

CV – Kjell Ove Røsok

Name	Kjell Ove Røsok
Date of birth	20 May 1965
Nationality	Norway
Current position	Associate Professor
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Higher education and licences

1985 – 1989	NHH (Norges Handelshøyskole - Norwegian School of Economics)
1990 – 1991	NHH, høyere revisorstudium («Master in Auditing and Accounting»)
16. Sept 1992	Authorised as state authorised auditor by The Financial Supervisory Authority of Norway
2012 – 2016	PhD Research Scholar at NHH

Work experience

1989 – 1992	Arthur Andersen, Oslo	Role: auditor (staff)
1992 – 1996	Arthur Andersen, Trondheim	Role: auditor (senior)
1996 – 2002	Arthur Andersen, Bergen	Role: auditor (manager)
2002 – 2011	Ernst & Young, Bergen	Role: auditor (partner)
2012 – 2016	NHH	PhD Research Scholar
2016 -	NHH	Associate Professor

Board member

2007 – 2014	Board member of the Accounting Standards Board in Norway
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Research

28 September 2016 I defended my PhD thesis “A critical assessment of convergence with the IASB’s accounting constructs” containing following papers:

- The IASB’s user-construct
- IFRS convergence with many local amendments: The FRS 102 in the UK
- Soften hard law and harden soft law – changing the Norwegian Accounting Act

Conference presentations

The above papers have been presented at following conferences:

- 2013: 6th International Workshop on Accounting and Regulation in Siena, Italy
- 2014: The FIBE conference at NHH in Bergen, Norway

- 2014: 10th Workshop on European Financial Reporting in Regensburg, Germany
- 2014: Nordic Accounting Conference in Copenhagen, Denmark
- 2015: European Accounting Association 38th Annual Congress in Glasgow, Scotland
- 2015: Interdisciplinary Perspectives on Accounting in Stockholm, Sweden
- 2016: The FIBE conference at NHH in Bergen, Norway

Books

I have been co-author or written book chapters for following books:

EY (2014). *IFRS i Norge: Bransje- og temaartikler* (7th ed.). Oslo: Ernst & Young AS

Ernst & Young (2011). *IFRS i Norge: Tema- og bransjeartikler* (6th ed.). Oslo: Ernst & Young AS

Den norske Revisorforening (2000). *Resultatskatt – skattekostnaden i regnskapet*. Oslo: Den norske Revisorforening

Articles

Røsok, Kjell Ove (2016). IFRS for SMEs – forslag om bruk av IFRS for SMEs i Norge, hva har de gjort i Storbritannia? *Magma*, 2016, 19(1), pp. 44-48.

Røsok, Kjell Ove (2011). NRS (F) Finansielle eiendeler og forpliktelser. *Revisjon og Regnskap*, 2011 (4), pp. 34-40.

Røsok, Kjell Ove (2011). NRS (F) Transaksjoner og regnskap i utenlandsk valuta. *Revisjon og Regnskap*, 2011 (2), pp. 46-50.

Røsok, Kjell Ove (2007). Implementering av IFRS i EU. *Revisjon og Regnskap*, 2007 (8).