

# Final report

## Project information and reporting objectives

### Project information

<b>Project number:</b>	349506
<b>Project title:</b>	Scandinavian Accounting Research Conference and Doctoral Consortium 2024
<b>Activity / Programme:</b>	FINANSMARKED
<b>Project manager:</b>	Renders, Annelies
<b>Project owner:</b>	Institutt for regnskap, revisjon og foretaksøkonomi, STIFTELSEN HANDELSHØYSKOLEN BI
<b>Project period:</b>	2024.06.01 - 2025.01.01

### Reporting objectives

- |   |                       |
|---|-----------------------|
| 1. <b>Main page of the progress report:</b> Update progress report up to project completion date.   | <b>Completed</b>      |
| 2. <b>Final accounts:</b> Give a summary of the financial status of the project   | <b>Completed</b>      |
| 3. <b>Outcomes and impacts:</b> I understand that the information entered into the field for Outcomes and impacts will be made publicly accessible* | <b>Completed</b>      |
| 4. <b>Results report:</b> Attach results report   | <b>Completed</b>      |
| 5. <b>Special reports:</b> Any requests for special reports must be fulfilled. Have special reports been submitted?                                 | <b>Not applicable</b> |
| 6. <b>Final data management plan:</b> Has the final data management plan been uploaded?   | <b>Not applicable</b> |

## Final accounts

### Actual cost plan (Amount in NOK 1000)

Account	2025	2024	Total sum
Payroll and indirect expenses	0	157	157
Procurement of R&D services	0	0	0
Equipment	0	0	0
Other operating expenses	0	257	257
<b>Sum</b>	0	414	414

### Actual cost code (Amount in NOK 1000)

Account	2025	2024	Total sum
Trade and industry	0	0	0
Research institutes	0	0	0
Universities and university colleges	0	414	414
Other sectors	0	0	0
Abroad	0	0	0
<b>Sum</b>	0	414	414

### Actual funding plan (Amount in NOK 1000)

Account	2025	2024	Total sum
The Research Council	196	0	196
Own financing	0	218	218
Public funding	0	0	0
Private funding	0	0	0
International funding	0	0	0
Deviation	196	-196	0
Deviation basis	0	414	414
<b>Sum</b>	196	218	414

## Comment

Summary of the actual expenses, all RCN funded:

- Accommodation: 30.964 (Budget: 67.200)
- Travel: 63.170 (Budget: 88.000)
- Food and hospitality: 100.831 (Budget: 91.200)
- Gifts: 714 (Not budgeted)

Total RCN funded costs: 195.679.

Own financing from BI:

- Hours spent on the planning and execution of the conference: 157.050
- Rooms and venues: 60.800

The total RCN funded costs were budgeted at 246.400. The final RCN funded costs were 50.721 lower than budgeted. The deviation is primarily due to low costs on accommodation and travel.

## Impacts and effects

### Anticipated outcomes and impacts - from the grant application form

The aim of the conference is to increase the quality of accounting research in the Nordic countries. By continuing to organize a high-quality conference, we are able to increase the quantity and quality of accounting research in the Nordic region, partly because we contribute to increase the quality of the PhD students and partly because we make Norway, and BI in particular, visible. We are very pleased to report that increased visibility through the conference (which has been sponsored by Finansmarkedsfondet and BI or only BI) and investments made by BI has enabled BI to hire two professors, one associate professor, and five assistant professors the last six years.

The quality and quantity of the faculty in the accounting group reach a level in 2023 that has led BIs top management and Senate to approve the launch of a specialization in accounting in the PhD program. The sixth SARC 2024 will coincide with the start of the first cohort of accounting PhD students at BI.

### Achieved and potential outcomes and impacts - based on the project results

The conference attracted many high-quality researchers from Scandinavia and abroad. The keynote speaker was an editor of one of the top-three accounting journals. The doctoral colloquium was attended by 15 PhD students who received feedback on their proposals from faculty members. We are very pleased to report that increased visibility through the conference and investments made by BI has enabled BI to hire two professors, one associate professor, and five assistant professors the last six years. Simultaneously, this increase in the accounting research faculty has also led to the launch of a specialization in accounting in the PhD program. The sixth SARC 2024 coincided with the start of the first cohort of accounting PhD students at BI.

## Results - Summary

### Uploaded results - summary

**Original filename:** SARC\_Conference\_Report\_2025.pdf

**File reference:** RESULTAT\_Sluttrapport11887522.pdf

### Message to the Research Council of Norway

## Special reports

Comment

Uploaded file

## Final data management plan

Uploaded final data management plan

## Progress report

### Project information and reporting objectives

#### Project information

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<b>Project period:</b>	2024.06.01 - 2025.01.01
<b>Report period:</b>	2024.06.01 - 2025.01.01

#### Reporting objectives

1. **Popular science presentation:** I understand that the text of the popular science presentation will be made publicly available\* **Yes**
2. **Results:** Has information on publications been provided? **Yes**
3. **Performance indicators:** All results data that have emerged from the project are to be reported. Has this been done? **Yes**
4. **Fellowship grants:** Information regarding all fellowship grants must be complete and correct. Have you updated the man-months and other information for each fellowship-holder? **Yes**
5. **International cooperation:** The extent of international cooperation is to be indicated. Has any international cooperation taken place during the report period? **No**
6. **Special reports:** If any requests for special reports have been put forth by the case officer at the Research Council, these must be fulfilled. **No**

## Popular science presentation

### Popular science presentation (Norwegian)

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### Popular science presentation - Updated (Norwegian)

The Scandinavian Accounting Research Conference and Doctoral Consortium samler internasjonale og skandinaviske forskere innen regnskapsfeltet. Konferansen strekker seg over to dager og starter med et doktorgradskonsortium. Doktorgradskonsortiet er dedikert til å fremme den akademiske veksten til PhD-kandidater og forskere i tidlige karrierefaser ved å tilby grundig tilbakemelding på deres forskningsforslag. Hovedkonferansen inneholder seks innsiktsfulle presentasjoner ledsaget av diskusjoner ledet av anerkjente internasjonale og skandinaviske akademikere. Konferansen har som mål å fremme et kollegialt og innbydende miljø, og oppmuntre til livlige diskusjoner og meningsfulle forbindelser blant deltakerne.

Konferansen som ble holdt i august 2024 viste presentasjoner fra akademikere tilknyttet HEC Paris, London Business School, Rotman School of Management, ESSEC Business School, BI Norwegian Business School og Erasmus-universitetet. Disse presentasjonene ble diskutert av eksperter fra Oregon State University & BI Norwegian Business School, NHH Norwegian School of Economics, Handelshøyskolen i Stockholm, og London School of Economics.

I tillegg hadde konferansen en nøkkelnoteadresse om "Skatteforskning - En mulighet for regnskapsforskere" av Martin Jacbo, en fremstående professor fra IESE Business School.

### Popular science presentation (English)

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### Popular science presentation - Updated (English)

The Scandinavian Accounting Research Conference and Doctoral Consortium brings together international and Scandinavian researchers within the accounting domain. The conference spans two days and kicks off with a Doctoral Consortium. The Doctoral Consortium is dedicated to nurturing the academic growth of PhD candidates and early-stage researchers by offering in-depth feedback on their research proposals. The main conference features six insightful presentations accompanied by discussions led by esteemed international and Scandinavian scholars. The conference aims to foster a collegial and welcoming environment, encouraging lively discussions and meaningful connections among participants.

The Conference held in August 2024 showcased presentations from academics affiliated with HEC Paris, London Business School, Rotman School of Management, ESSEC Business School, BI Norwegian Business School, and Erasmus University. These presentations were discussed by experts from Oregon State University & BI Norwegian Business School, NHH Norwegian School of Economics, Stockholm School of Economics, and the London School of Economics.

Additionally, the conference featured a keynote address on "Tax Research - An Opportunity for Accounting Researchers" by Martin Jacbo, a distinguished professor from IESE Business School.

## Message to the Research Council of Norway

The doctoral colloquium and conference has taken place at the end of August 2024. It was a success with 60 participants of which 15 PhD students attended the doctoral colloquium.

## Results

## Performance indicators

### Dissemination measures for the general public

Popular science publications (articles/books, books/articles in the public debate, documents formally circulated for review, exhibitions, fiction, etc..)

2024	2025	Cumulative number
0	0	0

New publication in the media (newspapers, radio, TV, etc..)

2024	2025	Cumulative number
0	0	0

### Industry-oriented R&D results

New/improved methods/models/prototypes finalised

2024	2025	Cumulative number
0	0	0

### Introduction of new/improved methods/models/technology to enhance value creation

Bedrifter utenfor prosjektet som har innført nye/forbedrede metoder/modeller/teknologi

2024	2025	Cumulative number
0	0	0

Companies participating in the project that have introduced new/improved work processes/business models

2024	2025	Cumulative number
0	0	0

Companies participating in the project that have introduced new/improved methods/technology

2024	2025	Cumulative number
0	0	0

### New business activity

New companies launched as a result of the project

2024	2025	Cumulative number
0	0	0

New business areas in existing companies, resulting from the project

2024	2025	Cumulative number
0	0	0

## Commercial results to which the project has contributed

Licensing agreements signed (excluding software user licenses)

2024	2025	Cumulative number
0	0	0

Patents registered (the same patent in different countries counts as 1 patent)

2024	2025	Cumulative number
0	0	0

New/improved products finalised

2024	2025	Cumulative number
0	0	0

New/improved processes finalised

2024	2025	Cumulative number
0	0	0

New/improved services finalised

2024	2025	Cumulative number
0	0	0

## Fellowship grants

Fellowship grants funded under the project

## International cooperation

International cooperation funded under the project (in NOK 1000)

Amount in NOK 1000

Country	2024	2025
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## Special reports

Comment

Uploaded file