

## SLUTTRAPPORT

**Prosjektnummer:** 274577  
**Prosjekttittel:** Making Transparency Possible - Interdisciplinary dialogues  
**Prosjektleder:** Krøvel, Roy  
**Aktivitet / Program:** FINANSMARK  
**Prosjektansvarleg:** FAKULTET FOR SAMFUNNSVITENSKAP

- Framdriftsrapport:** Ajourfør framdriftsrapport fram til prosjektslutt. Utfi ½rt
- Sluttrekneskap:** Gi eit samandrag av økonomien i prosjektet. Utfi ½rt
- Verknader og effektar:** Eg er inneforstått med at teksta i feltet for Virkninger og effekter framstilling vil verta offentleg tilgjengeleg\* Utfi ½rt
- Resultatrapport:** Legg ved resultatrapport. Utfi ½rt
- Andre resultat:** Gi opplysningar om andre resultat. Utfi ½rt
- Særskild rapportering:** Dersom det ligg føre krav om særskild rapportering, skal dette gjerast. Ikkje aktuelt
- Datahandteringsplan:** Er endeleg datahandteringsplan lasta opp? Ikkje aktuelt

### Sluttrekneskap

#### Faktiske utgifter (i NOK 1000)

Konto	2018	2019	2020	2021	2022	Totalsum
Personal- og indirekte kostnader	556	610	588	81		1835
Innkjøp av FoU-tenester						0
Utstyr						0
Andre driftskostnader	310	343	329			982
Sum	866	953	917	81	0	2817

### Faktisk kostnadsstad (i NOK 1000)

Konto	2018	2019	2020	2021	2022	Totalsum
Næringsliv						0
Instituttsektor						0
UoH-sektor	266	335	280	81		962
Andre sektorar	600	618	637			1855
Utlandet						0
Sum	866	953	917	81	0	2817

### Faktisk finansiering (i NOK 1000)

Konto	2018	2019	2020	2021	2022	Totalsum
Forskningsrådet	800	824	649	94		2367
Eigenfinansiering	147	150	150	3		450
Offentleg finansiering						0
Privat finansiering						0
Internasjonale midlar						0
Avvik	81	21	-118	16	0	0
Sum	866	953	917	81	0	2817

### Kommentar

Kommentar til underforbruket fra Finansmarkedsfondet på 106.000 kroner: Underforbruket skyldes reduserte kostnader til reise knyttet til workshop og konferanse. Det skyldes igjen reiserestriksjoner pga av covid-19 som førte til at deler av de planlagde reisene ikke kunne gjennomføres.

1. Gi eit samandrag av økonomien i prosjektet.

Utfi ½rt

### Verknader og effektar

#### Forventa verknader og effektar

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#### Oppnådde verknader og effektar

Verknadar: Auka tverrfagleg samarbeid om illicit financial flows. Auka samarbeid mellom journalistikk og fagfolk frå økonomi og jus. Etablert forum for diskusjon mellom journalistar på området og offentlege instansar. Gryande samarbeid mellom journalistikk og investorar. Effekt: Betre kvalitet på utdanning av økonomijournalistar Utvikling av metodar for journalistisk gransking av finansfeltet

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5. Eg er inneforstått med at teksta i feltet for Virkninger og effekter framstilling vil verta offentleg tilgjengeleg\* Utfi ½rt

## **Resultatrapport**

### **Melding til Noregs forskingsråd**

**Originalfil:** Results report for.pdf  
**Filreferanse:** Resultat\_rapport11830700.pdf

2. Legg ved resultatrapport. Utfi ½rt

## **Andre resultat**

### **Gi opplysningar om andre resultat (Arrangement, Medieoppslag, Fi ½retak).**

3. Gi opplysningar om andre resultat. Utfi ½rt

## **Særskild rapportering**

### **Alternativ 1:**

### **Alternativ 2:**

**Originalfil:** Results report for.pdf  
**Filreferanse:** SARSKILT\_Sluttrapport11830700.pdf

4. Dersom det ligg føre krav om særskild rapportering, skal dette gjerast. Ikkje aktuelt

## **Endeleg datahandteringsplan**

**Originalfil:**  
**Filreferanse:**

6. Er endeleg datahandteringsplan lasta opp? Ikkje aktuelt

## FRAMDRIFTSRAPPORT

Prosjektnummer:	274577
Prosjekttittel:	Making Transparency Possible - Interdisciplinary dialogues
Prosjektleder:	Krøvel, Roy
Aktivitet / Program:	FINANSMARK
Prosjektansvarleg:	FAKULTET FOR SAMFUNNSVITENSKAP
Prosjektperiode:	01.01.2018 - 01.01.2022
Rapporteringsperiode:	01.10.2020 - 31.12.2021

1. **Populærvitenskapleg framstilling:** Eg er innforstått med at teksten i felta for Populærvitenskapleg framstilling vil bli offentleg tilgjengeleg\* Utfi ½rt
2. **Resultatinformasjon:** Er opplysningar om publisering gitt? Ja
3. **Resultatindikatorar:** Alle resultatdata som er komne fram i prosjektet, skal rapporterast. Er rapportering gjort? Ja
4. **Stipend:** Opplysningar om alle stipend må vere fullstendige og rette. Har du oppdatert månadsverk og andre opplysningar for kvar stipendiat? Ja
5. **Internasjonalt:** Ein skal gi nemne omfanget av internasjonalt samarbeid. Har det vore slikt samarbeid i perioden? Nei
6. **Særskild rapportering:** Dersom det ligg føre krav om særskilt rapportering i ei eiga melding frå saksbehandlar i Forskingsrådet, skal dette gjerast. Er særskild rapportering gjort? Nei

### Populærvitenskapeleg framstilling

#### Populærvitenskapleg framstilling (Norsk)

Populærvitenskaplig framstilling - Norsk

Dette prosjektet vil medverke til at publikum får innsikt og betre forståing for korleis finansmarknaden fungerer. Vi meiner at finansmarknaden treng offentleg debatt om juridiske og etiske spørsmål basert på open tilgang til informasjon. Dei sameinte nasjonar har inkludert regulering av finansmarknadar som eit av fleire mål for berekraftig utvikling.

Dei siste åra har gravande journalistar medverka til avsløringar knytt til «Panama-papers», «Swiss Leaks» og «Lux Leaks» som viser korleis offentleg debatt om finansflyt vert hindra gjennom utbreidd bruk av hemmelegald. Men samarbeid om gravande journalistikk på tvers av grenser har medverka til å skape merksemd om illegal finansflyt og skatteparadis. For å skape djupare innsikt og forståing er publikum avhengig av at journalistar har kunnskap og evne til å samle inn, vurdere og presentere komplisert informasjon på ein pålitelig måte. Prosjektet undersøker korleis me kan medverke til å styrke kvaliteten på slik gravande journalistikk. Det gjer me freiste å få til gjennom å etablere tverrfagleg dialog mellom gravande journalistar og fagekspertar på områder som økonomi, finans, revisjon, jus, media og journalistikk.

Prosjektet starta i januar 2018. Det fyrste store arrangementet var ein workshop og konferanse for inviterte deltakarar som vart gjennomført over to dagar i februar 2018. Resten av året vart i hovudsak brukt til å arbeide med ein antologi på CappelenDam som vart lansert på ein

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konferanse i mars 2019. Antologien inneholdt 19 originale artiklar basert på arbeidet i prosjektet. På konferansen i mars 2019 heldt Anya Schiffrin (Columbia University) og Joseph Stiglitz (Columbia University) keynotes om journalistikk, informasjonsasymmetri og finans.

### **Populærvitenskapleg framstilling (Engelsk)**

Populærvitenskaplig framstilling - Engelsk

This project seeks to increase public understanding of financial markets. We believe the functioning of financial markets depends on openness to allow for public debates on legal and ethical issues.

Illicit financial flows and tax havens merit increased public debate based on the size and importance of the phenomenon. For instance, Global Financial Integrity estimate that US\$1.1 trillion left developing countries in illicit financial outflows in 2013. The UN has consequently included improving regulation of global financial markets in the Sustainable Development Goals. Over the last few years, however, investigative journalism such as the so-called Panama-papers, the Swiss Leaks and the Lux Leaks etc. has made it clear that public understanding of financial markets is being hindered by secrecy mechanisms and illicit financial flows.

Cross border investigative journalism has proved important in order to draw public attention to the problems of illegal financial flows and tax havens. Public understanding, however, depends on journalists' ability to gather, assess and present complex information in a sound manner. As a result, we additionally seek to understand how the quality of journalism on financial flows and tax havens can be improved. The project seeks to achieve this goal by establishing an interdisciplinary dialogue between investigative journalists and experts in economy, law and journalism. The first major activity was a workshop and conference held February 2018 where the participants discussed preliminary findings and began planning of joint publications. We decided to publish an anthology of 19 original articles building on the project. The book was launched at the Making Transparency Possible conference in March 2019 where Anya Schiffrin and Joseph Stiglitz (Columbia University) gave the keynotes on journalism, information asymmetry and finance.

### **Populærvitenskapleg framstilling - Oppdatert (Norsk)**

Populærvitenskaplig framstilling - Norsk

Dette prosjektet har medverka til å skape innsikt og betre forståing for korleis finansmarknaden fungerer. Det er naudsynt å skape offentleg debatt om juridiske og etiske spørsmål i finansmarknaden basert på open tilgang til informasjon.

Dei siste åra har gravande journalistar medverka til avsløringar knytt til «Panama-papers», «Swiss Leaks» og «Lux Leaks» som viser korleis offentleg debatt om finansflyt vert hindra gjennom utbreidd bruk av hemmelegald. Men samarbeid om gravande journalistikk på tvers av grenser har medverka til å skape merksemd om illegal finansflyt og skatteparadis. For å skape djupare innsikt og forståing er publikum avhengig av at journalistar har kunnskap og evne til å samle inn, vurdere og presentere komplisert informasjon på ein pålitelig måte. Prosjektet undersøker korleis me kan medverke til å styrke kvaliteten på slik gravande journalistikk. Det har vi fått til gjennom å etablere tverrfagleg dialog mellom gravande journalistar og fagekspertar på områder som økonomi, finans, revisjon, jus, media og journalistikk.

Prosjektet starta i januar 2018. Prosjektet har kvart år arrangert konferansen Making Transparency Possible med deltakarar frå både journalistikk, økonomi, jus og offentlege instansar. Den andre hovudaktiviteten var produksjon av ein antologi på CappelenDam. Den vart lansert i 2019.

Antologien inneholdt 19 originale artiklar basert på arbeidet i prosjektet. På konferansen i mars 2019 heldt Anya Schiffrin (Columbia University) og Joseph Stiglitz (Columbia University) keynotes om journalistikk, informasjonsasymmetri og finans. Arbeidet i 2020 og 2021 vart forstyrra av covid-19-pandemien. Likevel greidde vi å gjennomføre digitale konferansar i både 2020 og 2021. Materialet frå konferansane danna grunnlaget for to nye digitale læreverv massive Open Online

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Courses) - Making Transparency Possible og Follow the Money publisert gjennom Bokskapet for digitale læreverker på OsloMet.

### **Populærvitenskapleg framstilling - Oppdatert (Engelsk)**

Popular science presentation - Norwegian

This project has helped to create insight and a better understanding of how the financial market works. It is necessary to create a public debate on legal and ethical issues in the financial market based on open access to information.

In recent years, investigative journalists have participated in revelations related to "Panama papers", "Swiss Leaks" and "Lux Leaks" which show how public debate about financial flows can be prevented through widespread use of secrecy. But collaboration on investigative journalism across borders has helped to create awareness about illegal financial flows and tax havens. To create deeper insight and understanding, the public depends on journalists having the knowledge and ability to collect, evaluate and present complex information in a reliable way. The project examines how we can contribute to strengthening the quality of such investigative journalism. We have tried to achieve this by establishing an interdisciplinary dialogue between investigative journalists and professional experts in areas such as economics, finance, auditing, law, media and journalism.

The project started in January 2018. The project has for a quarter of a year arranged the conference Making Transparency Possible with participants from both journalism, finance, law and public bodies. The other main activity was the production of an anthology at CappelenDam. It was launched in 2019. The anthology contains 19 original articles based on the work in the project. At the conference in March 2019, Anya Schiffrin (Columbia University) and Joseph Stiglitz (Columbia University) gave keynotes on journalism, information asymmetry and finance. Work in 2020 and 2021 was disrupted by the covid-19 pandemic. Nevertheless, we managed to conduct digital conferences in both 2020 and 2021. The material from the conferences formed the basis for two new digital learning materials (massive Open Online Courses) - Making Transparency Possible and Follow the Money published through the Bokskapet for digital learning materials at OsloMet.

6. Eg er innforstått med at teksten i felta for Populærvitenskapleg framstilling vil bli offentlig tilgjengeleg\*

Utført

**Melding til Noregs forskingsråd**

## **Resultatinformasjon**

Gi opplysningar om vitenskaplege utgivingar, annan publisering og foredrag ved i ½ hente registreringar gjorde i CRISStin. Manuell registrering ved i ½ velje "Type" skal berre brukast dersom utgivinga etter gjeldande reglar ikkje kan registrerast i CRISStin.

Type					
Anna publisering					
Forfattar(ar)*	Tittel*	Dataarkiv/lagringssted	i ½r*	ISSN/ISBN	DOI
Krøvel, Roy; Thowsen, Mona	Making transparency possible	MOOC, Bokskapet, OsloMet	2020		

Type					
Anna					
Forfattar(ar)*	Tittel*	Type	i ½r*	ISSN/ISBN	DOI
Krøvel, Roy; Thowsen, Mona	Making transparency possible		2019		

Type					
Fagleg formidling					
Forfattar(ar)*	Tittel*	Tidsskrift/Avis	i ½r*	ISSN/ISBN	DOI
- Gro Skaaren -Fystro, Special advisor at Transparency International Norge	How to communicate complex financial information?				

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Aarsnes, Frian	What needs to be done to make transparency possible? Forensic auditing and investigative journalism	3rd Making Transparency Possible conference - Interdisciplinary dialogues 2019	2019		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Aarsnes, Frian; at ECON Management Consulting, Director; of the Board of PWYP Norway, Chairman	Illicit financial flows: Data and inequality - where are we now? - Mark-to-Market: What started as an obscure accounting concept is soon affecting everything from financial institutions to all businesses and society at large.				

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI



Agalyan, Kristine; journalist for www.hetq.am, investigative; Armenia	Investigative journalism on illicit financial flows: How to explain complicated and complex financial transactions to the public?				
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Type

Fagleg formidling

Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Andreas Bjørnbak Alnæs, Head of sustainable investments at Storebrand Asset Management	What is Quality of Reporting? (coming out of the reporting)	"Global Investors Making Transparency Possible Quality of information - Quality of reporting" October 20th 2020	2020		

Type

Fagleg formidling

Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Aziz, Kiran	What is the risk of not knowing about tax and transparency?	"Global Investors Making Transparency Possible Quality of information - Quality of reporting" October 20th 2020	2020		

Type

Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Backe Madsen, Lars	Kunne bedre rapportering forhindret Equinors milliardtap i USA?	5th Making Transparency Possible 2021	2021		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Bendtsen, Simon	Uncovering the Danske Bank money laundering scanda	4th Making Transparency Possible Conference - Follow the money October 21 2020	2020		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Bourdon, William	The Signal network	4th Making Transparency Possible Conference - Follow the money October 21 2020	2020		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI

C. Birkenfeld, Bradley	The End of Swiss Secrets	4th Making Transparency Possible Conference - Follow the money October 21 2020	2020		
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Type

Fagleg formidling

Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Cand. Linn Anker Sørensen, PhD; of Oslo, University; Norway	Illicit financial flows: What do companies have to be open about? Can companies be held responsible? - What degree of transparency is ensured by the law - and is it sufficient?				

Type

Fagleg formidling

Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Chawaf, Lina; Director in Rozana, Executive; Syria	Investigative journalism on illicit financial flows: Safety for journalists				

Type

Fagleg formidling

Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
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D?Adhemar, Mia; manager, senior; Standards; Reporting Initiative (GRI), Global	What is Quality of Reporting? (coming out of the reporting)	"Global Investors Making Transparency Possible Quality of information - Quality of reporting" October 20th 2020	2020		
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Type

Fagleg formidling

Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Dag Andersen (Ap), Terje; av Kontroll-, leder; konstituert	Kunne bedre rapportering forhindret Equinors milliardtap	5th Making Transparency Possible 2021	2021		

Type

Fagleg formidling

Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Daniela Quirós Lépiz; Faso/Costa Rica, Burkina; Ndapewoshali Shapwanale, Mwanyengwa; Angola/Namibia; McKune, Craig; Africa, South	What is the impact of investigative journalism on the public understanding of illicit financial flows?	3rd Making Transparency Possible conference - Interdisciplinary dialogues 2019	2019		

Type					
Fagleg formidling					
Forfattar(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
David Frazer, Sustainalytics	What is Quality of Reporting? (coming out of the reporting)	"Global Investors Making Transparency Possible Quality of information - Quality of reporting" October 20th 2020	2020		

Type					
Fagleg formidling					
Forfattar(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Eirik Schea, Trond; of the Norwegian National Authority for Investigation, Director; of Economic; Environmental Crime (Økokrim), Prosecution; Holte, Hans-Christian; Director at the Directorate of Taxes (Skattedirektoratet), Tax; Kreutzer, Idar; of Finance	What needs to be done to make transparency possible?	3rd Making Transparency Possible conference - Interdisciplinary dialogues 2019	2019		

Norway (Finans Norge), Director; Lomøy, Jon; at the Norwegian Organisation for International Development (Norad)., Director					
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Type

Fagleg formidling

Forfattar(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Erik Bolstad, Lars	Detect money laundering using machine learning?	4th Making Transparency Possible Conference - Follow the money October 21 2020	2020		

Type

Fagleg formidling

Forfattar(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Freyr Vilhjálmsón, Ingi	Gentlemen, we are in business: How the Norwegian DNB bank was used in Namibia's most notorious corruption case	4th Making Transparency Possible Conference - Follow the money October 21 2020	2020		

Type

Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Houston, Joanne; Bold, Frank	Results of the Alliance for Corporate Transparency research on the sustainability disclosures of 1000 European companies	"Global Investors Making Transparency Possible Quality of information - Quality of reporting" October 20th 2020	2020		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Johan Hermstad, Director at Norwegian Council for Africa	Which challenges do civil society organizations face?				

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Jones, Andy	What is the risk of not knowing about tax and transparency?	"Global Investors Making Transparency Possible Quality of information - Quality of reporting" October 20th 2020	2020		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Kari Elisabeth Kaski (SV), medlem av finanskomiteen	Kunne bedre rapportering forhindret Equinors milliardtap i USA?	5th Making Transparency Possible 2021	2021		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Kreutzer, Idar	What is the risk of not knowing about tax and transparency?	"Global Investors Making Transparency Possible Quality of information - Quality of reporting" October 20th 2020	2020		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Krøvel, Roy; Thowsen, Mona	Follow the Money	MOOC, Bokskapet, OsloMet	2021		

Type



Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Kulø Lønseth, Pål	How to reveal financial crime?	4th Making Transparency Possible Conference - Follow the money October 21 2020	2020		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Kumar, Lakshmi; Director, Policy; Financial Integrity (GFI), Global	What is Quality of Reporting? (coming out of the reporting)	"Global Investors Making Transparency Possible Quality of information - Quality of reporting" October 20th 2020	2020		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Larsson Kakuli, Linda; Humlesjö, Axel	Yanukovich, Manafort and Russian oligarchs	4th Making Transparency Possible Conference - Follow the money October 21 2020	2020		

Type					
Fagleg formidling					

Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Lord, Nicholas	The elusiveness of illicit finance in a globalised economy: some criminological reflections	4th Making Transparency Possible Conference - Follow the money October 21 2020	2020		

Type

Fagleg formidling

Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Manero Ruiz, Alfredo; of Fiscal Affairs, Directorate; REPSOL	What are success stories of companies on tax and transparency?	"Global Investors Making Transparency Possible Quality of information - Quality of reporting" October 20th 2020	2020		

Type

Fagleg formidling

Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
McKune, Craig; Journalist for amaBhungane, Investigative; Africa, Sotuh	Investigative journalism on illicit financial flows: Safety for journalists				

Type

Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Mee, Monica	Active ownership. How active are share-holders or does engagement come from the boards?	"Global Investors Making Transparency Possible Quality of information - Quality of reporting" October 20th 2020	2020		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Mulvad, Nils; Partner; at Kaas; Mulvad, CEO; Denmark	How to use networks and technology when investigating illicit financial flows and security issues arising when protecting yourself and your sources?				

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Odden, Julie	How can banks better fight money laundering	4th Making Transparency Possible Conference - Follow the money October 21 2020	2020		

Type					
Fagleg formidling					
Forfattar(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Ohman, Erik; Sandström, Henrik; Banking, Investment; Stanley, Morgan	What is Quality of Reporting? (coming out of the reporting)	"Global Investors Making Transparency Possible Quality of information - Quality of reporting" October 20th 2020	2020		

Type					
Fagleg formidling					
Forfattar(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Othman, Dishad; Security Technical Advisor at Internews Network, Digital; USA	How to use networks and technology when investigating illicit financial flows and security issues arising when protecting yourself and your sources?				

Type					
Fagleg formidling					
Forfattar(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Per-Kristian Foss, Riksrevisor; Eika, Håkon; i	Kunne bedre rapportering forhindret Equinors milliardtap i USA?	5th Making Transparency Possible 2021	2021		

Riksrevisjonen, seniorrådgiver					
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Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Perez-Navarro, Grace	Transparency challenges in the global economy	"Global Investors Making Transparency Possible Quality of information - Quality of reporting" October 20th 2020	2020		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Peter Hermanrud, Komité for finansiell informasjon	Kunne bedre rapportering forhindret Equinors milliardtap i USA?	5th Making Transparency Possible 2021	2021		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Peter Ringstad, Political Advisor	How to communicate complex financial information? Which				

at Tax Justice Network Norway	challenges do civil society organizations face?				
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Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Professor, Associate; Kjos Fonn, Birgitte; Metropolitan University), (Oslo	What someone wants to be kept in the dark. An analysis of the Norwegian Panama Papers coverage	3rd Making Transparency Possible conference - Interdisciplinary dialogues 2019	2019		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Professor, Associate; Know-Lund, Maria; Metropolitan University), (Oslo	The Normalization of Actors within Investigative Journalism in Emerging Media Platforms	3rd Making Transparency Possible conference - Interdisciplinary dialogues 2019	2019		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI

Quattrocchi, Zahira; Head of Tax, Group; American, Anglo	What are success stories of companies on tax and transparency?	"Global Investors Making Transparency Possible Quality of information - Quality of reporting" October 20th 2020	2020		
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Type

Fagleg formidling

Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Ravishankar, Vaishnavi; Analyst, Senior; ESG; PRI, UN	What is Quality of Reporting? (coming out of the reporting)	"Global Investors Making Transparency Possible Quality of information - Quality of reporting" October 20th 2020	2020		

Type

Fagleg formidling

Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Sambrook, Richard; of Journalism, Professor; of the Centre for Journalism at Cardiff University., Director	Cross Border Cooperation in Journalism	3rd Making Transparency Possible conference - Interdisciplinary dialogues 2019	2019		

Type					
Fagleg formidling					
Forfattar(ar)*	Tittel*	Tidsskrift/Avis	ĩ½r*	ISSN/ISBN	DOI
Schiffrin, Anya	Investigative journalism in the extractive industries	3rd Making Transparency Possible conference - Interdisciplinary dialogues 2019	2019		

Type					
Fagleg formidling					
Forfattar(ar)*	Tittel*	Tidsskrift/Avis	ĩ½r*	ISSN/ISBN	DOI
Smith Ihenacho, Carine; Corporate Governance Officer, Chief; NBIM	Tax and Transparency: Expectations towards companies	"Global Investors Making Transparency Possible Quality of information - Quality of reporting" October 20th 2020	2020		

Type					
Fagleg formidling					
Forfattar(ar)*	Tittel*	Tidsskrift/Avis	ĩ½r*	ISSN/ISBN	DOI
Stefánsson, Jóhannes	?The Icelandic whistle-blower? (Samherji ? DnB- Namibia)	4th Making Transparency Possible Conference - Follow the money October 21 2020	2020		



Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Stiglitz, Joseph	Secrecy, Transparency and Globalization	3rd Making Transparency Possible conference - Interdisciplinary dialogues 2019	2019		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Sven Larsen, Advisor at Norwegian Church Aid	How to communicate complex financial information? Which challenges do civil society organizations face?				

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Søreide, Tina	White washing	4th Making Transparency Possible Conference - Follow the money October 21 2020	2020		

Type

Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År	ISSN/ISBN	DOI
Terje Erikstad, DN-kommentator	Kunne bedre rapportering forhindret Equinors milliardtap i USA?	5th Making Transparency Possible 2021	2021		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År	ISSN/ISBN	DOI
Thowsen, Mona	Krever full åpenhet om skatteparadis	Fagbladet	2020		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År	ISSN/ISBN	DOI
Thowsen, Mona	What is Quality of Information? Extended Country-by-Country Reporting (ECBCR), Experiences from implementation in Norway	"Global Investors Making Transparency Possible Quality of information - Quality of reporting" October 20th 2020	2020		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År	ISSN/ISBN	DOI

Voldnes, Fanny; of the Political Science Department at Norwegian Union of Municipal, Director; Employees, General; Member of PWYP Norway, Board	- What does financialization of society mean for citizens?				
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Type					
Fagleg formidling					
Forfattar(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Williams, Alex	What is the risk of not knowing about tax and transparency?	"Global Investors Making Transparency Possible Quality of information - Quality of reporting" October 20th 2020	2020		

Type					
Fagleg formidling					
Forfattar(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
Yazidi, Anis	The bias of algorithms?	4th Making Transparency Possible Conference - Follow the money October 21 2020	2020		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
of Economics Kalle Moene, Prof.; of Oslo, University; Norway	- Power, Poverty, Paradise: On inequality in a corrupt world economy.				

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
of Law And Economics, Professor; Søreide, Tina; Research Scholar Kasper Vagle, PhD; School of Econoics) , (Norwegian	De facto efficiency standards in the context of negotiated settlements	3rd Making Transparency Possible conference - Interdisciplinary dialogues 2019	2019		

Type					
Fagleg formidling					
Forfatter(ar)*	Tittel*	Tidsskrift/Avis	År*	ISSN/ISBN	DOI
of Law, Prof.; Tina Søreide,	Illicit financial flows: Data and inequality - where are we				

Economics; School of Economics (NHH), Norwegian; Norway	now? - We have more data. What are the incentives to disclose misconduct?				
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Type					
Oppslag i massemedia					
Forfatter(ar)*	Tittel*	Stad	År	ISSN/ISBN	DOI
Krøvel (intervjuet), Roy	Daniel trues til å sensurere seg selv	Journalen	2019		

Type					
Oppslag i massemedia					
Forfatter(ar)*	Tittel*	Stad	År	ISSN/ISBN	DOI
Krøvel (intervjuet), Roy	Strendene er forlatt og landet er i kaos. «Nydelig som alltid», sier Nicaragua	Dagbladet Pluss	2019		

Type					
Oppslag i massemedia					
Forfatter(ar)*	Tittel*	Stad	År	ISSN/ISBN	DOI

Krøvel (intervjuet), Roy	Skutt og drept på jobb - kollega i frykt	Journalen	2019		
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Type

Oppslag i massemedia

Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Krøvel (intervjuet), Roy	Mye makt på få hender	Journalen	2019		

Type

Oppslag i massemedia

Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Krøvel (omtalt), Roy	Norske Mille Bisgaard leder sikkerhetsavdelingen i Sky News: - Journalister er ikke den enkleste gruppen å jobbe med. Der andre trekker unna, løper journalister til	Journalisten	2021		

Type

Oppslag i massemedia

Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
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Krøvel (omtalt), Roy	Studentene ved Oslo Met skal lære mer om sikkerhet i yrket	Journalisten	2021		
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Type

Oppslag i massemedia

Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Krøvel (sitert), Roy	Hvordan snakker media om bærekraftig utvikling?	Bistandsaktuelt	2019		

Type

Oppslag i massemedia

Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Krøvel , Roy	Urfolksbistand: «Kva slags land skal me satse på?»	Bistandsaktuelt	2019		

Type

Oppslag i massemedia

Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Krøvel m.fl., Roy	75 forskere og kjendiser i opprop: Vi trenger et nytt økonomisk system	ABC Nyheter	2021		

Type					
Oppslag i massemedia					
Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Krøvelm.fl., Roy	Opprop for systemendring	Vårt Land m.fl. aviser	2021		

Type					
Oppslag i massemedia					
Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Moene, Kalle	Kronikk: Auksjoner i folkets tjeneste	Dagens Næringsliv	2020		

Type					
Oppslag i massemedia					
Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Moene, Kalle	Kronikk: Like store kakestykker viktigere enn større kake?	Dagens Næringsliv	2020		

Type



Oppslag i massemedia					
Forfatter(ar)*	Tittel*	Stad	År	ISSN/ISBN	DOI
Moene, Kalle	Der diskusjonen om verdens tilstand er strengt hemmelig	Dagens Næringsliv	2019		

Type					
Oppslag i massemedia					
Forfatter(ar)*	Tittel*	Stad	År	ISSN/ISBN	DOI
Moene, Kalle	Opprør som kollektiv forhandling	Dagens Næringsliv	2019		

Type					
Oppslag i massemedia					
Forfatter(ar)*	Tittel*	Stad	År	ISSN/ISBN	DOI
Moene, Kalle	Profitabel bærekraft	Dagens Næringsliv	2018		

Type					
Oppslag i massemedia					
Forfatter(ar)*	Tittel*	Stad	År	ISSN/ISBN	DOI

Moene, Kalle	Kronikk: Norge faller på FNs nye utviklingsindeks	Dagens Næringsliv	2020		
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Type

Oppslag i massemedia

Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Moene, Kalle	Gjestearbeidere er gisler i Qatar og andre udemokratiske land	Dagens Næringsliv	2021		

Type

Oppslag i massemedia

Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Moene, Kalle	Trenger vi de rike?	Dagens Næringsliv	2021		

Type

Oppslag i massemedia

Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Moene, Kalle	Det falske løftet om økonomisk vekst	Dagens Næringsliv	2019		

Type					
Oppslag i massemedia					
Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Moene, Kalle	Kronikk: Auksjoner i folkets tjeneste	Dagens Næringsliv	2020		

Type					
Oppslag i massemedia					
Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Søreide, Tina	Norske kommuner bør gjøre som Sør-Varanger	Finnmark Dagblad	2020		

Type					
Oppslag i massemedia					
Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Søreide, Tina	Først i landet: Nå krever kommunen full åpenhet fra velferdsleverandører	Fagbladet	2020		

Type

Oppslag i massemedia					
Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Thowsen, Mona	Det Equinor burde ha rapportert	Dagens Næringsliv	2021		

Type					
Oppslag i massemedia					
Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Thowsen, Mona	Equinors kostnader i USA og skatteparadisparagrafen	Dagens Næringsliv	2020		

Type					
Oppslag i massemedia					
Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Thowsen, Mona	Equinors kostnader i USA og skatteparadisparagrafen	Dagens Næringsliv	2020		

Type					
Oppslag i massemedia					
Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI

Thowsen, Mona	Et verdivalg bare Nicolai Tangen kan ta	Nettavisen	2020		
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Type

Oppslag i massemedia

Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Thowsen, Mona	Må få vite hvordan verdiene skapes	Dagens Næringsliv	2019		

Type

Oppslag i massemedia

Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
Thowsen, Mona	Vil motvirke skatteparadis: Som første kommune krever Sør-Varanger full åpenhet i anbud	FriFagbevegelse.no	2020		

Type

Oppslag i massemedia

Forfatter(ar)*	Tittel*	Stad	År*	ISSN/ISBN	DOI
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Thowsen, Mona	Norske kommuner bør gjøre som Sør-Varanger	Finnmark Dagblad	2020		
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Type

Kapittel (vitensk)

Forfatter(ar)*	Tittel*	Tittel på ½ antologi/bok*	år*	ISSN/ISBN	DOI	Sidenr fra - til	Forlag
Aarsnes, Frian	Chapter 10: What Tools Can States Use When Faced with Systematic Tax Avoidance?	Making Transparency Possible: An Interdisciplinary Dialogue	2019				Nordic Open Access Scholarly Publishing (NOASP)

Type

Kapittel (vitensk)

Forfatter(ar)*	Tittel*	Tittel på ½ antologi/bok*	år*	ISSN/ISBN	DOI	Sidenr fra - til	Forlag
Karl Ove Moene, Tina Søreide	Chapter 11: Combating Corruption: Investigative Journalists on the Frontlines	Making Transparency Possible: An Interdisciplinary Dialogue	2019				Nordic Open Access Scholarly Publishing (NOASP)

Type

Kapittel (vitensk)

Forfatter(ar)*	Tittel*	Tittel på ½ antologi/bok*	År*	ISSN/ISBN	DOI	Sidenr fra - til	Forlag
Mona Thowsen, Roy Krøvel	Introduction	Making Transparency Possible: An Interdisciplinary Dialogue	2019				Nordic Open Access Scholarly Publishing (NOASP)

Type
Kapittel (vitensk)

Forfatter(ar)*	Tittel*	Tittel på ½ antologi/bok*	År*	ISSN/ISBN	DOI	Sidenr fra - til	Forlag
Mona Thowsen, Roy Krøvel	Chapter 19: Making Sense of Overwhelming Flows of Financial Data	Making Transparency Possible: An Interdisciplinary Dialogue	2019				Connect With Us: Nordic Open Access Scholarly Publishing (NOASP)





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Storbritannia		10								
Syria	28									
Tyrkia	14									
USA		85								
Sør-Afrika	14									

3. Ein skal gi nemne omfanget av internasjonalt samarbeid. Har det vore slikt samarbeid i perioden? Nei

### **Særskild rapportering**

**Alternativ 1:**

**Alternativ 2:**

**Originalfil:**

**Filreferanse:**

4. Dersom det ligg føre krav om særskild rapportering i ei eiga melding frå saksbehandlar i Forskingsrådet, skal dette gjerast. Er særskild rapportering gjort? Ikkje aktuelt

## **Results report for**

### **274577 Making Transparency Possible**

#### **Project objectives**

The Making Transparency Possible project sought to address The Financial Market Fund's aim to contribute to increasing public understanding concerning financial markets, with particular emphasis on the functioning of financial markets, and ethical issues. We argue that the functioning of financial markets depends on openness to allow for public debates on legal and ethical issues. Over the last few years, however, several revelations facilitated by cross border investigative journalism such as the so-called Panama-papers, the Swiss Leaks and the Lux Leaks, have made it clear that public understanding of financial markets is hampered by secrecy mechanisms and illicit financial flows.

The project sought to contribute to improving the quality of such cross-border journalism on global financial markets related to illicit financial flows and tax havens to facilitate public debate and make public understanding of financial markets possible. The project set out to do this by analysing journalism on the landmark cases Panama papers, Lux leaks and Swiss Leaks.

The project was designed to be interdisciplinary as well as combining the practical knowledges of investigative journalists with researchers from economy, law and journalism studies. Hence, the project formed a network of participants from these different fields and used workshops and conferences as methodologies to inspire interdisciplinary dialogue. Additionally, the project planned to make interviews with investigative journalists participating in cross border investigations of illicit financial flows.

#### **Results**

The first important result was to establish an annual conference with the title Making Transparency Possible (MTP) at Oslo Metropolitan University. The first MTP conference was held at Oslo Metropolitan University and Litteraturhuset in December 2016 and included 40 invited speakers from 19 different countries.

Speakers and panelists contributed new perspectives on well-known topics, including reports on the work on the Panama Papers, debates on whether whistleblowers should be protected or arrested, and the story of how Ivan Velasquez's anti-corruption work affected the entire Guatemalan government. The protection of whistleblowers in Norway is not good enough, stated journalist Siri Gedde-Dahl in a debate with Professor Elisabeth Eide. Journalist John Lloyd and Secretary General of the Norwegian Editors' Association, Arne Jensen, discussed how conditions for in-depth journalism can be improved. A debate followed Jensen's post on 10 bids to increase transparency, openness and access to important information. In the hall sat Raphaël Halet, one of the LuxLeaks whistleblowers who risks many years in prison for leaking information about Luxembourg's tax evasion arrangements.

Investigative journalists from 14 countries provided insight into how they have collaborated transnationally in major excavations that span several countries. The Icelandic journalist Johannes Kristjansson shared his experiences from working with Panama papers without anyone noticing what he was doing. Kristjansson's revelations of the Icelandic Prime Minister's private investments led to

the Prime Minister later resigning. We heard similar stories from Armenia, South Africa, Malaysia, Nigeria, Guatemala and Ecuador.

The main lines were also drawn. Economics professor Kalle Moene, law professor Beate Sjøfjell and Professor John Andrew McNeish were among those who debated global power shifts, the role of protest against large multinational companies, and what can be done when the legislation prevents access and the right to information. It was originally planned to hold a 2-day conference, but there was a need to extend the conference by one day so that investigative journalists could meet the Norwegian audience.

As a result of the conference, we invited investigative journalists to send us personal accounts of the experience of working on cross border investigations of illicit financial flows. These stories became important for the next steps of the investigation.

The second conference (2018) included investigative journalists such as Lina Chawaf, Executive Director in Rozana, Syria. Craig McKune, Investigative Journalist for amaBhungane, South Africa. Kristine Agalyan, investigative journalist for [www.hetq.am](http://www.hetq.am), Armenia. Jóhannes Kr. Kristjánsson, Owner of Reykjavik Media and Co-founder of the Icelandic Center for Investigative Journalism, Iceland. Nils Mulvad, Partner and CEO at Kaas & Mulvad, Denmark and Dshad Othman, Digital Security Technical Advisor at Internews Network, USA. Keynotes were also given by (then) PhD Cand. Linn Anker Sørensen, University of Oslo, Norway, Prof. Dr. Juris Beate Sjøfjell, University of Oslo, Norway, Prof. of Law and Economics Tina Søreide, Norwegian School of Economics (NHH), Norway, Prof. of Economics Kalle Moene, University of Oslo, Norway. This second conference also included representatives of relevant NGOs such as - Gro Skaaren -Fystro, Special advisor at Transparency International Norge, Johan Hermstad, Director at Norwegian Council for Africa, Peter Ringstad, Political Advisor at Tax Justice Network Norway and Sven Larsen, Advisor at Norwegian Church Aid.

We believe the conference by 2018 was on the way to establish itself as an important forum for policy discussions and research on illicit financial flows and the role of investigative journalism. The following year (2019), we managed to attract internationally renowned speakers and participants. The list of speakers included Anya Schiffrin, Director of Technology, Media and Communication specialization of Columbia University's School of International and Public Affairs Joseph Stiglitz, University Professor at Columbia University and winner of the 2001 Nobel Memorial Prize in Economics. Kalle Moene, Professor of Economics at University of Oslo. Richard Sambrook, Professor of Journalism and Director of the Centre for Journalism at Cardiff University and former Director of Global News at BBC. Frian Aarsnes, State authorized public accountant and expert in extractive industry taxation and fiscal design.

From the perspective of facilitating public debates on illicit financial flows and investigative journalism, it was a success to be able to close the conference with a debate between key Norwegian stakeholders such as Trond Eirik Schea, Director of the Norwegian National Authority for Investigation and Prosecution of Economic and Environmental Crime (Økokrim), Hans-Christian Holte, Tax Director at the Directorate of Taxes (Skattedirektoratet), Idar Kreutzer, Director of Finance Norway (Finans Norge) and Jon Lomøy, Director at the Norwegian Organisation for International Development (Norad).

Unfortunately, the pandemic forced the conference to move online in 2020. This seriously hampered the dialogue and made it very difficult to complete the interviews we had started two years earlier. Without the possibility to meet face to face, it proved much more difficult to build the trust necessary to make good interviews. Nevertheless, the 2020 conference did contain interesting talks and discussions. Among the keynote speakers were Bradley Birkenfeld, a former international banker

and whistle-blower. He obtained the largest reward ever given to an individual whistle-blower for reporting IRS Tax Fraud, and William Bourdon a lawyer who has defended whistle-blowers related to cases such as the Lux Leaks and Football Leaks. Also, the whistleblower Jóhannes Stefánsson gave a lecture. Stefánsson is the Icelandic financial whistle blower and former Managing Director of Samherji's operation in Namibia. From 2014 he started to strongly suspect that the company he worked for was not going to contribute to the people of Namibia nor to Africa. Stefánsson left the company in 2016 and through 30 000 documents leaked to Wikileaks he exposed that Samherji had been channelling millions through the Norwegian bank DnB to accounts in Dubai and the Marshall Islands to Namibian to access fishing quotas in the country. The leak is known as "The Fishrot Files" and the documents showed that Samherji paid around 10 million USD in bribes to several Namibian officials and funnelled money through the Norwegian bank DnB to accounts in Dubai and the Marshall Islands.

We selected Nordic investigations of the banking system as the topic for the investigative journalism section: 1. Ingi F. Vilhjálmsson is an Icelandic journalist who works for a news magazine called Stundin. In November last year he participated in the publication of a story, along with Wikileaks, the Icelandic TV-program Kveikur and Al Jazeera, about the Icelandic fishing company Samherji's payments of bribes to politicians and officials in Namibia to secure it access to fishing quotas. One of the threads of the story was how Samherji used its bank accounts in the Norwegian bank DNB to pay these bribes. 2. Simon Bendtsen is a Danish editor and journalist with the newspaper Berlingske Tidende. Together with two colleagues Bendtsen exposed the Danske Bank money laundering scandal. The three Berlingske-reporters have received several awards for the investigation of the money laundering scandal and last year they published the book "Beskidte milliarder" (Dirty Billions). The bank is now being investigated by authorities in several countries for channeling 234 billion dollars through an affiliate in Estonia. 3. Linda Larsson Kakuli and Axel Gordh Humlesjö are part of the investigative team at SVT who revealed the Swedbank money laundering scandal. The bank is investigated for channeling around 150 billion Euros through affiliates in Estonia, Lithuania and Latvia. The stock fell over 25 percent following the scandal and last year the CEO and Director of the board was forced to resign. Kakuli and Humlesjö will focus on how they identified the powerful people behind the secret accounts.

The conference further included a session on Artificial Intelligence and detection of money laundering. Invited speakers were Lars Erik Bolstad is data scientist in the department of anti-money laundering in DNB, where he works with machine learning to detect suspicious behavior in transaction data, Anis Yazidi leader of the applied artificial intelligence research group at OsloMet, Julie Odden, an experienced compliance specialist "with a passion for innovation and technological disruption". Other speakers include Pål Lønseth, Director of ØKOKRIM, the Norwegian National Authority for Investigation and Prosecution of Economic and Environmental Crime, Nicholas Lord is a Professor of Criminology and Tina Søreide, Professor of Law and Economics. Her research is focused on corruption, governance, markets, and development.

In 2020, the project was co-organizer of a second conference, Global Investors Making Transparency Possible to establish dialogue with (mainly) the banking industry and investment funds. The conference attracted important stakeholders such as Carine Smith Ihenacho, Chief Corporate Governance Officer, NBIM, Grace Perez-Navarro, Deputy Director, Centre for Tax Policy and Administration, OECD, Idar Kreutzer, CEO, Finance Norway, the industry organisation for the financial industry in Norway, Kiran Aziz, lawyer, responsible investments, KLP, Alex Williams, senior governance specialist, APG Asset Management, Andy Jones, Lead Engager: Europe at Federated Hermes, Monica Mee, KPMG Pure Sustainability, Joanne Houston, Frank Bold, Mia D'Adhemar, senior

manager, Standards, Global Reporting Initiative (GRI), Lakshmi Kumar, Policy Director, Global Financial Integrity (GFI), Andreas Bjørbak Alnæs, Head of sustainable investments at Storebrand Asset Management, David Frazer, Sustainalytics, Erik Ohman and Henrik Sandström, Investment Banking, Morgan Stanley, Vaishnavi Ravishankar, Senior Analyst, ESG, UN PRI, Alfredo Manero Ruiz, Directorate of Fiscal Affairs, REPSOL and Zahira Quattrocchi, Group Head of Tax, Anglo American.

The conferences have been filmed and live streamed (from 2019) and are available at [www.pwyp.no](http://www.pwyp.no)

During the days before and/or after the conference, the project team held internal meetings to exchange information and facilitate interdisciplinary learning. We found these workshops very enriching and decided to move forward the first publication of the project and decided to publish in the form of an anthology. In the first part of Making Transparency Possible (Gyldendal Akademisk, 2019), investigative journalists describe their work to expose corruption and capital flight, and whistleblowers in some of the most significant cases tell their stories, while lawyers and accountants explain what needs to be done at the legislative level. In the second half of the book, analyses of revelations of corruption and illegitimate financial flows are presented. The authors explore themes including the value of investigative journalism, new journalistic methods, inadequate protections for whistleblowers and the education of investigative journalists.

The book will be of interest to anyone concerned about illicit financial flows, but especially to journalists, journalism students and journalism instructors seeking an understanding of what it takes to reveal the mechanisms behind illicit, global flows of wealth.

The book contains 9 research articles combining knowledges from law, economics and journalism studies, and building on the stories and narratives told by journalists and whistleblowers in the first part.

Another result was the publishing of two Massive Open Online Courses on the OsloMet platform for online learning. One course is Making Transparency Possible while the other is called Follow the Money. Both are being used in journalism courses at Oslo Metropolitan University today.

However, the onset of the pandemic was a severe hindrance in terms of following up qualitative interviews and fieldwork. The project had planned further peer reviewed articles to be published because of interviews and fieldwork. Unfortunately, many interviews had to be cancelled due to travel restrictions while the quality of others suffered as we instead tried to use Zoom and Skype to conduct interviews. Mainly for this reason, we have not managed to publish follow up studies as planned.

## **Impact**

At the outset, we intended to have impact at three different “levels”: First, we were hoping to contribute to the public debates about financial flows and journalism. We believe the conference succeeded in bringing together important actors relevant for this field. While assessing impact at societal level is particularly difficult, we believe the activities did contribute to public debates and helped stimulate interest in the issues. At the same time, project contributed to the media either as authors of articles or by being interviewed. Especially Tina Søreide and Kalle Moene has contributed with a large number of interviews and articles.

At a second level, we wanted to contribute to improving quality in investigative journalism. The results will mainly have an impact on Norwegian journalism education, as the anthology as well as the two MOOCs fill a gap in learning material for journalism students.

At the academic level, we wanted to have an impact on the research community. However, as the final publications are delayed, we are not able to evaluate the impact.

### **Plan for publication of results**

We have already described covid-19 related problems for completing the research. At the same time, the interdisciplinary workshop produced unexpected results that we believe are of value to the research community. The dialogue between disciplines as well as between researchers and journalists, led to novel ideas about investigative methodologies that we have helped testing. A group of investigative journalists connected to the project has applied a methodology to investigate company structures and contributed to developing it further.

We believe the results from this experiment is best suited for a book that combines the results from the investigative journalism with peer reviewed interdisciplinary analysis of the results. The project is currently discussing publishing a book with a major international academic publishing house. Completing such a book would take at least 12 – 18 months but would potentially greatly enhance the impact of the project.

## Gro Marthinsen

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**Fra:** Roy Krøvel <royk@oslomet.no>  
**Sendt:** fredag 25. februar 2022 10:13  
**Til:** Gro Marthinsen; Hilde Albech  
**Emne:** RE: Finansmarkedsfondet: sluttrapport for prosjekt nr. 274577  
**Vedlegg:** Nær 450 mennesker drept i demonstrasjoner - Strendene er forlatt og landet er i kaos. «Nydelig som alltid», sier Nicaragua.pdf; Skutt og drept på jobb \_ Journalen.pdf

**Oppfølgingsflagg:** Følg opp  
**Status for flagg:** Flagget

VIKTIG: Denne eposten kommer fra en ekstern avsender

Hei,  
Fint, her kjem liste over 1. dei vitskaplege artiklane eg ikkje greidde å laste opp til systemet, 2. pdf-ar av to artiklar der eg er intervjuua pluss ein kommentar om bokprosjektet på Routledge.

1. Dette er sju vitskaplege bidrag som alle er fagfellevurdert, men som eg ikkje greidde å lagre i systemet. Beklagar bryderiet! Alle er bidrag i boka Making Transparency Possible på Cappelen Damm Akademisk, og alle forfattarane har vore inviterte til å presentere/delta på workshop og konferanse som del av prosjektet:

Çalışkan, Behlül. *Chapter 15 What Is a Leak, Who Is a Whistleblower? An Evaluation Within the Scope of the Cumhuriyet Newspaper, Can Dündar and MIT Trucks Case.* in Krøvel, Roy & Mona Thowsen (2019). Making Transparency Possible: An Interdisciplinary Dialogue. Cappelen Damm Akademisk

Eide, Elisabeth. *Chapter 16 Chilling Effects on Free Expression: Surveillance, Threats and Harassment.* in Krøvel, Roy & Mona Thowsen (2019). Making Transparency Possible: An Interdisciplinary Dialogue. Cappelen Damm Akademisk

Fadnes, Ingrid. *Chapter 17 Reporting on Unfinished Business: Emerging Digital Media and Investigative Journalism in Guatemala.* in Krøvel, Roy & Mona Thowsen (2019). Making Transparency Possible: An Interdisciplinary Dialogue. Cappelen Damm Akademisk

Fonn, Birgitte Kjos. *Chapter 18 "What someone wants kept in the dark." An Analysis of the Norwegian Panama Papers Coverage.* in Krøvel, Roy & Mona Thowsen (2019). Making Transparency Possible: An Interdisciplinary Dialogue. Cappelen Damm Akademisk

Radon, Jenik, Mahima Achuthan and Nandini Ravichandran. *Chapter 13 Beneficial Ownership: Filling the Gap in Transparency and Accountability in the Extractive Industries and Improving Governance.* in Krøvel, Roy & Mona Thowsen (2019). Making Transparency Possible: An Interdisciplinary Dialogue. Cappelen Damm Akademisk

Schiffrin, Anya and Ryan Powell. *Chapter 12 Investigative Journalism on Oil, Gas and Mining: Has Donor-Driven Use of Digital Technology Made a Difference? I* in Krøvel, Roy & Mona Thowsen (2019). Making Transparency Possible: An Interdisciplinary Dialogue. Cappelen Damm Akademisk

Titland, Petter Slaatrem. *Chapter 14 It's All in the Game: Journalism, Whistleblowing and Democracy Under the Rules of the Global Economy I* in Krøvel, Roy & Mona Thowsen (2019). Making Transparency Possible: An Interdisciplinary Dialogue. Cappelen Damm Akademisk

2. Sjå vedlegg
3. Me har delt eit manus til del 1 av boka med Routledge, pluss datagrunnlag med avansert visualisering. Denne delen av boka vil presentere ein metode utvikla på workshops for å undersøke komplekse selskapsstrukturar gjennom fleire typar jurisdiksjonar. Men me vil gjerne invitere økonomar, revisorar og forskarar på gravande journalistikk til å ta i bruk metoden og datagrunnlaget slik at boka også kan innehalde analysar av materialet frå ulike fagdisiplinære perspektiv. Eg vedgår at det er ein ambisiøs plan, men me har i prosjektet vist at me har greidd å få framstående økonomar, juristar og andre til å medverke. For å lukkast må me ha ein intensjonsavtale med Routledge. Det ser ut til å gå fint (mellom anna fordi eg allereie har publisert bøker i deira serie om journalistikkforskning). Ein slik avtale vil gjere det realistisk å få forskarar som Schiffrin, Stiglitz, Moene etc. til å bidra til boka. Endeleg avtale om publisering med Routledge kan naturleg vis ikkje gjerast før boka er fagfelleverdert, men det burde kunne gå fint.

Håper det var om lag det som de treng av informasjon. Det er elles berre å spørje dersom noko er uklart.

Beste helsing,

Roy Krøvel

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**From:** Gro Marthinsen <[gma@forskningsradet.no](mailto:gma@forskningsradet.no)>

**Sent:** Thursday, February 24, 2022 3:54 PM

**To:** Hilde Albech <[ha@forskningsradet.no](mailto:ha@forskningsradet.no)>; Roy Krøvel <[royk@oslomet.no](mailto:royk@oslomet.no)>

**Subject:** SV: Finansmarkedsfondet: sluttrapport for prosjekt nr. 274577

Hei

Dere kan sende inn liste over de vitenskapelige bidragene på epost.

Vedr. presseoppslag:

Fint om dere kan sende PDF av artikkelen på Dagbladet Pluss, da denne er bak betalingsmur.

Finner heller ikke intervju i Journalen 1919 "Skutt og drept på jobb – kollega i frykt", så fint om dere sende denne som PDF.

Jeg ser at noen av presseoppslagene er ført opp to ganger, men det lar vi stå.

Vedr. bok:

Jeg lurer på hva dere mener med at dere diskuterer publisering; hva avhenger en beslutning av? Og når regner dere med å kunne ta en beslutning?

Vennlig hilsen

Gro

**Gro Marthinsen**

Seniorrådgiver

Norges forskningsråd

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**CLASSIFICATION: IN CONFIDENCE**

**Fra:** Hilde Albech <[ha@forskningsradet.no](mailto:ha@forskningsradet.no)>

**Sendt:** fredag 18. februar 2022 15:12

**Til:** Roy Krøvel <[royk@oslomet.no](mailto:royk@oslomet.no)>

**Kopi:** Gro Marthinsen <[gma@forskningsradet.no](mailto:gma@forskningsradet.no)>

**Emne:** SV: Finansmarkedsfondet: sluttrapport for prosjekt nr. 274577