. En studie av reorganisering i et helseforetak. (In English, Three hospitals - two worlds - a merger. A study of re-organizing in a health enterprise). Bodø, June 2007.
2. Liv Bente Hannevik Friestad. Design and use of management accounting and control systems in Norwegian primary and lower secondary education. Took her doctoral degree at NHH in April 2008.
3. Elin Funck. "Mot en friskare sjukvård med mått mätt – en översättning och materialisering av Balanced Scorecard. (in English, Towards a more healthy health care sector measured in performance measures - a translation and materialization of the Balance Scorecard. Mai 2009. Växjö. Sverige.
4. Rebecka Arman. Fragmentation and power in managerial work in health care – A study of first- and second-line managers. 10 September 2010, Göteborg. Sverige.
5. Dag Øyvind Madsen. The impact of the balanced scorecard in the Scandinavian countries: a comparative study of three national management fashion markets. November 2011.
6. Elena Dybtsyna. Accounting in Russia: changing times, changing roles. December 2011, Universitetet i Nordland.

Evaluation committee for PhD;

1. Leif Anjous "Politisk styring av kommunal tjæsteproduktion i egen regi. En flerfallstudie av sjukvård och ældreomsorg". (In English Political governance of production in municipalities. Göteborg, Sweden, 19 September, 2008
2. Gabriella Wennblom. Mapping management accounting and trust: an extended literature review. 20 December 2012.
3. Niklas Wällstedt "Managing Multiplicity – on control, care and the individual, 11 juni-2015 Stockholms University.
4. Caroline Teh, Re-searching Stewardship, 29 april – 2016, Gothenburg University

A number of comities for evaluation of positions:

Postdoctoral positions and 1e lector positions in Norway (University Collage in Bodø (Now Nordland University), University of Stavanger and NHH), associate professor and professor positions in Sweden (University of Linköping, Kungliga tekniska högskolan (KTH), University of Stockholm).

Prizes and rewards

2013 David Solomons Prize - Bourmistrov, A. and K. Kaarbøe (2013) "From comfort to stretch zones: A field study of two multinational companies applying "beyond budgeting" ideas". *Management Accounting Research*. Vol. 24. pp. 196-211.

2013 Økonomisk forskningsfond i Bodø.- Bourmistrov, A. and K. Kaarbøe (2013) “From comfort to stretch zones: A field study of two multinational companies applying “beyond budgeting” ideas”. *Management Accounting Research*. Vol. 24. pp. 196-211.