

## CV – Kjell Ove Røsok

<b>Name</b>	Kjell Ove Røsok
<b>Date of birth</b>	20 May 1965
<b>Nationality</b>	Norway
<b>Current position</b>	Associate Professor
<b>Telephone</b>	+47 90 50 28 17
<b>E-mail</b>	kjell.rosok@nhh.no

### Higher education and licences

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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 in Financial Accounting, NHH

### Work experience

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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 – 2020	NHH	Associate Professor, temporary position
2020 -	NHH	Associate Professor, permanent position

### Academic roles

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**Programme leader** for NHH's Master Programme in Accounting (since 2018)

**Academic coordinator** for the Accounting major in NHH's Master Programme in Economics and Business Administration (since 2022)

#### Norwegian Accounting Standards Board

- 2007 – 2014 Board member of the Accounting Standards Board in Norway
- Since 2017 Board member of the Norwegian Accounting Standards Board's Technical Committee on IFRS (in Norwegian: "Fagorgan IFRS")

#### UHR Universitets og høgskolerådet [Universities Norway]

- 2019 – 2022 Member of nasjonalt fagorgan for regnskaps- og revisjonsfag
- Since 2022 Chair of nasjonalt fagorgan for regnskaps- og revisjonsfag

## **Publications (peer reviewed)**

Skrede, M., Glesnes, Ø. and Røsok, K.O. (2022). Tapsavsetninger i norske banker basert på IFRS 9 under koronaen. *Magma*, 2022, 25(5), pp. 89-96.

Alon, A., Haaland, G. and Røsok, K.O. (2022). Multi-mode standardization and comparability: Norway's failed attempt to adopt the IFRS for SMEs. *Accounting and Business Research*,

Meidell, A. and Røsok, K.O. (2021), "Enterprise Risk Management in Norway", Maffei, M. (Ed.) *Enterprise Risk Management in Europe*, Emerald Publishing Limited, Bingley, pp. 113-136. <https://doi.org/10.1108/978-1-83867-245-420211008>

Røsok, Kjell Ove (2020). IASBs syn på sammenlignbarhet i finansregnskapet. I T. Stenheim, K. M. Baksaas og E. M. Kulset (Red.) *Aktuelle temaer i regnskap og revisjon* (Kap. 2, s. 55-81). Oslo: Cappelen Damm Akademisk. <https://doi.org/10.23865/noasp.112.ch2>. Lisens: CC-BY 4.0.

Røsok, Kjell Ove (2017). Vil ny regnskapslov gi internasjonalt sammenlignbare regnskaper? *Magma*, 2017, 20(1), pp. 29-37.

## **Publications (other than peer reviewed 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).

## **Other publications (books and book chapters)**

I have been sole author or co-author for several book chapters in 6<sup>th</sup> (2011), 7<sup>th</sup> (2014) and 8<sup>th</sup> (2018) edition of EY's book *IFRS i Norge*. For the last edition, I was also co-editor.

In 2000, I was co-author on the book *Resultatskatt – skattekostnaden i regnskapet* published by Den norske Revisorforening

## **PhD Thesis**

In 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