

# Mark CHRISTENSEN

Professor

Department: Accounting and Management

Control

ESSEC Business School

3 avenue Bernard Hirsch

95021 Cergy-Pontoise

France

Email: christensen@essec.edu

Phone number: +65 6413 9754

Country of origin: Australie

## RESEARCH INTERESTS

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accounting change, audit as an instrument of blame and other topics., international comparative

## EMPLOYMENT

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### Full-time academic positions

2016 - Present      Professor, ESSEC Business School, Singapore

## PUBLICATIONS

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### Journal Articles

GROSSI, G., STECCOLINI, I., ADHIKARI, P., BROWN, J., CHRISTENSEN, M., CORDERY, C. ... VINNARI, E. (2023). The future of public sector accounting research. A polyphonic debate. *Qualitative Research in Accounting and Management*, 20(1), pp. 1-37.

CHRISTENSEN, M. and YAMAMOTO, K. (2023). Public accountability and democracy: An accountability stage in the theatre of democracy. *Financial Accountability and Management*, 39(2), pp. 259-267.

SKÆRBÆK, P., TRYGGESTAD, K. and CHRISTENSEN, M. (2023). Økonomiske teoriers negative påvirkning på reformer. *Praktisk økonomi & finans*, 39(1), pp. 77-91.

CHRISTENSEN, M. and LAMBERTON, G. (2022). Accounting for Animal Welfare: Addressing Epistemic Vices During Live Sheep Export Voyages. *Journal of Business Ethics*, 180, pp. 35-56.

CHRISTENSEN, M. (2022). Debate: Accounting information performativity and politicians' use (or not). *Public Money and Management*, 42(8), pp. 574-575.

CHRISTENSEN, M. and ROCHER, S. (2021). Phantom images in public sector accounting reform: A French study. *Accounting Auditing Control*, 27(2021/1), pp. 159 -187.

ROCHER, S., CHRISTENSEN, M. and ROY, Y. (2021). "This looks like a job for an accountant! (with good funeral insurance)": The changing roles of accountants in superhero comics from 1938 to 2018. *Accounting History*, 26(1), pp. 9–34.

CHRISTENSEN, M. and ROCHER, S. (2020). The persistence of accountant beancounter images in popular culture. *Accounting, Auditing & Accountability Journal*, 33(6), pp. 1395-1422.

BRUNS, H.J., CHRISTENSEN, M. and PILKINGTON, A. (2020). Intellectual heritages of post-1990 public sector accounting research: an exploration. *Accounting, Auditing & Accountability Journal*, 33(8), pp. 2077-2110.

- CHRISTENSEN, M., SKAERBAEK, P. and TRYGGESTAD, K. (2019). Contested Organizational Change and Accounting in Trials of Incompatibility. *Management Accounting Research*, 45, pp. 100641.
- CHRISTENSEN, M., NEWBERRY, S. and POTTER, B.N. (2019). Enabling Global Accounting Change: Epistemic Communities and the Creation of a 'More Business-Like' Public Sector. *Critical Perspectives on Accounting*, 58, pp. 53-76.
- CHRISTENSEN, M., GREILING, D. and CHRISTIAENS, J. (2018). Governmental Accounting Practitioners: Cardigan Removed, Research Agenda Revealed. *Accounting, Auditing & Accountability Journal*, 31(4), pp. 1026-1044.
- SKAERBAEK, P. and CHRISTENSEN, M. (2014). Auditing and the Purification of Blame. *Contemporary Accounting Research*, 32(3), pp. 1263-1284.
- CHRISTENSEN, M. and SKÆRBÆK, P. (2010). Consultancy outputs and the purification of accounting technologies. *Accounting, Organizations and Society*, 35(5), pp. 524-545.
- CHRISTENSEN, M. and PARKER, L. (2010). Using Ideas to Advance Professions: Public Sector Accrual Accounting. *Financial Accountability and Management*, 26(3), pp. 246-266.
- CHRISTENSEN, M. (2008). An External, Antipodean Commentary on the Order of Accounting Topics. *Accounting Education*, 17(1), pp. 21-26.
- CHRISTENSEN, M. (2007). What We Might Know (But Aren't Sure) About Public-Sector Accrual Accounting. *Australian Accounting Review*, 17(41), pp. 51-65.
- CHRISTENSEN, M. and SKÆRBÆK, P. (2007). Framing and overflowing of public sector accountability innovations. *Accounting, Auditing & Accountability Journal*, 20(1), pp. 101-132.
- CHRISTENSEN, M. (2006). On public sector accounting change: Epistemic communities, consultants, naive officials and a reply to humphrey. *European Accounting Review*, 15(2), pp. 289-296.
- CHRISTENSEN, M. (2005). The 'third hand': Private sector consultants in public sector accounting change. *European Accounting Review*, 14(3), pp. 447-474.
- CHRISTENSEN, M. (2004). Accounting by words not numbers: the handmaiden of power in the academy. *Critical Perspectives on Accounting*, 15(4-5), pp. 485-512.
- CHRISTENSEN, M. (2004). The social construction of accounting: a curriculum dilemma for first year business students. *Accounting Education*, 13(1), pp. 119-121.
- CHRISTENSEN, M. (2003). The 'Big Six' consulting firms: creating a new market or meeting a public policy need? *Australasian Journal of Business and Social Inquiry*, 1(1).
- CHRISTENSEN, M. (2003). Without 'Reinventing the Wheel': Business Accounting Applied to the Public Sector. *Australian Accounting Review*, 13(30), pp. 22-27.
- CHRISTENSEN, M. (2002). Accrual accounting in the public sector: the case of the New South Wales government. *Accounting History*, 7(2), pp. 93-124.
- CHRISTENSEN, M. and YOSHIMI, H. (2002). Todofuken shu level no koteki bumon no gyoseki hookokoku no kaikaku. *Kaikei Kensa Kenkyu*, 26(2), pp. 131-147.
- CHRISTENSEN, M. and YOSHIMI, H. (2001). A Two-country Comparison of Public Sector Performance Reporting: The Tortoise and Hare? *Financial Accountability and Management*, 17(3), pp. 271-289.

CHRISTENSEN, M. (2000). Japan's administrative counselling – Maintaining public sector relevance? *International Journal of Public Sector Management*, 13(7), pp. 610-623.

CHRISTENSEN, M. and YOSHIMI, H. (2000). A Value-For-Money Pathway: A Two-Country Case Study of Performance Reporting. *International Review of Administrative Sciences*, 66(3), pp. 433-449.

CHRISTENSEN, M. (1999). Legislative program evaluation – utilization driven research for decision makers – a review. *Evaluation Journal of Australasia*, 11(2), pp. 54-57.

CHRISTENSEN, M. (1999). Australian public sector performance measurement: how is it measuring up. *Akauntan Nasional*, 12(6), pp. 14-21.

CHRISTENSEN, M. (1998). Evaluation and public sector crisis: Japan's experience. *Evaluation Journal of Australasia*, 10(1/2), pp. 30-45.

### Book chapters

SKÆRBÆK, P., TRYGGESTAD, K. and CHRISTENSEN, M. (2023). Economics performativity and its consequences for accounting and organizational spaces: the case of public sector reforms. In: Gustavo Guzman, Andreas Diedrich, Franck Cochoy eds. *Space and Organizing: On Spatial Agencing*. 1st ed. Cheltenham: Edward Elgar Publishing Ltd, pp. 104-120.

CHRISTENSEN, M., YEONG LIM, C. and LIM, J. (2023). Public management and crisis. In: Tarek Rana, Lee Parker eds. *The Routledge Handbook of Public Sector Accounting*. 1st ed. New York & London: Routledge, pp. 18-31.

LOH, C.M., LIM, C.Y. and CHRISTENSEN, M. (2021). Temporalizing the healthy self-governing citizen: Singapore's successful healthcare neoliberal project. In: Zahirul Hoque (ed.). *Public Sector Reform and Performance Management in Developed Economies: Outcomes-Based Approaches in Practice*. 1st ed. New York & London: Routledge.

CHRISTENSEN, M. (2018). Financial Reporting. In: Farazmand, A. eds. *Global Encyclopedia of Public Administration, Public Policy, and Governance*. 1st ed. Cham: Springer, pp. 1-6.

CHRISTENSEN, M. (2017). Financial Reporting. In: (ed.), *Global Encyclopedia of Public Administration, Public Policy, and Governance*. 1st ed. Springer.

CHRISTENSEN, M. and SKAERBAEK, P. (2015). Danish Public Sector Performance Audit: An SAI and PAC Tango. In: Zahirul Hoque (ed.). *Making Governments Accountable*. 1 ed. Sydney: Routledge, pp. 82-99.

CHRISTENSEN, M. (2015). Language Learner Interaction in Social Network Site Virtual Worlds. In: Edward Dixon & Michael Thomas (ed.). *Researching Language Learner Interactions Online: From Social Media to MOOCs*. 1st ed. CALICO, pp. 193-211.

CHRISTENSEN, M. and SKAERBAEK, P. (2015). Den Danske Forvaltningsrevisionsagenda: Pragmatisme og retorik. In: Elm-Larsen, R. and Korff, G eds. *Offentlig Revision i det 21st Århundrede*. 1st ed. Karnov Group, pp. 221-251.

CHRISTENSEN, M. and YOSHIMI, H. (2010). Liang tiao dao lu, que shi yi ge si ji: guo ji zi xun shi yu gong gong bu men quan ze fa sheng zhi kuai ji. In: Pei, L. eds. *Zheng Fu Kuai Ji De Guo Ji Qu Shi Yu Jing Yan*. 1st ed. Beijing: China Financial and Economic Publishing House, pp. 101-121.

CHRISTENSEN, M. and YOSHIMI, H. (2005). Two paths but one driver? International consultants and public sector accrual accounting. In: Bourmistrov, A. and Mellempvik, F eds. *International Trends and Experiences in Governmental Accounting*. 1st ed. Oslo: Cappelen Akademisk Forlag, pp. 131-145.

CHRISTENSEN, M. (2002). Performance reporting for enterprise creation public policies: the NSW case. In: Prabhath, P. eds. *Proceedings of the National Seminar on Public Policy Settings for Enterprise Creation*. 1st ed. Hyderabad: National Institute of Small Industry Extension Training (NISIET), pp. 163-186.

CHRISTENSEN, M. and YOSHIMI, H. (2001). A comparison of Japanese and Australian second tier government performance reporting. In: Bac, A. eds. *International Comparative Issues in Government Accounting*. 1st ed. Dordrecht: Kluwer Academic Publishers, pp. 53-70.

## Conferences

CHRISTENSEN, M. and ROCHER, S. (2019). Phantom Images in Public Sector Accounting Reform: A French Study. In: 17th Biennial Comparative International Governmental Accounting Research Conference.

CHRISTENSEN, M. and ROCHER, S. (2019). The persistence of the beancounter image of accountants in popular culture: an analysis in European French language comics. In: 2019 APIRA Conference. Auckland.

CHRISTENSEN, M. and ROCHER, S. (2019). 'This a Job for an Accountant': The changing roles of accountants in superhero comics from 1938 to 2018. In: 2019 APIRA Conference. Auckland.

CHRISTENSEN, M. (2018). Australia, Asia-Pacific Developments in Comparative International Governmental Accounting Research. In: 14th Comparative International Governmental Accounting Workshop (CIGAR 2018).

BRUNS, H.J., CHRISTENSEN, M. and PILKINGSTON, A. (2018). The Intellectual Heritage(S) of Public Sector Accounting Research: Stepping Back When Going Forward. In: Public Management Research Conference 2018.

CHRISTENSEN, M. and ROCHER, S. (2018). The Persistence of the Beancounter Image of Accountants in Popular Culture: An Analysis in European French Language Comics. In: 12th Interdisciplinary Perspectives on Accounting (IPA) Conference 2018.

BRUNS, H.J., CHRISTENSEN, M. and PILKINGTON, A. (2018). Stepping back when moving forward? The intellectual structure of public sector accounting research and its prospects. In: Public Management Research Conference 2018: Public Management in the 21st Century. Trends, Challenges, Competencies. Singapore.

CHRISTENSEN, M., NEWBERRY, S. and POTTER, B.N. (2017). The role of epistemic communities in creating a 'more business like' public sector. In: Critical Perspectives on Accounting (CPA) Conference. Quebec.

CHRISTENSEN, M., SKAERBAEK, P. and TRYGGESTAD, K. (2016). The experimental role of accounting in shaping project-program dynamics in military outsourcing trials of strength. In: 10th Conference on New Directions in Management Accounting: Innovations in Practice and Research. Bruxelles.

CHRISTENSEN, M. and MUSSARI, R. (2015). Artists and accounting: an interface of creativity and image? In: 8th Accounting History International Conference. Bendigo.

CHRISTENSEN, M., BRUNS, H.J. and PILKINGTON, A. (2015). Re-Invention by public sector accounting research? - Stepping back when going forward. In: IRSPM2015 Shaping the Future - Reinvention or Revolution? Birmingham.

CHRISTENSEN, M., SKAERBAEK, P. and TRYGGESTAD, K. (2015). Calculating outsourcing strategies and trials of strength – Time-space dynamics of the program and its projects. In: 5th MONFORMA Conference. Melbourne.

CHRISTENSEN, M. and MUSSARI, R. (2014). Artists and accounting: an interface of creativity and image? In: Critical Perspectives on Accounting Conference. Toronto.

CHRISTENSEN, M. and TAYLOR, W. (2013). Power, budget processes, and an environmental sustainability strategy: the 'business as usual' influence. In: 7th NZMAC Conference. Queenstown.

CHRISTENSEN, M. and ROCHER, S. (2013). Accounting for changed Accounting: a translation view. In: The Seventh Asia Pacific Interdisciplinary Research in Accounting (APIRA) Conference. Kobe.

CHRISTENSEN, M. and TAYLOR, W. (2013). Budget processes and power when implementing an environmental sustainability strategy: the 'business as usual' impediment. In: 12th A-CSEAR Conference. Hamilton.

SKAERBAEK, P. and CHRISTENSEN, M. (2012). Auditing and blame games - A field study of the purification of blame avoidance in the Danish Parliamentary system. In: 7th International Conference on Accounting, Auditing and Management in Public Sector Reforms Conference. Milan.

SKAERBAEK, P. and CHRISTENSEN, M. (2011). Auditing and blame games - A field study of the purification of blame avoidance in the Danish Parliamentary system. In: 13th Biennial Comparative Intergovernmental Accounting Research Conference. Gent.

CHRISTENSEN, M., NEWBERRY, S. and POTTER, B.N. (2010). The role of epistemic communities in creating a 'more business like' public sector. In: Sixth Accounting History International Conference. Wellington.

CHRISTENSEN, M. and MELLETT, H. (2010). A Comparative Insight into the Public Sector Accountability Project: Healthcare in South Wales and New South Wales. In: International Conference on Accounting, Auditing and Management in Public Sector Reforms Conference. Copenhagen.

CHRISTENSEN, M. and SKAERBAEK, P. (2010). Where materiality isn't always considered to be material: public sector performance reporting. In: Sixth Asia Pacific Interdisciplinary Research in Accounting Conference in Sydney. Sydney.

CHRISTENSEN, M. and ROCHER, S. (2010). Accounting for changed accounting: a translation view comparing accrual accounting implementations in France and Australia. In: 12th Annual Conference of the International Research Society of Public Management. Bern.

CHRISTENSEN, M. (2008). A bureaucratic communications explanation of public sector performance reporting dysfunction. In: 12th Annual Conference of the International Research Society of Public Management. Brisbane.

CHRISTENSEN, M. and PARKER, L. (2008). Using ideas to advance professions: public sector accrual accounting. In: 5th EIASM Conference on Accounting, Auditing and Management in Public Sector Reforms. Amsterdam.

CHRISTENSEN, M. and SKAERBAEK, P. (2008). Where materiality isn't always considered to be material: public sector performance reporting. In: 9th Comparative International Governmental Accounting Research Invitational Seminar. Tilburg.

CHRISTENSEN, M. (2007). From cash to accrual: an organisational learning perspective on its managerial impact. In: Eleventh Comparative International Governmental Accounting Research Conference. Coimbra.

CHRISTENSEN, M. (2007). Contesting ideas in public sector accounting: ascendancy of accrual accounting. In: Fifth Asia Pacific Interdisciplinary Research in Accounting Conference. Auckland.

- CHRISTENSEN, M., NEWBERRY, S. and POTTER, B.N. (2007). The role of epistemic communities in bringing widespread accounting change: developing global accounting reforms for public sector entities. In: Fifth Asia Pacific Interdisciplinary Research in Accounting Conference. Auckland.
- CHRISTENSEN, M. (2006). When performance reporting might fail: SE&A reporting in NSW. In: 8th Comparative International Governmental Accounting Research Workshop. Hamburg.
- CHRISTENSEN, M. (2006). Much ado: a case of the managerial impact of public sector accrual accounting. In: 4th EIASM International Conference on Accounting, Auditing & Management in Public Sector Reforms. Siena.
- CHRISTENSEN, M. (2004). An institutional insight into consultants and public sector accrual accounting. In: Fourth Asia Pacific Interdisciplinary Research in Accounting Conference. Singapore.
- SKAERBAEK, P. and CHRISTENSEN, M. (2004). Framing and overflowing of public sector accountability innovations: transforming accountability purposes into resource-based thinking. In: Fourth Asia Pacific Interdisciplinary Research in Accounting Conference. Singapore.
- CHRISTENSEN, M. (2003). Contesting ideas in public sector accounting: ascendancy of accrual accounting. In: Comparative International Governmental Accounting Research Conference. Bodo.
- CHRISTENSEN, M. and YOSHIMI, H. (2003). Two drivers but one path?: international consultants and public sector accrual accounting. In: Comparative International Governmental Accounting Research Conference. Bodo.
- CHRISTENSEN, M. (2003). Accounting for the absence of accounting: an exercise of power in the academy. In: 7th Interdisciplinary Perspectives on Accounting Conference. Madrid.
- CHRISTENSEN, M. (2002). Public sector accrual accounting: an early adopter's history. In: The Ninth World Congress of Accounting Historians. Melbourne.
- CHRISTENSEN, M. (2001). Public sector accrual accounting: who made the Emperor's clothes? In: The Third Asia Pacific Interdisciplinary Research in Accounting Conference. Adelaide.
- CHRISTENSEN, M. and YOSHIMI, H. (1999). A comparison of Japanese and Australian second tier government performance reporting. In: 7th Comparative International Government Accounting Conference. Tilburg.
- CHRISTENSEN, M. (1998). Performance measurement developments in the Australian public sectors. In: International Management Accounting Conference II. Kuala Lumpur.
- CHRISTENSEN, M. (1998). Evaluation and public sector crisis: Japan's experience. In: Australasian International Evaluation Conference. Melbourne.
- CHRISTENSEN, M. (1998). Japanese public sector: accounting and managerialism. In: Asia Pacific Interdisciplinary Research in Accounting Conference. Osaka.

## **OTHER RESEARCH ACTIVITIES**

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### **Editorial Board Membership**

- 2019 - 2020    Accounting, Auditing & Accountability Journal
- 2019 - 2020    Financial Accountability and Management

### **Ad-hoc reviewer for :**

Accounting History, Accounting, Auditing & Accountability Journal, Australian Accounting Review, Critical Perspectives on Accounting, European Accounting Review, Financial Accountability and Management, International Journal of Productivity and Performance Management, International Review of Administrative Sciences, Journal of Accounting and Organizational Change, Journal of Economic and Social Policy, Public Management Review, Public Money and Management, Qualitative Research in Accounting and Management

### **Organisation of a conference**

2019 10th Australia-Pacific Colloquium on Qualitative Research Methods in Business and Accounting, Singapore  
10th Australia-Pacific Colloquium on Qualitative Research Methods in Business and Accounting, Lee Kuan Yew School of Public Policy, Singapore

### **Other research activities**

2019 Keynote speaker at 2nd AGC-BEST International Conference  
Keynote speaker at 2nd AGC-BEST International Conference, AGC-BEST, Indonesia

2018 Keynote speaker at 15th International Conference on Business & Management  
Keynote speaker at 15th International Conference on Business & Management, International Conference on Business Management, Sri Lanka