

September 2018

Teemu Malmi

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I. BIBLIOGRAPHICAL DATA

Place of Birth:	Helsinki, Finland	Citizenship:	Finnish
Date of Birth:	October 17 th , 1965	Marital status:	Married
		Children:	3

II. EDUCATION

Undergraduate

Kauniaisten lukio, Kauniainen, Matriculation examination 1984

Graduate

Helsinki School of Economics, M.Sc (Econ.) Accounting and Finance, 1990
Helsinki School of Economics, Lic.Sc (Econ.) Accounting and Finance, 1994
Helsinki School of Economics, D.Sc (Econ.) Accounting and Finance, 1997

Other

Second Lieutenant, Finnish Army (Parolannummi), 1985

III. ACADEMIC EMPLOYMENT RECORD

Helsinki School of Economics / Aalto University School of Business

Department of Accounting and Finance	
Assistant (acting)	1990-1992
Institute for Basic Research	
Researcher	1992-1995
Department of Accounting	
Assistant Professor	1995-1998
Associate Professor (acting)	1999-2000
Professor (acting)	2001-2002
Professor (5 year term)	2002-2005
Professor	2005 ->
Jaakko Honko Chair	2015 ->
Head of accounting faculty	2011-2013
Head of Department	2013-2016

Lund University

Visiting Professor	1.1.2015 ->
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University of Technology, Sydney

Professor	1.8.2003-31.7.2005
Visiting professor	1.8.2005- 30.6.2012

University of Canterbury, Christchurch

Erskine Fellowship	6.7.-6.8.2006
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IV. RESEARCH

Publications

Publications in refereed journals:

The impact of society on management control systems, Greve, J., Malmi, T. et al., Scandinavian Journal of Management, Vol. 33, 4, 253-266, 2017.

Management control effectiveness and strategy: An empirical analysis of packages and systems, Bedford, D., Malmi, T. & Sandelin, M. Accounting, Organizations & Society, Vol 51, 12-18, 2016.

Managerialist Studies in Management Accounting: 1990 – 2014, Malmi T., Management Accounting Research, Vol 31, 31-44, 2016.

Configurations of Control: An Exploratory Analysis, Bedford, D. & Malmi, T., Management Accounting Research, Vol 27, 2, 2-26, 2015.

“The Role and Impact of Accounting in Family Business”, Songini, L., Gnan, L. & Malmi, T., Journal of Family Business Strategy. 4, 71-80, 2013.

“Management control as a package—The need for international research”, Malmi T., Journal of Management Control, Vol 23, 229–231, 2013.

“Reflections on paradigms in action in accounting research”, Malmi, T, Management Accounting Research, Vol 21, 2, 121-123, 2010.

“In search of Management Accounting Theory”, Malmi,T. & Granlund, M., European Accounting Review, Vol 18, No. 3, 597-620, 2009

“Agreeing on Problems, Where are the Solutions? A Reply to Quattrone”, Malmi,T. & Granlund, M., European Accounting Review, Vol 18, No. 3, 631-639, 2009.

An exploratory study of operational reasons to budget, Sivabalan, P., Booth, P., Malmi, T, Brown, D. Accounting & Finance, Vol 49, No. 4, 849–871, 2009.

Management Control Systems as a Package – Challenges, Opportunities and Research Directions, Malmi, T. & Brown, D., Management Accounting Research, Vol 19(4), 287-301, 2008.

Balanced Scorecard Design and Performance Impacts: Some Australian Evidence. Bedford, D., Brown, D. & Malmi, T., Journal of Applied Management Accounting Research, Vol 6., No 2, 17-36, 2008.

“Strategic human resource management and knowledge workers: a case study of professional service firms”, Teo S.T.T., Lakhani B., Brown D. & Malmi T., Management Research News, Vol.31, 9, 683-696, 2008.

“The future of interpretive accounting research—a polyphonic debate”, Ahrens T., Becker, A., Burns, J., Chapman, C.S., Granlund, M., Habersam, M., Hansen A., Khalifa, R., Malmi, T., Mennicken, A., Mikes A., Panozzo, F., Piber, M., Quattrone, P., Scheytt T., Critical Perspectives on Accounting, Vol 19, 6, 840-866, 2008.

“Vaihtoehtoisten menetelmien kustannusvertailu laktoosin imeytymishäiriön laboratoriodiagnostikassa” Piironen. A., Järvelä I & Malmi, T, Finnish Medical Journal, No 20-21, 2007.

“A Collaborative approach for managing project cost of poor quality”, Malmi, T., Jarvinen, P & Lillrank, P., European Accounting Review, 13, 293-317, 2004.

“Value Based Management practices—some evidence from the field”, Malmi, T. & Ikäheimo, S., Management Accounting Research, Vol. 14, No. 3, 235-254, 2003.

“Moderate impact of ERPS on management accounting: a lag or permanent outcome?” Granlund, M. & Malmi, T., Management Accounting Research, Vol. 13, No. 3, 299-321, 2002.

“The practice of management accounting in Finland - A change?”, Malmi, T., Seppälä, T. & Rantanen, M. Finnish Journal of Business Economics, Vol. 50, No 4., 480-501, 2001.

“Balanced Scorecards in Finnish Companies: A Research Note”, Management Accounting Research, Vol. 12, No.2, 207-220, 2001.

“Activity-based costing diffusion across organisations: an exploratory empirical analysis of Finnish Firms”, Accounting, Organization and Society, 24, 649-672, 1999.

“Towards Explaining ABC Failure: Accounting and Control in a Decentralised Organisation”, Management Accounting Research, Vol. 8, No. 4, 459-480, 1997.

“New Directions in Management Accounting Research”, Atkinson, A., Balakrishnan, R., Booth, P., Cote, J., Groot, T., Malmi, T., Roberts, H., Uliana, E. & Wu, A., Journal of Management Accounting Research, Vol.9, 79-108, 1997.

“Activity-Based Costing in Finnish Metal and Engineering Industries”, Finnish Journal of Business Economics, 3/1996.

Other published research:

Putting Beyond Budgeting ideas into practice, Kaarbøe K., Stensaker, I & Malmi, T., in Managing in Dynamic Business Environments, edited by Kaarbøe, K., Gooderham, K. & Norreklit, H., Edward Elgar, 2013

An integrated package of environmental management control systems, Baker, M., Brown, D. & Malmi, T., Best practice in Management Accounting, edited by G. Gregoriou & N. Finch, Palmgrave, 2011.

“Re-examining the cause-and-effect principle of the Balanced Scorecard”, together with Per Nikolaj Bukh, in “Northern Lights in Accounting”, edited by S. Jönsson & J. Mouritsen, 2005.

“Adoption and Implementation of Activity-Based Costing: Practice, Problems and Motives”, HSE publications, A-128, 1997. (Dissertation)

“Drivers of Management Accounting in Finland”, Virtanen, K., Malmi, T., Vaivio, J. & Kasanen, E., in Management Accounting: European Perspectives, edited by A. Bhimani, Oxford University Press, 1996.

“Kustannuslaskentajärjestelmän rakenne ja muutos - Case toimintolaskenta” (Structure and Change of Cost Accounting System – Case Activity Based Costing), HSE publications, B-137, 1994. (Licentiate Thesis)

Working papers:

The Use of Management Controls in Different Cultural Regions: An Empirical Study of Anglo-Saxon, Germanic and Nordic Practices, Malmi, T. et al., presented in workshops at Brussels, ESADE, HEC Montreal, Lund and Aalto. Submitted and accepted to AOS workshop.

Managerial cognition, management control systems, and inertia, Kolehmainen, K., Malmi, T. & Granlund, M.

Constructing legitimate costing data reports to change clinical routines, Derichs, D., Sivak, E. & Malmi, T.

MCS configurations in small and medium size machine engineering firms: An exploratory analysis, F. Santini, T. Malmi L. Elisei, & L. Scruccad,

Modes of Coupling in Management Control Systems, Brown, D., Malmi, T. & Booth, P., revision ongoing.

"A Field Study on Factors Influencing Cost Accounting System Design - Case Activity Based Costing", HSE working paper series, W-5, 1992.

"Activity-Based Costing and Traditional Cost Accounting: Illustration and Comparison", HSE working paper series, F-283, 1991.

Other research related publications:

Kinnula, Malmi & Vauramo, "Mitä tunnuslukuja SOTE-Alueen johtamisessa tarvitaan", KAKS-Kunnallisan kehittämissäätiö, 2017.

Kinnula, Malmi & Vauramo, "Miten sote-uudistus toteutetaan", KAKS- Kunnallisan kehittämissäätiö, 2015.

Kinnula, Malmi, Riippa & Vauramo, "*Sote-sektori tarvitsee poliittisesti asetetut kustannustasotavoitteet*", KAKS- Kunnallisan kehittämissäätiö, 2015

Kinnula, Malmi & Vauramo, "*Saadaanko SOTE-uudistuksella tasalaatua*", KAKS- Kunnallisan kehittämissäätiö, 2014.

Kinnula, Malmi & Vauramo, "*Sisältöä SOTE-uudistukseen*", KAKS- Kunnallisan kehittämissäätiö 2014.

Book review: "Key Concepts in Ethnography" by Karen O'Reilly, *European Accounting Review*, 417-418, 2011.

Malmi, T. & Granlund, M. (2007) How to proceed in building management accounting theory? In M. Granlund (ed.), *Total Quality in Academic Accounting - Essays in honour of Kari Lukka*. Publications of the Turku School of Economics, Series C-3:2007.

BSC survey report 2006. David Brown, Teemu Malmi, David Bedford, Zoltan Matolcsy & Prabhu Sivabalan, School of Accounting, University of Technology Sydney, 15 pp, 2006.

Kohti käytännöllisiä teorioita liiketaloustieteissä –toiveajatteluako?, Finnish Journal of Business Economics, 4/2005. Received the best discussion paper award in 2005.

"Väitöskirjojen tiivistelmät 1996-2001", Tuunainen, V. & Malmi, T. (eds.), Helsingin kauppakorkeakoulun 12. promootion juhlaulkaisu, HeSE Print 2001. (Abstracts of Dissertations published in the HSE between 1996-2001. Publication in honour of HSE 12. promotion)

Books:

Yrityksen Laskentatoimi (Accounting in Business Organizations, a book used at Aalto University School of Business in the introductory accounting course), Ikäheimo, Malmi & Walden, WSOY, 2016.

Toimitusjohtajan käsikirja (The CEO Handbook), accounting and finance part of the book, Reinikainen, M., Malmi, T. & Ikonen, T., Tietosanoma, 2005.

Tietotekniikan mahdollisuudet taloushallinnon kehittämisessä (The opportunities of applying Information Technology to enhance accounting function's business support), Granlund, M. & Malmi, T., WSOY (Ekonomia-sarja), Jyväskylä, 2004.

BSC – Rakenna ja sovelta tehokkaasti (BSC – design and apply effectively), Malmi, T., Peltola, J.

and Toivanen, J., Kauppakaari, 2002, 2nd edition 2006.

Laatukustannuslaskenta: käyttötarkoitus ja menetelmät, käytännön työkirja yrityskäyttöön ja opiskeluun (Calculating cost of poor quality: applications and method – practical workbook for corporations and students), Järvinen, P., Lemetti, P., Virtanen, T. sekä Lillrank, P. & Malmi, T., TAI tutkimuslaitos, Espoo 2001

Public debates:

Yliopistot – kukoista vai kurjistu, Malmi, T, teoksessa ”Out of the Box”, toim. Haapaoja, H., Jokinen, J. & Sotamaa, Y, Tekniikan Akateemiset TEK, 2017.

Perustili opintojen tueksi, Lepomäki E., Malmi, T., Pursiainen, H., Harisalo, R. ja Vahtera, P., Libera Analyysi, 2016

Research management and supervision

Leader of a major international research project on management system configurations involving 15 universities from 11 countries (Australia, Austria, Belgium, Canada, Denmark, Finland, Germany, Italy, Norway, Poland, Sweden). Our team in Finland received €150.000 research grant from Wallenberg foundation for this project.

Leader of a benchmarking project on health and social services sectors. Three year program was financed by nine hospital districts and “Kunnallisan Kehittämissäätiö” (€360.000) and employed one full time project manager and two part-time researchers. Our first results were used by Finnish Government in spring 2014 (Hallituksen rakennepoliittinen ohjelma).

Member and leader of one track of Beyond Budgeting research program organized and financed by NHH (Bergen) and Statoil, 2008-2012.

Cost of poor quality program 1998-2001, joint project together with Helsinki University of Technology (HUT) and HSE, sponsored by TEKES. Co-leader together with prof. Paul Lillrank. In addition to leaders project team consisted project manager and two to three junior researchers.

Supervision of completed doctoral studies of Tommi Kasurinen, Jari Huikka and Katja Kolehmainen at Aalto School of Business and David Bedford, David Brown, Francesco Giacobbe, Prabhu Sivabalan at UTS.

Supervision of ongoing doctoral studies of David Derichs, Kerstin Falk, Joonas Kiurusalmi, Antti Niemelä, Mikko Sandelin and Tapani Rahko at Aalto.

Examiner of Ph.D. thesis / tribunal member at CBS, ESADE, HUT, Oulu, Turku, University of Queensland and UTS.

Evaluator for appointments to professorships / tenure in Australia (UTS), Canada (HEC Montréal), Finland (Joensuu and Turku) and Sweden (Lund and SSE).

Masters thesis supervision at HSE / Aalto since 1997.

Honours supervision at UTS 2004.

Thesis supervision at EMBA program, HUT.

Other research related activities

Editor of the Finnish Journal of Business Economics, May 2007 – September 2012

Associate Editor for European Accounting Review for term 2016-2019.

Member of the Editorial Board of Management Accounting Research, Abacus and Journal of Management Control.

Referee for Abacus, Accounting & Finance, Accounting Horizons, British Accounting Review, Contemporary Accounting Research, European Accounting Review, Financial Accountability and Management, International Journal of Accounting, Journal of Forest Economy, Journal of Management Control, Journal of Management Inquiry, Long Range Planning, Management Accounting Research, Public Administration, Qualitative Research in Accounting and Management, Spanish Accounting Review and Strategic Management Journal.

Guest Editor for Special Issues at Management Accounting Research and Journal of Family Business Strategy.

Member of the Scientific Committee of EAA 2006 conference in Dublin, 2007 in Lisbon, 2014 in Tallin, 2015 in Glasgow and 2019 in Phapos .

Member of The Research Committee of the Management Accounting Section of American Accounting Association (AAA) in 1994.

Organizer of the 11th Manufacturing Accounting Research conference in Helsinki, June 2012.

Organizer of the Management Accounting Symposium at European Accounting Association conference in Tallin, May 2014.

Organizer of the National Ph.D tutorial in Accounting, Sannäs, August 2014.

Invited plenary speaker in a number of academic conferences, most recently Manufacturing Accounting Research conference in Trento, Italy, 2007, Nordic Management Conference in Bergen, Norway, 2007, European Accounting Association Conference in Tampere, Finland, 2009, Management Control workshop at WHU, Germany 2011, “New Directions in Management Accounting Research” conference in Brussels, December 2012, “Accounting Research: Diversity within Unity” in Frankfurt, Germany, 2013, ERMAC Conference in Vienna, June, 2013, AMIS conference in Bucharest, June, 2014, MARG conference at LSE, April 2015, 25th Anniversary Conference of MAR at LSE in April 2015 and 20th EMAN conference in Luneburg 2016.

V. TEACHING

Teaching experience in universities

Responsible for Honours program at the School of Accounting at UTS. Teaching the course: Contemporary Issues in Management Accounting Research.

Responsible for various master’s level courses at HSE and Aalto University School of Business.

Management Accounting and Control at HSE MBA program

Management Accounting and Control at HSEEE / AEE EMBA program in Helsinki and Singapore

Management Accounting and Control at Iranian Business School and Aalto joint EMBA program in Tehran

Management Accounting and Control at EMBA at UTS

One of the four lecturers in Doctoral course “Overview of Financial and Management Accounting Research”

Doctoral teaching in Scandinavian joint program organized by NHH, Bergen as well as in national course organized by Kataja.

Accounting lectures at University of Canterbury, New Zealand.

Visiting lecture in Sydney University Accounting Honours program.

Management accounting section of the Business Studies program for Helsinki University students organized by HSE.

Member of faculty at Ph.D workshop. Paris Dauphine University, June 2017.

Executive teaching experience

Executive teaching experience in management accounting (especially cost and profitability analysis), management control and management systems, strategic planning and strategy implementation and financial accounting and financial statement analysis.

Executive teaching in the following open programs:

HSE Executive Education / AEE: EMBA in Helsinki, Singapore, Seoul and Teheran, MBA, JOKO, TUJO, TEJOKO and Management Accounting and Business Development
Lääkäriliitto
Helsinki University of Technology: EMBA and Master of Quality
Efektor Oy: TIR, Controller Excellence, BSC
Rastor Oy (BSC, Business Controller, Pricing in Metal Industries)
IIR Finland Oy (e.g Controller Forum)
Laatukeskus (BSC, Advanced Quality Management)
LIFIM, IBC Euroforum, HAUS, Helsinki University Vantaa Unit, Mercuria Business School, Management Events, TBC Leader

In-house teaching experience from the following industries:

Telecom (e.g. Radiolinja, Tellabs, Elisa, Comptel), Computers and Software (e.g. TietoEnator, Digital, QPR), Forest (UPM-Kymmene, Metsä Group), Construction (Skanska, YIT, Lemminkäinen, WIKA), Energy (Vattenfal, TVO), Manufacturing (ABB, Alteams, Componenta, Kemira, Metso, SKF, VTI) Media (Sanoma WSOY, EDITA), Retail (S-Group, Rautakirja, BAT Nordic, Stockmann), Services (Pöyry, CRAMO), Transportation and logistics (Finnair, Itella, VR), Finance (OP-Pohjola, Tapiola, Säästöpankkiliitto), Healthcare and public sector (Jorvi Hospital, KELA, KSSHP, HUS, Tansanian Police Forces).

In addition several management briefings in large and medium size organizations in various fields.

Teaching Activity Based Costing at several KEKO-courses during 1996 and 1997. Roughly 40 small and medium sized organizations involved.

Management of executive teaching programs

Setting up, development and co-ordination of “Management Accounting and Business Development” program offered by JOKO Executive Education OY 1997 - 2003.

Co-ordination of Management Accounting course offered by MJK-Institute 1997-2002.

Teaching materials

Web based on-line course on accounting for bachelor level, non-business students, together with Seppo Ikäheimo and Risto Walden, 2018.

Web based course on accounting and finance for high-school students together with Prof. Vesa Puttonen, 2017.

Web based introductory course on accounting to AEE, 2013, second edition in 2018.

Modules 3 and 5 for CPA Australia course material on Strategic Management Accounting, together with D.Brown, 2005.

Theory/method of Balanced Scorecard for e-learning environment called “BSC Virtuoso”, offered by MDC Efector Oy. 30 pages, together with J. Vaivio, 2001.

Liiketaloustieteen perusjakso (Basics of Business Studies)– Ainamo, A, Laurila, J., Kykkänen, K., Leppiniemi, J., Malmi, T., Raulas, M., Vaara, E. & Fagerström M. (ed.), HSE publications O-328.

Case “Telecom Finland” together with Rami Sirkiä, 1998.

Case “Interbank” together with Teemu Väänänen, 1995.

Translation of “Common Cents ” by Peter B.B.Turney, to Finnish together with Maija Lehmusvirta (“Toimintolaskenta”, Business Books).

Pedagogical training

HUT, 3 days, by Marina Motaleff.

HSE, 3 days, by Prof. Priscilla Rogers, University of Michigan.

Award

“Thirst for knowledge” (“Tiedon Jano”) award by JOKO Executive Education Oy in 2001.

Mentoring

Mentoring experience from business and public administration

VI. BUSINESS EXPERIENCE

Member of the Board, Parpa Oy, 1.1.2011 –

Member of the Board, Nordic Healthcare Group Oy, 1.11.2014 -

Chairman of the Board, Aalto Executive Education, 1.6.2009 – 19.6.2018

Chairman of the Board, Sannäs Kartano Oy (Sannäs Manor Ltd.), 01/2011 - 07/2018

Member of the Board, Arjessa Oy, 27.4.2015 – 10.6.2016.

Member of the Board, Healthy Life Devices Oy, 25.3.2010 –26.1.2012

Chairman of the Board, HLD Oy 27.1.2012 – 26.4.2012

Member of the Board (johtokunta), HUSLAB, 17.12.2007 – 30.3.2009

Member of the Board (vice chairman), Kasola Plc, 8.10.2007- 14.1.2008 (Case: Nurminen Logistics listed to OMX)

Member of the Board, QPR Software Plc, 2003-2007.

Chairman of the Board, QPR Software Plc, 7.1.2003-21.7.2003.

Member of the Board, QPR Cost Control BV (The Netherlands), 2001-2004 and 2006 - 2007

Member of the Board, WaveQ Systems Oy (Finland), 2000-2006.

Senior consultant, QPR Software Plc, 2000-2003.

Head of consulting, QPR Finland Oy, 1998-2000.

Oy Quality Production & Research Ltd Advisory Board member 1996-1997.

Duties in QPR have included product development of ABC and BSC software, supporting CEO, sales support, and internal education, in addition to customer projects.

Co-operation agreements with Arthur Andersen Business Consulting Ltd.(1996-2002), Nordic Advisor Group (2000-2001) and August Associates (since 2001).

Own company – MAS Management Accounting Services Oy – since 1995.

Partner and member of the board, MINT Consulting Oy, 2003-2012.

Consulting concerning cost and profitability accounting, process management, performance management, management control and strategy in the following organizations (among others):

Asiakastieto, Atoy, Avena, BAT Nordic, Benefon, Digital, Edita, Eksote, Elcoteq, Elisa Communications, Fazer, Fennia, Finnair, Finnvera, Forssan kirjapaino, Fortek, H+H, Holdem Capital, HSE, HUS, Iittala, Ilmarinen, Itella, IVO, Johnson & Johnson Asia Pacific, Keski-Suomen Sairaanhoidopiiri, Liikenne- ja viestintäministeriö, Luona Oy, LähiTapiola, KPMG, Leaf, Lindström, Lumon, Luona, Maan Auto, Mainio Vire, Martela, OP-Ryhmä, Orion, Orton, Outokumpu, Perlos, Rahoitustarkastus, Rautaruukki, Saarioinen, SanomaWSOY, SataDiag, Saunatec, SITRA, SOK, Sonera, StoraEnso, Valio, Valtra, Espoon kaupunki, Helsingin kaupunki, Vantaan kaupunki, Virtain kunta, Äänekosken kaupunki.

These companies operate in the following industries: Agricultural, Computers, Electrical, Energy, Finance, Food processing, Furniture, Social and Healthcare, Media, Metal and Engineering, Paper and Pulp, Pharmaceuticals, Professional services, Rental Services, Retail, Telecom and Transportation/logistics.

Tutoring ExecutiveMBA strategy projects at Aalto Executive Education:

E.g. Nokia, Nordea, St1, Dun & Bradstreet, Kemira, Tamro, Tieto, Docrates, YIT, Videra, VR, Helsingin kaupunki

Statements and special studies:

HUS Elinkeinopoliittinen selvitys 2017 ja 2018.

A study of merging three hospitals to create “West coast University hospital”, 2017.

Statements for legal cases, e.g. for OP Group, Gasum, Meyer

A study on the organization of diagnostic services at western parts of Finland, 2016.

A study on Finnish Medicines Agency relocation, 2015
(Selvitysmiesten raportti Fimean alueellistamisesta)

Number of statements to Valio Oy in 2011, 2012, 2013, 2015, 2017 and 2018 regarding pricing of dairy products and losses caused by predatory pricing.

Lausunto Atoy Oy:n vuoden 2004 liiketoimintasuunnitelman toteuttamiskelpoisuudesta, 2013.

Husin omistajaohjauksen, ohjausrakenteiden, rahoituksen ja laskutusperiaatteiden selkiänttäminen, together with Ilkka Kauppinen, 2012.

Lausunto tuotokoron käytöstä Asfalttikartellia koskevassa oikeudenkäynnissä 2012, together with Matti Suominen & Elias Rantapuska

Lausunnot Itella Oyj:n yleispalvelutuotteiden hinnoittelun perusteena olevasta kustannuslaskennasta, 2008 and 2010.

HUS:n laskennan, raportoinnin ja ohjauksen kehittäminen, 2006.

Sähköliiketoimintojen eriyttämisvaatimukset (Cost impact of proposed legislation on energy businesses), Kykkänen, T, Malmi, T. & Kiuru, P., LTT-Tutkimus Oy series, 2002.

Selvitys sähköliiketoimintojen eriyttämisestä (About disaggregating energy businesses), Kykkänen, T., Leppiniemi, J., Malmi, T. & Walden, R., LTT-Tutkimus Oy series, 2000.

Costing and pricing of fixed network cables, FINNET and Elisa Communications Oyj, 1999 and 2000.

“The status of accounting in Ministry of Labour and few suggestions for development”, together with Prof. E. Pitkänen, 1996.

Early business experience:

Team member in the project group responsible for setting up an ABC system to SISU-AUTO axle-factory, 1991.

Abloy Security, Control system development project, 01.06.-31.12.1989.

EuroAmerica (Ogilvy Group, New York), language services, 15.9.-15.12.1988.

Anchor Eskilstuna AB (Sweden), financial and managerial accounting, 23.05.-12.08.1988.

Kansallis-Osake-Pankki, clerk, 01.06.-31.08.1987.

VII. UNIVERSITY ADMINISTRATION AND DEVELOPMENT

Member at the Aalto Academic Affairs committee 2014-2017.

Head of Accounting Department and a member of top management team at Aalto School of Business 2013-2016.

Head of Accounting Faculty at Aalto, 2011-2012.

Member of the tenure track committee of Aalto School of Business 2011-2016 and its Vice Chairman 2015-2016.

Member of the board of SOTERA institute 2013->

Participant at “Aalto Strategic Leader” leadership program in 2012

Member of Alumni Board, 2008 - 2011

Member of the HSE council (valtuusto) 1995-1998.

Vice chairman of the HSE council 1997-1998.

Member of the board at HSE 1995-2003.

Member of the board at Researchers union at HSE 1995-2000.

Member of the Aalto funding model task force.

Member of the transformation team at Aalto University formation.

Cost analysis of certain functions and activities at HSE.

Setting up a co-operation between Nokia Mobile Phones (Global Finance & Control) and the Department of Accounting and Finance, HSE.

VIII. POSITIONS OF TRUST

Member of the council of Kauppakorkeakoulun tukisäätiö, 2012-2017.

Member of the scientific advisory board of Kunnallisalan kehittämissäätiö, 2016 ->

Member of the board of Instrumentarium Scientific Foundation 2017 ->

Scientific evaluator for Tiina and Antti Herlin's foundation, Kunnallisalan kehittämissäätiö, Instrumentarium Scientific Foundation, Estonian Science foundation and Research Foundation Flanders (FWO).

IX. SOCIETAL IMPACT

Commentary on proposed legislation regarding reforms at social- and healthcare as well as on how market based pricing is to be monitored by authorities.

Establishing annual "Taloudenpuolustuskurssit" business and economics forum to the members of parliament and business leaders. Aalto Executive Education and Helsingin Sanomat have organized this forum since 2015 and I have given the opening speeches as well as conducted clinics for various political groups.

Member of the steering group for a proposal to develop the operations of Finnish Government, organized by SITRA, 2017-2018.

X. HOBBIES

Downhill skiing, golf, triathlon, badminton, hunting and fishing, cooking, wines.