

CV

Kalle Kraus

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Education

2010	International teacher's program at Kellogg Business School
2003-2007	Ph D Program, Department of Accounting, Stockholm School of Economics.
2003	Pedagogical course for executive and higher education teaching
1999-2003	MsC in Accounting from the Stockholm School of Economics

Academic positions

July 2019-	Head of Accounting Department, Stockholm School of Economics
2018-	Professor (part-time), Accounting, Monash University
2016-	Professor, Management Accounting, Stockholm School of Economics
2013-2016	Tenured Associate Professor at Department of Accounting, Stockholm School of Economics
2007-2013	Assistant Professor at the Department of Accounting, Stockholm School of Economics

Visiting academic positions

2017-2018	Visiting Professor, SNF Research, Norwegian School of Economics
Spring 2015	Visiting researcher at Scancor, Stanford University, USA.
Spring 2005	Visiting researcher at Kyoto University, Graduate School of Economics, Japan

Professional honors (selection)

2024-	Associate Editor of <i>Management Accounting Research</i>
Ongoing	Member of the Editorial Boards of <i>European Accounting Review</i> and <i>Journal of Management Control</i>
Ongoing	Ad-hoc reviewer <i>Accounting, Organizations and Society, Accounting, Auditing & Accountability Journal, Contemporary Accounting Research, Critical Perspectives on Accounting, Qualitative Research in Accounting & Management, The Accounting Review</i>
2016-2021	Associate editor of <i>Scandinavian Journal of Management</i> , responsible for submissions related to accounting

2016-2017	Member of ‘The Swedish National Financial Management Authority’s council for government accounting’
2015	International expert evaluating research applications for the Swiss National Science Fund
2013-2014	Awarded “Teacher of the year”, 2013 and 2014, SSE MBA class 2011 and 2012, Stockholm School of Economics
2011	Awarded “Best Teacher” in the 2011 Master in General Management at Stockholm School of Economics
2009	Held one of the lectures at the SSE 100-year celebrations

Ph.D supervision

Ongoing

Supervisor	Anastasiya Klyuchko (2017-), management control
Assistant Supervisor	Malin Lund (2005-), management control

Completed

Supervisor	Patrik Tran (Ph.D 18/12-2020), management control
Supervisor	Gabriel Karlberg (Ph.Lic 20/9-2016), management control
Assistant Supervisor	Kai Krauss (Ph.D 28/5-2021), management control
Assistant Supervisor	Eva Hagbjer (Ph.D 10/12-2014), management control
Assistant Supervisor	Per Åhblom (Ph.D 8/6-2017), financial accounting
Assistant Supervisor	Tina Sigonius (Ph.D 22/11-2019), financial accounting

Publications

A. Books

1. Carlsson-Wall, M., Håkansson, H., Kraus, K., Lind, J., Strömsten, T. (2018) eds. *Accounting, innovation and inter-organisational relationships*. Routledge.
2. Håkansson, H., Kraus, K. & Lind, J. (2010) eds, *Accounting in Networks*, Routledge.
3. Kraus, K., (2007), *Sven, inter-organisational relationships and control – a case study of domestic care of the elderly in Stockholm*, Ph D Thesis, Stockholm School of Economics.

B. Journal articles

1. Chua, W.F., Graaf, J., Kraus, K. (2022). Mapping and contesting peer selection in digitalized public sector benchmarking. *Financial Accountability & Management*, 38(2), 223-251.
2. Carlsson-Wall, M., Goretzki, L., Hofstedt, J., Kraus, K. & Nilsson, C-J. (2022). Exploring the implications of cloud-based enterprise resource planning systems for public sector management accountants. *Financial Accountability & Management*, 38(2), 177-201.
3. Graaf, J., Kraus, K., Strömsten, T. (2022). The problematics of financialization – On the important (but neglected) horizontal axis of organizational action. *Critical Perspectives on Accounting*. <https://doi.org/10.1016/j.cpa.2021.102339>

4. Carlsson-Wall, M., Iredahl, A., Kraus, K., Wiklund, M. (2021). The role of management controls in managing heterogeneous interests during extreme situations: The Swedish migrant crisis in 2015. *Qualitative Research in Accounting & Management*, 18, 1-25.
5. Carlsson-Wall, M., Goretzki, L., Kraus, K., Lind, J. (2021). Exploring the role of management control anchor practices in new product development. *European Accounting Review*, 30, 251-276.
6. Carlsson-Wall, M., Kaarbøe, K., Kraus, K., Meidell, A. (2021). Risk management as passionate imitation – the interconnections among emotions, performance metrics, and risk in a global technology firm. *Abacus*, 57, 72-100.
7. Baxter, J., Carlsson-Wall, M., Chua, W.F., Kraus, K. (2019). Accounting for the cost of sports-related violence: A case study of the socio-politics of ‘the’ accounting entity. *Accounting, Auditing and Accountability Journal*, 32, 1956-1981.
8. Carlsson-Wall, M., Hirner, P., Kraus, K., Lewinski, A. (2019). The role of technocratic and socio-ideological control in managing tensions when integrating international subsidiaries. *Qualitative Research in Accounting & Management*, 16, 434-455.
9. Baxter, J., Carlsson-Wall, M., Chua, W.F., Kraus, K. (2019). Accounting and passionate interests – the case of a Swedish football club. *Accounting, Organizations and Society*, 74, 21-40.
10. Carlsson-Wall, M., Kraus, K., Meidell, A., Tran, P. (2019). Managing risk in the public sector – the interaction between vernacular and formal risk management systems. *Financial Accountability & Management*, 35, 3-19.
11. Hagbjer, E., Kraus, K., Lind, J., Sjögren, E (2017). Role attribution in public sector accountability processes: dynamic and situation-specific accountant and constituent roles. *Qualitative Research in Accounting & Management*, 14, 367-389.
12. Kraus, K., Kennergren, C., von Unge, A (2017). The interplay between ideological control and formal management control systems – a case study of a non-governmental organisation. *Accounting, Organizations and Society*, 63, 42-59.
13. Carlsson-Wall, M., Kraus, K., Karlsson, L (2017). Management control in pulsating organisations – a multiple case study of popular culture events, *Management Accounting Research*, 35, 20-34.
14. Kraus, K., Strömsten, T (2016). Internal/inter-firm dynamics and power – a case study of the Ericsson-Vodafone relationship. *Management Accounting Research*, 33, 61-72.
15. Carlsson-Wall, M., Kraus, K., Messner, M (2016). Performance measurement systems and the enactment of different institutional logics: Insights from a football organization. *Management Accounting Research*, 32, 45-61.
16. Carlsson-Wall, M., Kraus, K., Lund, M., & Sjögren, E (2016). Accounting talk through metaphorical representations – change agents and organisational change in home-based elderly care”, *European Accounting Review*, 25, 215-243.
17. Carlsson-Wall, M., Kraus, K., & Lind, J (2015). Strategic management accounting in close inter-organisational relationships, *Accounting and Business Research*, 45, 27-54.
18. Kraus, K., Håkansson, H., & Lind, J (2015). The marketing-accounting interface – problems and opportunities, *Industrial Marketing Management*, 46, 3-10.

19. Carlsson-Wall, M., & Kraus, K (2015). Opening the black box of the role of accounting practices in the fuzzy front-end of product innovation. *Industrial Marketing Management*, 45, 184-194.
20. Kraus, K., & Strömsten, T (2012). Going public: the role of accounting and shareholder value in making sense of an IPO, *Management Accounting Research*, 23, 186-201.
21. Kraus, K (2012). Heterogenous accountingisation – accounting and inter-organisational cooperation in home care services, *Accounting, Auditing and Accountability Journal*, 25, 1080-1112.
22. Carlsson-Wall, M., Kraus, K., & Lind, J (2011). The interdependencies of intra- and inter-organisational controls and work practices – the case of domestic care of the elderly, *Management Accounting Research*, 22, 313-329.
23. Kraus, K. & Lind, J (2010). The impact of the corporate balanced scorecard on corporate control – a research note, *Management Accounting Research*, 21, 265-277.
24. Carlsson-Wall, M., Kraus, K. & Lind, J (2009). Accounting and distributed product development, *IMP Journal*, 3, 2-27.

C. Contributions to books

1. Carlsson-Wall, M., Kraus, K. (2018). Accounting, cross-company negotiations and time-based compromises – a case study of product innovation. In Carlsson-Wall, M., Håkansson, H., Kraus, K., Lind, J., Strömsten, T. *Accounting, innovation and inter-organisational relationships*. Routledge.
2. Håkansson, H., Kraus, K. & Lind, J (2010). Accounting in networks as a new research field, in *Accounting in networks*, eds. Håkansson, H., Kraus, K. & Lind, J. Routledge.
3. Kraus, K. & Lindholm C (2010). Accounting in inter-organisational relationships within the public sector, in *Accounting in networks*, eds. Håkansson, H., Kraus, K. & Lind, J. Routledge.
4. Carlsson-Wall, M. & Kraus, K (2010). Target costing in inter-organisational relationships and networks, in *Accounting in networks*, eds. Håkansson, H., Kraus, K. & Lind, J. Routledge.
5. Håkansson, H., Kraus, K., Lind, J. & Strömsten, T (2010). Accounting in networks – the industrial-network approach, in *Accounting in networks*, eds. Håkansson, H., Kraus, K. & Lind, J. Routledge.
6. Håkansson, H., Kraus, K. & Lind, J (2010). Accounting in networks – the next step, in *Accounting in networks*, eds. Håkansson, H., Kraus, K. & Lind, J. Routledge.
7. Kraus, K. & Lind, J (2008). Styrningens gränsskapande egenskaper och dess effekter på verksamheten i interorganisatoriska relationer – ett nedslag i äldrevården, in *Redovisning i fokus*, eds. Jennergren P. Lind, J. Schuster, W. Skogsvik, K. Sockholm: EFI.
8. Kraus, K. & Östman, L (2008). Eviga frågor och nya, in *Redovisning i fokus*, eds. Jennergren P. Lind, J. Schuster, W. Skogsvik, K. Stockholm: EFI.
9. Kraus, K., & Lind, J (2007). Management control in inter-organisational relationships, in: Hopper, T., Northcott, D., Scapens, R, (red.), *Issues in Management Accounting*, 3rd edition, Prentice Hall, 269-296.

D. Papers in review in high-ranked accounting journals

1. Chua, W-F., Graaf, J., Kraus, K. "There is no one best – a study of a quality ranking", R&R (3rd round) *Accounting Organizations and Society*
2. Kraus, K., Mikes, A., Veliz, C. "Explicating moral discourse in organisations: how accounting enable morally grounded compromises". R&R (3rd round) *Accounting Organizations and Society*
3. Huber, C., Kraus, K., Meidell, A. "Interconnections between enterprise risk management and the balanced scorecard". In review (1st round) *Management Accounting Review*

E. Pedagogical writing

1. Hartmann, F., Kraus, K., Nilsson, G., Anthony, R.N., Govindarajan, V., 2021, *Management Control Systems*, Second European version. McGraw-Hill.
2. Anthony, R.N., Govindarajan, V., Hartmann, F., Kraus, K., Nilsson, G., 2014, *Management Control Systems*, European version. McGraw-Hill.
3. Greve, J., Kraus, K., 2013. *Kapitalkostnad och styrning av rörelsekapital* [Cost of capital and controlling working capital]. In: Olve, N-G., Nilsson, F., *Controllerhandboken*, Liber.

F. Professional articles and books

1. Goretzki, J., & Kraus, K. (2020). Balancing diagnostic and interactive control systems. In uncertain times, Chief Financial Officers and business controllers are more important than ever. In: *Sweden through the crisis*. 133-140.
2. Carlsson-Wall, M. & Kraus, K. (2019). "Metaphors for Business Partners." *Controlling & Management Review* 63, no. 5: 20-25.
3. Carlsson-Wall, M. & Kraus, K. (2018). Att leda och styra en hybridorganisation. In: *Sport Management Del 1 Idrottens organisationer i en svensk kontext*. 172-189.
4. Carlsson-Wall, M. & Kraus, K. (2014). "Target costing – det strategiska ledningssystemet som är Leans okända syster", *Management of Innovation and Technology* (Nr 4, December 2014).
5. Kraus, K. & Lind, J. (2009) "Professionalism kontra styrning i äldrevården", *Kommunal Ekonomi* (3, 2009).
6. Kraus, K. & Lind, J. (2009) "Liten strategisk nytta av balanserade styrkort", *Agenda* (3/09).
4. Kraus, K. (2008) "Sven eller pengarna? Styrningsdilemman i äldrevården", Stockholm: EFI & Öhrlings PriceWaterhouseCoopers.
5. Kraus, K & Lind, J. (2008) "Hur läggs vårdpusslet om styrningen bara sågar ut bitarna", in *Detta borde vårddebatten handla om*, eds. Helgesson, C-F och Winberg, H. Stockholm: EFI.

6. Carlsson-Wall, M., & Kraus, K., 2006, "*Privat–offentlig samverkan – från idé till fungerande praktik*", [Private-public partnerships – from idea to well-functioning practice] KBM:s Temaserie 2006:2, Krisberedskapsmyndigheten
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Teaching

Since 2003 I have been involved in teaching at the Stockholm School of Economics and on our Executive Programmes. I have broad experience from developing and delivering financial education to students and management teams concerning all different parts of Accounting; Financial Accounting, Management Accounting/Control and Financial Analysis. In the undergraduate and graduate programmes I have been involved in the following courses:

- *Basic Accounting* (bachelor level)
- *Accounting I: Understanding Financial Reports* (bachelor level)
- *Performance measurement and business control* (bachelor level)
- *Strategic Management Control* (master level)
- *Using Accounting Reports* (master level)
- *Current Issues in Accounting and Financial Management* (master level)
- *Accounting and Financial Statement Analysis* (master level).
- *Financial Communication* (master level)
- *Accounting and financial control for new business* (master level)

Throughout the years I have also been involved in a number of open as well as tailor-made Executive Programmes for Executive Education at Stockholm School of Economics.