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## CURRICULUM VITAE FOR PETER SKÆRBÆK

### Current position

Professor of Accounting

Department of Accounting and Auditing

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### Research interests

Peter Skærbæk's research is oriented towards a number of accounting issues: Understanding the design and implementation of accounting innovations in their social and institutional contexts, to understand the role of accounting in organizational and strategic change processes, the role of experts like accountants, consultants and auditors in change processes, performance auditing; the role of accounting in blaming situations, risk management as practice, and currently theorizing the role of accounting to outsourcing programs. He is very interested in the current debate on Michel Callon's performativity thesis and how change agents draw upon economics in creating new programs of action and what effects they produced. Dominantly, he conducts empirical research applying a variety of ethnographic methods and theories to understand in high detail processes of establishing real life routines in terms of their actions and events. He operates within the area of accounting conducting studies that trespasses the boundaries of management accounting, financial accounting and auditing. He dominantly (but not only) studies such issues in a public sector context that has for long and still is being exposed to New Public Management, EU and OECD harmonization projects and the agenda of "making more of less"-strategy pursued by governments and political servants. Peter Skærbæk is used as a reviewer to a variety of accounting and management journals.

### Educational background

Ph.D. in Public Sector Accounting 1991

Cand.merc. (MSc, CBS) in organization and management accounting 1987

Single courses at Copenhagen University in political science 1985

HA (Bachelor, CBS) 1984

Højere Handelseksamen (Nykøbing Falsters Handelsskole) 1981.

### Positions

Strategic Research Advisor, Newcastle University, Business School (from 1/3 2013 – 28/2 2015)

Professor II at Trondheim Business School (TØH). (from 1/1 2012 –)  
Professor II at Inland Norway University of Applied Sciences, Inland School of Business and Social Sciences, Department of Business Administration, Campus Rena, Norway.  
Professor of Accounting at CBS (Dec. 2011 - )  
Professor (MSO) of Public Sector Accounting and Auditing (Jan. 2007 – Nov. 2011)  
Vice Dean (studieleder) HD 2. del Økonomistyring og Procesledelse, January 1999 - 2009  
Associate Professor in Management Accounting at CBS 1995 - 2007  
Assistant Professor in Public Sector Accounting, CBS, 1991-1995  
Ph.D.- student at CBS, 1988-1991  
Research assistant at Center for Offentlig Organisation og styring 1987  
Part time instructor at CBS 1987  
Student research assistant at CBS 1985-8sssssss<sup>1</sup>/<sub>2</sub>7

#### Visits abroad

University of Manchester (UMIST), Department of Accounting 1988-89 (6 months)

#### Honours

Tietgenprisens guldmedalje 1991

Anbar citation of excellence 1998

#### Research interests

Management accounting, cost management, behavioral aspects of accounting and budgeting, accounting as social and institutional practice, information politics, Performance Auditing, New Public Management, Accounting and Strategy, Expertise, Risk Management, economic models performing outsourcing.

#### Ongoing research projects

The role of accounting in the innovation society

The role of consultants in state budget reviews

The performativity of economic theories to the formation of economic markets/strategy and accounting regulations

Costing practices and the measurement of productivity in the Danish University Sector

Project budgeting

Actor-Network-Theory

#### Participation in International Research Programmes and Networks

Socrates programme in management accounting. Developing European cases and teaching notes for teaching (1998-2000).

#### Professional Associations/Board Memberships

Board of Nordic Academy of Management, since 2006-

Member of Scientific Committee of European Accounting Association annual conferences Tampere 2009 and Turkey 2010.

Editorial board of *Contemporary Accounting Research* (from 1/5 2010-). (FT Top 50).

Editorial board of *Australian Accounting Review*

Editorial board of *Auditing: A Journal of Practice and Theory*

Editorial board of *Financial Accountability and Management*

Editorial board of *Accounting, Auditing and Accountability Journal* (from 1/1 2012 – 1/1 2019).

Editorial board of *Critical Perspectives on Accounting*

Editorial board of *Qualitative Research in Accounting and Management*

Editorial board of *Økonomistyring og Informatik*.

Editorial board of *Journal of Governmental and Nonprofit Accounting* (from 9/2016 -)

Editorial board of *Journal of Management and Governance* (from 2016 -)

Member of Scientific Committee of International Conference on Accounting, auditing and Management in public sector reforms (a conference held each 2<sup>nd</sup> year).

Ad hoc evaluations

Member of peer-review group of School of Management, Innsbruck University, autumn 2010.

Evaluation of research applications for the Swedish research fund, Riksbankens Jubilæums Fond.

Occasional reviewer for

*European Accounting Review*

*Scandinavian Journal of Management*

*Research in Accounting in Emerging Economies*

*Management Accounting Research*

*Accounting, Organizations and Society (AJG 4\*/FT-45)*

*Australian Accounting Review*

*Public Management Review*

*Journal of Management and Governance*

*Qualitative Research in Accounting and Management*

*Organization Studies (AJG 4\*/FT-45)*

*Organization*

*Auditing: A Journal of Practice and Theory (AAA-journal)*

*Accounting and Business Research*

*Public Administration*

Teaching (not complete)

Cand.merc. (MSc): The Social Context of Accounting (Since 1997 - 2009)

HA-Psykologi (BSc), Regnskab og Økonomistyring (Since 2006-).

Cand.merc. (MSc) - Management, Accounting and Control (1997-2008)

Cand.Merc.-IMP (MSc)Accounting (2002-2004)

Cand.Merc.Aud. (MSc) Revision 1 (2007-)

Cand.Merc.Aud. (MSc) Valgfag Corporate Governance og revision (2007 - 2011)  
Cand.Merc.Aud. (MSc)Valgfag "Revision i den offentlige sector". (2011 - 2013)  
Cand.merc.- (MSc) Accounting, Strategy and Control, Implementation of Accounting (since 2009-)  
Cand.merc.- (MSc) Strategy, Organization and Management, "Accounting and performance measurement" (-2014)  
Cand.Merc. (MSc) Organizing technologies (2015 - 2022)  
Numerous bachelor and masters supervisions and other mini-projects/essays.

### **Executive training (Not complete)**

HD in Informatics and Management Accounting: The development and use of Management Accounting Information (1988-1991)  
HD in Informatics and Management Accounting: Budgeting - profit planning and control (1987-1997).  
HD in Informatics and Management Accounting: Performance Management and Communication (Since 2001 – 2005)  
Danish Defence Academy, Accounting. (1998-2002).  
CBS Summer School: Recent Issues in Management Accounting. (1998-2006).  
MHM (Health Management): Styringsteknikker og styringspraksis (Since 2005-2010).  
MPA- kernefag: Økonomi (Accounting and Public Sector Accounting (Since 1997- 2013).  
MPA-Ledelse og reformer. (Since 2009- 2013)  
HD i Regnskab og Revision, Valgfag "Økonomistyring i den offentlige sektor". Fra 2011 - Various shorter courses for different public sector organizations.  
MPA and MHM Ugeopgaver, kernefagsopgaver samt masterafhandlinger.  
MPG, Ledelsesinformation, incitament og motivation, 2022 –  
Cand.merc.aud. Metodefag  
HD-Organisation og Regnskab. Strategi og økonomistyring.

### **Ph.D. courses**

Managing by numbers, Joint with Gudrun Baldvinsdottir Trondheim Business School  
Researching Accounting Change – Qualitative Approaches, Joint with Trondheim Business School and Kjell Tryggstad, Copenhagen Business School, 2013-14.  
Researching accounting change – qualitative approaches. Joint with Trondheim Business School and Kjell Tryggstad, Copenhagen Business School, 2014-15.

### **Ph.D. Supervisions**

Lise Justesen on a thesis on Performance Auditing (finished)  
Signe Jarlov on a thesis on Performance Auditing (finished)  
Kim S. Hald on a thesis on performance measurement in interorganizational networks (finished)  
Levi Nesbak, on a thesis on Accrual Accounting reforms in Norway, Handelshögskolen i Bodø. (finished).  
Tim Neerup Thomsen on: "Risk management in the public sector". Started 1/2 2011 (finished)

Charlotte Andreassen. Accounting in hospitals. (Finished).  
Per Kristian Ahlgreen. Management control systems in the health care sector. Started 2013 (finished).  
Richard Pucci, International Accounting Regulations. Started February 2014 (finished).  
Niina Hakala, CSR-reporting regulations in Europe. Started Dec. 2018 – 2023  
Christina Kjær, Corporate governance, finished 2024.  
Thomas Holde Skinnerup, 2021 – expected August 2024.  
Frank Tore Laugen, on-going.

#### Ph.D. Evaluations

Anonymous.  
Mette Rosenkrands Johansen, Copenhagen Business School, Denmark, 2005.  
Christian Nielsen, Copenhagen Business School, 2005.  
Hans Englund, Handelshögskolan i Göteborg, Sweden, 2006.  
Morten Wellendorf, Copenhagen Business School, Denmark, 2007.  
Timo Hyvönen, University of Tampere, Finland, 2010.  
Nacanieli Rika, Australian National University, Australia, 2014.  
Shilanka Smith, Faculty of Business and Law, AUT University, Auckland, New Zealand.

#### Ph.D. Workshops – tutor activities

First opponent to a Ph.D.-workshop in Tampere, the Finnish doctoral program in business studies, 5/10 2007. (Commenting on 6 Ph.D.-students' research).  
First opponent to a Ph.D.-workshop in Tampere, the Finnish doctoral program in business studies, 1/12 2009. (Commenting on 6 Ph.D.-students' research).  
NNF conference doctoral colloquium, Turku, 2009.  
Chairman, Young Scholars at 6<sup>th</sup> International Conference on Accounting, Auditing and Management in public sector reforms. Copenhagen, 2010.  
NNF conference doctoral colloquium, Copenhagen, 2015

#### Invited speaker (not complete)

University of Stockholm, Företagsekonomiska Institutionen, 2006.  
Tampere Post Graduate School and Ph.D.-students, 31/1 2007.  
School of Business, University of Tampere and Tampere University of Technology, 4/10 2007.  
Ca' Foscari University of Venice, Ph.D.-students and faculty, October 2007.  
University of Stockholm, Företagsekonomiska Institutionen, Jan., 2008.  
Manchester University, Department of Accounting and Finance, March, 2008.  
University of Tampere, Department of Economics and Accounting, December, 2008.  
Symposium "Researching Public sector accounting change". European Accounting Association annual conference, Tampere, 2009.  
Seminar at Australian National University on Actor-Network Theory and accounting research, 6. July 2010.

Seminars at Southern Cross University at Gold Coast and Lismore campuses on Actor-Network Theory and accounting research, 15/7 and 19/7 2010.  
Conference, Trondheim, Norway on Management accounting and control – the frontiers of research and research methods, 8-10 November, 2011. Where does the current practice-turn shift in accounting research bring us- what is the ‘practice-turn’ about and with what implications?  
Seminar at Edinburgh University, 4<sup>th</sup> April, 2012 with paper presentation.  
Seminar at Trondheim Business School, 13. February, 2014. Auditing and purification of blame.  
Seminar: Actor Network Theory: Applications and insights in Accounting, Strategy and Organization Studies. Newcastle University Business School. 17<sup>th</sup> September, 2014.  
Seminar: Calculating outsourcing strategies and trials of strength. Given at Stockholm School of Economics, 7<sup>th</sup> November, 2014.  
Seminar Stockholm University Business School, 2017.  
Seminar: Exeter University, January 2018.  
Seminar and visit to Monash University, Australia, February 2018.  
Key-note NFF, Turku, Finland, 2019.

#### Conference organizing (as chairman)

Workshop on performance auditing, Copenhagen 17-18 November, 2005.  
Track on “Actor-Network Theory applied to Public Sector Reform” with M. Christensen, NSW, Australia, at International Research Society for Public Management (IRSPM) Conference, in Berne, Switzerland, 7-9 April, 2010.  
6<sup>th</sup> International Conference on Accounting, Auditing and Management in public sector reforms. Copenhagen, 1-3 September, 2010.  
23<sup>rd</sup> Nordic Academy of Management Conference, Copenhagen, 10-14 August, 2015.

#### Publications

Articles in international journals with double blind reviews

Skærbæk, P. (1992). Accounting for a Theatre: implementing a management accounting system in a cultural institution, *European Accounting Review*, Vol. 1 No. 2, pp. 465-9.  
Christiansen, J. K. and P. Skærbæk (1997). Implementing budgetary control in the performing arts: games in the organisational theatre. In *Management Accounting Research*, Dec., pp. 405-438.  
Skærbæk, P. (1998). The Politics of Accounting Technology in Danish central government. In *European Accounting Review*, 7:2, pp. 209-236.  
Skærbæk, P. and Thisted, J. A. (2004). Unit costs in central Danish government – A critical appraisal of the practices developed, *European Accounting Review*, Vol. 13, No. 1, pp. 7-38.  
Skærbæk, P. and Melander, P. (2004). The Politics of the changing forms of accounting – A field study of strategy translation in a Danish government-owned company under translation, *Accounting, Auditing and Accountability Journal*, Vol. 17, No. 1, pp. 17-40.  
Skærbæk, P. (2005). Annual Reports as interaction devices – The hidden constructions of mediated communication, *Financial Accountability and Management*, 21(4), November, pp. 385-411.

Christensen, M. and Skærbæk, P. (2007). Framing and overflowing of public sector accountability innovations – a comparative study of reporting practices, *Accounting, Auditing and Accountability Journal*, Vol. 20, No. 1, pp. 101-132. (AJG 4\*/FT-Top 50 ranked journal).

Skærbæk, P. and Thorbjørnsen, S. (2007). The commodification of the Danish Defence and the troubled identities of its officers, *Financial Accountability and Management*, Vol. 23 No. 3, pp. 243-268.

Skærbæk, P. (2009). Public sector auditor identities in making efficiency auditable: The National Audit Office of Denmark as independent auditor and modernizer. *Accounting, Organizations and Society*, Vol. 34, No. 8, pp. 971-987. (AJG 4\*/FT-Top 50 ranked journal).

Skærbæk, P. and Tryggestad, K. (2010). The role of accounting devices in performing strategy. *Accounting, Organizations and Society*, Vol. 35, No. 1, pp. 108-124. (AJG 4\*/FT-Top 50 ranked journal).

Justesen, L. and Skærbæk, P. (2010). Performance Auditing and the narrating of a new auditee identity. *Financial Accountability and Management*, Vol. 26, No. 3, pp. 343.

Christensen, M. and Skærbæk, P. (2010). Consultancy outputs and the purification of accounting technologies, *Accounting, Organizations and Society*, Vol. 35, No. 5, pp. 524-545. (AJG 4\*/FT-Top 50 ranked journal).

Becker, S., Jagalla, T. and Skærbæk, P. (2014). The Translation of accrual accounting and budgeting and the reconfiguration of public sector accountants' identities. *Critical Perspectives on Accounting*, Vol. 25, pp. 324-338.

Vinnari, E. and Skærbæk, P. (2014). The uncertainties of risk management – A field study on risk management internal audit practices in a Finnish municipality. *Accounting, Auditing and Accountability Journal*. Vol 27, No. 3, pp. 489-526.

Skærbæk, P. and M. Christensen. (2015). Auditing and the Purification of Blame. *Contemporary Accounting Research*, 32, 3, pp. 1263-1284. (AJG 4 and FT-Top 50 ranked journal)

Themsen, T. N. and Skærbæk, P. (2018). The performativity of risk management frameworks and technologies: The translation of uncertainties into pure and impure risks. *Accounting, Organizations and Society*, pp. 20-33. (AJG 4\*/FT-Top 50 ranked journal).

Christensen, M., Skærbæk, P. and Tryggestad, K. (2019). Contested organizational change and accounting in trials of incompatibility. *Management Accounting Research* (45), pp. 1-15.

Pucci, R. and Skærbæk, P. (2021). The Co-performance of Financial Economics in Accounting Standard-setting : A Study of the Translation of the Expected Credit Loss Model in IFRS 9. *Accounting, Organizations and Society*, pp.1-22.

Skærbæk, P. (2022). My self-reflection on the importance of Michael Power's book *The Audit Society* to my research and interest in auditing. *Qualitative Research in Accounting and Management*, pp.1-5.

Skærbæk, P., & Themsen, T.N. (2022). The Termination of Central Government Internal Auditing and the Emergence of the Innovation Society. *Financial Accountability & Management*, pp.1-16. <https://doi.org/10.1111/faam.12316>

Peter Skærbæk; Kjell Tryggestad; Mark Christensen (2023). Økonomiske teories negative påvirkning på reformer: En studie av en politireform. In: *Praktisk økonomi & finans*, Vol. 39, No. 1, p. 77-91.

Peter Skærbæk; Tim N. Thomsen and Kjell Tryggestad: How a project design becomes a macro-actor: Laboratory simulations in trials of strength between competing bridge designs, project budgets, and sustainability. Accepted for publication in *Qualitative Research in Organization and Management*. Special issue editors: Hervé Corvellec, Barbara Czarniawska and Franck Cochoy. Expected 2024.

#### Guest Editorships

Skærbæk, P. and English, (2007). L. Foreword: Performance Auditing and the Modernisation of the public sector. *Financial Accountability and Management*, Vol. 23 No. 3, pp. 239-241.

Lapsley, I. and Skærbæk, P. (2012). Foreword: Why the Public Sector Matters. *Financial Accountability and Management*, Vol. 28(4), pp. 355-358.

#### Articles in international books with refereeing processes

Mouritsen, J. and P. Skærbæk, *Civilisation, Art and Accounting: The Royal Theatre - An Enterprise Straddling Three Institutions*. In *The Institutional Construction of Organization: International and Longitudinal Studies*. Eds. S. Christensen and W. R. Scott, 1995.

Skærbæk, P. and P. Melander, Scandlines, Ltd. – Privatization and Accounting Stability in a political environment. In Groot, T. and Lukka, K., *Cases in Management Accounting – Current practices of European companies*. Prentice Hall. Case and teaching note, 2000.

Justesen, L. and P. Skærbæk, Performance Auditing and the production of discomfort. In *Accounting in Scandinavia – The Northern Lights*, (Eds.) J. Mouritsen and S. Jönsson, pp. 321-343, 2005.

Skærbæk, P. and M. Christensen (2015). Danish Public Sector Performance Audit: An SAI and PAC tango, pp. 82-99. In Z. Hoque *Making Governments Accountable – The Role of Public Accounts Committees and National Audit Offices*. Routledge, London/New York.

Knutsson, H.; Mattisson, O.; Näsi, S.; Nyland, S.; Skærbæk, P. (2017). New Public Management in a Scandinavian Context. In: *Modernizing the Public Sector: Scandinavian Perspectives*. Ed. /I. Lapsley; H. Knutsson. Abingdon: Routledge, pp. 18-33 (Routledge Critical Studies in Public Management).

Skærbæk, P., Tryggestad, K. and Christensen, M. (2023). Economics performativity and its consequences for accounting and organizational spaces – the case of public sector reforms. I “*Space and Organizing*”, Eds. Franck Cochoy, Gustavo Guzman, and Andreas Diedrich, (Chapter 8).

#### Books



Skærbæk, P.: Økonomistyring og Kultur i en offentlig institution. Et studium af en offentlig institutions økonomistyring og dens forsøg på at imødekomme de nye krav til økonomistyringen i den offentlige sektor. Ph.D.-thesis, 1991.

Økonomistyringens udviklings- og anvendelsesproblemer. Red. P. Melander & P. Skærbæk, DJØF, 1994.

Articles in Nordic books with refereeing processes

Skærbæk, P., Implementering af økonomistyring. I T. B. Jørgensen og P. Melander (red.): *Livet i offentlige organisationer - Institutionsdrift i spændingsfeltet mellem stat, profession og marked*. (Jurist og økonomforbundet Forlag, 1992.)

Skærbæk, P., Strategisk ledelse. I T. B. Jørgensen og P. Melander (red.): *Livet i offentlige organisationer - Institutionsdrift i spændingsfeltet mellem stat, profession og marked*. (Jurist og Økonomforbundet Forlag, 1992.)

Skærbæk, P., Indførelse af økonomistyring i kreative og fagcentrerede organisationer - en evig konfrontation mellem den økonomiske samfundsorden og de skabende livsværdier. I *Økonomistyringens udviklings-og anvendelsesproblemer*. Red. P. Melander & P. Skærbæk, DJØF 1994.

Skærbæk, P., Økonomistyringens strategi mellem teknologi og læring. I Preben Melander (red.) *Økonomistyringens strategi og organisation – 20 bud på økonomistyringens praktiske tilrettelæggelse*. DJØF's Forlag, 1997.

Skærbæk, P., Økonomistyring uden budgetter?, I *Teori og Praksis – Skandinaviske perspektiver på ledelse og økonomistyring*, Red. S. Jönsson og B. Larsen. DJØF's Forlag, 2001.

Skærbæk, P. og Christensen, M. (2015). Rigsrevisionens uafhængighed og de større undersøgelser i et internationalt perspektiv, pp. 218-248. I R. Elm-Larsen og G. Korff, *Offentlig revision i det 21. århundrede*, Karnov Group.

Articles in Nordic refereed, non-refereed journals etc.

Skærbæk, P., Økonomistruktur og design af økonomiinformationssystemer. I *Økonomistyring & Informatik*, Vol. 11, Februar 1995.

Skærbæk, P. Konsekvenser af regnskabssystemet (SCR) for den statslige økonomistyring: Hindrer centrale økonomisystemer decentralisering i staten? I *Økonomistyring og Informatik*, DJØF, efteråret 1995.

Skærbæk, P. & J. Mouritsen, Civilisationen gennem kunst og økonomi. Kulturproduktion på Det Kongelige Teater: I *Nordisk administrativt Tidsskrift*, nr. 3, 1996.

Skærbæk, P., Virksomhedsregnskaber som den nye strategi i Statens Økonomistyring – Styringsproces eller kamp om magten over de statslige finanser. I *Økonomistyring & Informatik*, nr. 4, 1998.

Skærbæk, P., Duplik til Peter Duetoft's og Bo Smidt's replikker til artiklen: Virksomhedsregnskaber som den nye strategi i statens økonomistyring. I *Økonomistyring og Informatik*, nr. 5, 1998.

Skærbæk, P., Virksomhedsregnskaberne i staten: Giver det industrielle regnskabsvæsen mening i staten? I *Samfundsøkonomen*, Sept. 1999.

Skærbæk, P. Den Ekspressive Stat – kommunikation via virksomhedsregnskaber. KMD, 2001.

Skærbæk, P. Statsrevisorerne 150 år. Boganmeldelse i *Nordisk Administrativt Tidsskrift*, Nr. 3, Okt. 2001.

Skærbæk, P., Det årlige maskespil – om regnskaber set i en interaktiv og kommunikativ kontekst. I *Økonomistyring og Informatik*, nr. 3, dec. 2002.

Skærbæk, P., Tællelighedens regime i praksis – Når forvaltningsrevisionens målstandard er i modstrid med økonomistyringens logik, *Økonomistyring og Informatik*, årg. 19, Nr. 3, 2003.

#### Applications to research councils

Skærbæk, P. Revisionsamfundet – Et studium af Rigsrevisionens beretningsvirksomhed ud fra et socialkonstruktivistisk perspektiv, Forskningsprojektansøgning til Statens Samfundsvidenskabelige forskningsråd, 2000. Granted 3 Mio. D. Kr. (A study of the National Audit Office of Denmark's VFM audit reports in a social and political context).

#### Reports for industry and other organizations

Skærbæk, P. og K. Wiencken: Økonomistyring på Det Økonomiske Fakultet. Handelshøjskolen i København. Handelshøjskolen i København. 1993.

Melander, P. og P. Skærbæk, Gud bevare kongen .. og DSB Rederi - DSB Rederi's økonomistyring i strategisk og organisatorisk belysning – Økonomistyringens realiteter og potentialer under transformationen fra stat til marked. DSB Rederi, 1996.

Skærbæk, P., O. Heedegaard og L.K. Jørgensen, Det Udviklende Arbejde og Virksomhedsøkonomiske effekter – En dokumentationsanalyse, Rådgivende Sociologer, 1998.

Skærbæk, P. og P. Melander, *Kriseledelse i Trafikministeriet*, 2003.

Skærbæk, P. og P. Melander, Notat om Udenrigsministeriets årsrapport for 2001 og 2002, Udenrigsministeriet, 2003.

Skærbæk, P. Kommentarer og bemærkninger til konsulentrapporterne om Politiets økonomistyringssystemer POLSAS/POLTID afgivet af KPMG, Dansk Politiforbund, 2004.

Skærbæk, P. Takststyring i den offentlige sektor – fordele og ulemper, Dansk Handelsskolelederforening, 2005.

Skærbæk, P., P. Öhman, P. Montgomery, F. Svärdesten and A. Grönlund. Riksrevisionen – effektivitetens, rättssäkerhetens och demokratins väktare – et studie av effektivitetsrevisioner 2003-2007, 2008.

Peter Skærbæk; Jesper Banghøj; Leif Christensen; Jytte Grambo Larsen; Carsten Rohde; Thomas Skinnerup / Universiteternes nye kontoplan og dens fokus på beregning af enhedsomkostninger : Rapport fra delprojekt 3: Finansiering af den offentlige forskning i Danmark.

Frederiksberg : Institut for Regnskab. Copenhagen Business School, 2019, 55 p.

#### Articles for public debates/contributions for public debate

Skærbæk, P., Den evige konfrontation mellem kunst og økonomi. Kronik i *Information* 1.7.1991. (Feature article).

Skærbæk, P., "Spillet mellem faglighed og økonomi, *Lægen*, Oktober, 1994.

Skærbæk, P., Effektivitet frem for politisk taktik. Erhvervskronik i ErhvervsDebat, *Berlingske Tidende*.

Skærbæk, P., "Når der går politik i administrationen – debatten om virksomhedsregnskaber".

Artikel i *Administrativ Debat*, Nr. 2, Juli, 2001. (Article in a public sector journal).

Skærbæk, P., Pervasive communication og demokrati, *OnEdge*, Nr 1, KnowledgeLab, Syddansk Universitet, 2006.

Skærbæk, P., Rigsrevisionen skal tidligere ind. Kommentar i *Berlingske Tidende*, 11/2 2008.

Skærbæk, P. (2017) Kig op for at placere ansvaret for skandalen i Skat,

Kronik i *Politiken*, 9.2. 2017. (feature article)

Kronik i *Politiken* 14. December 2018. (feature article)

Kronik i *Berlingske*, I det offentlige må lederen gerne være inkompetent - så længe han ikke selv tager af kassen 11.7.2019, p. 24-25, Feature article.

Kronik i *Berlingske*, Peter Skærbæk / Britta-sag, udbytteskat og nu svindel i Forsvaret - de mange skandaler var helt forudsigelige 12.12.2019, p. 32, Feature article

Kjell Tryggestad; Peter Skærbæk / Politireformer: Hvordan økonomiske teorier bidrager til reformsvikt i offentlig sektor Lillehammer : Gudbrandsdølen Dagningen 29.9.2022

Kronik i *Berlingske*, Peter Skærbæk and Kjell Tryggestad, 2023, Professorer, De store samfundsreformer baserer sig på antagelser om en virkelighed, som ikke findes. *Berlingske* 1201 2023 (Feature article).

Statements and interviews in newspapers/workplace papers (not complete)

Commentary in an article in *Børsen*, 20/11 1995. (Oprøret mod Økonomistyrelsen ulmer stadig.

Commentary in an article in *Berlingske Tidende Business*, 9/8 1999. Vildledende statsregnskaber (Debate about annual reports in public sector).

Commentary in an article in *Berlingske Tidende Business*, 9/8 1999. Frygt for nytteløs dyr EDB-investering. (Debate about annual reports in public sector)

Commentary in an article in *Berlingske Tidende Business* 11/8 1999. Regnskabssjusk i staten (Debate about annual reports in public sector).

Commentary in an article in *Berlingske Tidende Business* 12/8 1999. Politikere kræver bedre statsregnskaber (Debate about annual reports in public sector).

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