

## Christian Nielsen

### Professor

*PhD, MSc in Economics*

University of Bologna



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### Research program

#### Principal achievements

Given the global importance of creating innovative business models that create and capture value for broad stakeholder groups in society and the evident lack of research in this area, Christian Nielsen's clear vision has attracted funding of over €2.000.000 for research activities. Furthermore, this funding trend is likely to continue considering that since establishing this multidisciplinary research network over a decade ago, over 400 companies ranging from start-ups and SMEs to multinationals with a global presence have seen the value of collaborating.

This is evidence of the cutting-edge research produced under Christian Nielsen's leadership, highlighting multidisciplinary contributions that break away from traditional academic silos. The contributions of rigorous scholarly research have led to published works in leading scholarly journals. Furthermore, applied research and sound strategic advice have significantly impacted the practices of the companies with which Christian collaborates. This is evident from the ability to attract organisations and funding. As new industrial sectors and academic fields are beginning to recognise the importance of business model design for the future competitiveness of companies in an ever more complex global world, it is expected that the research network will continue to strengthen its already internationally oriented position, which is already present with the annual Business Model Conference ([www.businessmodelconference.com](http://www.businessmodelconference.com)), textbooks downloaded by over 1.000.000 students and the Open Source based Journal of Business Models ([www.journalofbusinessmodels.com](http://www.journalofbusinessmodels.com)) initiated by Christian himself in 2013 which is now listed on the Academic Journal Guide.

Christian's ability to change his career from business to academia, then to banking and back to academia again illustrates his ability to adapt and acquire new knowledge. Upon his return from the financial sector, Christian made a successful turnaround of the Master's degree in Management Accounting at Aalborg University and later took managerial responsibilities for an organisation without strategic direction or managerial setup. Keynote and research invitations in Europe, the US and Australasia are evidence of the broad reach of his research and managerial skillsets.

#### Research strategy

Christian's research profile lies at the intersection of management accounting, business models and intellectual capital and relates to accountability and performance measurement issues. Theoretically, Christian's work builds upon Activity Systems Theory and Effectuation Theory and theories of accountability, legitimacy and stakeholder theory. His current research has led to the creation of a typology of business model configurations. This typology can constitute a backbone for mapping out the business models of any organisation, thus substantiating business model innovation patterns through empirical testing and forming the backbone of business model benchmarking, KPIs, external disclosures and their assurance. This has led to the creation of a software platform open to other researchers to engage in and perform empirical testing on emerging theories and help build new theories. The vision for this database is that it will become the world's most comprehensive mapping of business model configurations and be capable of drawing in researchers with analytical, archival, and qualitative foci to strengthen its quality further.

Again, this is evidence of Christian Nielsen's innovative and visionary foresight in creating synergies and bringing experts together around a common cause, providing a substantial and more holistic methodological and theoretical contribution to a neglected area. It is Christian's vision that the Business Design research network will become a leading global centre of excellence regarding sustainability/CSR/ESG reporting and auditing, continually attracting companies that see value in collaboration and further enhancing the network's research brand. The research network's number of collaborations is expanding as we speak, and from primarily having European research partners, the network now has strong links with Australasia, and more recently, it has been invited to collaborate with global thought leaders such as Stanford University.

## **Educational background**

- M.Sc. (Econ) from Aarhus University: October 2000 (supervisor: Professor Per Nikolaj Bukh)
- PhD degree, Copenhagen Business School: December 2001 – November 2004 (supervisor: Professor Jan Mouritsen)

## **Academic and work experience**

- Controller, Morgenavisen Jyllands-Posten: October 2000 – August 2001
- Research Associate, Copenhagen Business School: August 2001 – November 2001
- Amanuensis, Aarhus School of Business: December 2004 – August 2005
- Assistant professor, Aarhus School of Business: September 2005 – May 2007
- Equity strategist and macroeconomist, Danske Andelskassers Bank: April 2006 – July 2010
- Associate professor, Aalborg University: May 2007 – July 2013
- Visiting Professor, Macquarie University, Australia: November 2014 – May 2014 + February 2016
- Professor 2, Högskolen i Innlandet, Norway: 2016 – 2018
- Head of Aalborg University Business School: 2018 – 2023
- Professor, Aalborg University: August 2013 – 2024
- Adjunct Professor, University of Bologna, Italy: 2021 –

## **Current positions of trust**

- Expert to the European Commission in Evaluating Framework Programs 2008 –
- Member of OECD GAP Taskforce on SMEs and Second Track Processes 2020 –
- Founding Editor-in-Chief of the Journal of Business Models, 2013 –
- Member of the Editorial Advisory Board at Accounting, Auditing and Accountability Journal, 2016 –
- Member of International Advisory Board at Electronic Journal of Knowledge Management, 2017 –
- Member of the Editorial Advisory Board at Journal of Behavioural Economics and Social Systems, 2019 –
- Member of the Editorial Advisory Board at Management Control Journal, 2020 –
- Reviewer for The Italian Ministry of Research, PRIN 2020 program

## **Research Areas**

- Business models and value creation logics
- Performance measurement and management accounting
- Sustainability Reporting, Integrated Reporting, business reporting, and Intellectual Capital Statements
- Corporate Governance, Board Governance and Corporate Social Responsibility
- Investor relations and strategic communication activities
- Capital markets use and analysis of non-financial information
- Developing evaluation methodologies and impact assessment for Society 5.0

## **Awards**

- Christian Nielsen was granted the Emerald/EFMD 1st Annual Outstanding Doctoral Research Award in the Interdisciplinary Accounting Research category for his PhD dissertation "Essays on Business Reporting: Production and consumption of strategic information in the market for information".
- UVBA's annual "Author Grant" for academic dissertations, 2006
- Outstanding Reviewer 2011, Emerald Literati Network
- Highly commended paper 2012, Emerald Literati Network
- Highly commended paper 2019, Emerald Literati Network

## **PhD supervision**

- Kristian Brøndum, 1 August 2017 – 31 July 2020
- Peter Thomsen, 1 November 2016 – 31 October 2019
- Anja Birch Nielsen, 1 April 2013 to 31 March 2018
- Jesper Sort, 1 March 2013 to 30 November 2016
- Francesco Paolone, 1 April 2014 to 1 November 2014
- Marco Montemari, 1 November 2011 to 31 August 2012
- Stefan Schaper, 1 November 2012 to 31 January 2014
- Ivan Butler, 50%, 1 January 2011 to 31 December 2013
- Jesper Østergaard Eskildsen, 1 June 2012 to 31 May 2013

## **PhD evaluation committees**

- Niels Sandalgaard, Aalborg University, Denmark, June 2010 (Head)
- Stefan Schaper, "G. d'Annunzio" University, Italy, February 2014 (Member)
- Daniel Harritz, Aalborg University, Denmark, September 2014 (Head)
- Too Shaw Warn, Multimedia University, Malaysia, October 2014 (Member)
- Thomas Tolbod, Aalborg University, Denmark, June 2015 (Head)
- Anders Bille Jensen, University of Southern Denmark, June 2015 (Member)
- Annelie Tallig, University of Southern Denmark, November 2015 (Member)
- Adibah Jamaluddin, University of Sydney, Australia, January 2016 (Member)
- Diogenis Baboukardos, Jönköping International Business School, September 2016 (Member)

- Sergejs Groskovs, Aarhus University, Denmark, November 2016 (Member)
- Adela Michea, Copenhagen Business School, November 2016 (Member)
- Iain Rolfe, Macquarie Graduate School of Management, Australia, May 2017 (Member)
- Austin D'Souza, Groningen University, Netherlands, October 2017 (Member)
- Jiao Lu, Macquarie University, Australia, November 2017 (Member)
- Louise Kringelum, Aalborg University, Denmark, January 2018 (Head)
- Tommi Rissanen, Lappeenranta University of Technology, May 2019 (Head)

### **Other relevant experience**

- Reviewer for Forte, the Swedish Research Council for Health, Working Life and Welfare, 2016 – 2017
- Member of the editorial board of Journal of Human Resource Costing and Accounting 2008 - 2013
- Member of the equity board, The Danish Financial Analysts Society 2009 - 2013
- Certified management course in managing knowledge workers, 2010 – 2011
- Certified course in Board Governance, 2014-2015
- Certified course in Board Governance, Board Leadership, 2016
- Department Council, Department of Business and Management, Aalborg University, member, 2012 – 2017
- Academic Council, Faculty of Social Sciences, Aalborg University, member, 2016 – 2017
- CoastZone A/S, board member, 2016 – 2018  
(Largest Danish team-building company focusing on high-performance teams. My role was to assist with M&A activity)
- Business Model Innovator, owner, board member, 2014 -  
(Spin-out company from the Business Design Lab developing a decision support software)
- Jutlander Bank, member of the board of representatives, 2012 - 2021
- I/S Sjelle Vandværk, board member, CFO, 2013 -

### **Teaching**

- Business Models and Strategic Reporting (Masters level)
- Intellectual Capital Statements in a management control agenda (Masters level)
- Management Accounting and Management Control Systems (Masters and bachelors level)
- Sustainability reporting and auditing (Masters level)
- New Venture Creation (Masters level)
- Corporate Valuation (Masters level)
- Scientific methodology (Masters level)
- Business Models for Executive Committees (Executive course)
- Academic writing and publishing (PhD level)
- Business Models and Disclosure (PhD level)
- Intellectual Property Rights and Spin Outs in Biomedical and Life Science (PhD and post doc level)

### **Current research projects**

- Creating an empirically driven taxonomy of Business Model configurations
- Sustainability reporting, CSR reporting, ESG reporting and auditing
- Using narratives to create business model innovation processes
- Business model analysis as the mediator of growth-oriented SME's and private equity investors
- When performance measurements meet innovation: Business Models in start-ups and small & medium sized companies
- Board governance and firm performance

### **Research grants received**

#### Ongoing projects with grants

- EPIONE, exploitation and market-assessment work package: €50.000
- CLINES, exploitation and market-assessment work package: €40.500
- Online Creativity Training supported by ERASMUS+, 2015-2017: €391.000
- Sino-Danish Center research grant, 2016: €23.000
- FORCE Delta Business Model discussion group, 2016-2020: €160.000
- KASK:VIE Optimizing the interaction and output of University/Industry collaborations (2011-2012): €130.000
- International Center for Innovation (between 2010 and 2013): €53.000
- Other small research projects in the period 2010 to 2013: €60.000
- Matching for growth – Matching entrepreneurship projects with Business Angel financing: €413.000
- GardinLis, innovating business models with storytelling: €13.300
- Tasting real business, developing business models for small food procurers: €14.500
- Knowledge-cupons, small scale research projects for Danish SMEs (2014): €53.000
- The Entrepreneurship Fund, developing a new course on New Venture Creation in 2014: €20.000
- Industry Smart City Randers, business development project: €40.000
- EUopstart, startup funding for Horizon 2020 projects, 2012-2014: €60.000
- HOS Grant for the Journal of Business Models, 2015: €7.300

### Invited keynotes and seminars

- Visiting Fellow Grant, Curtin University, January 2011
- Symposium leader, symposium on Accounting for Business Models, European Accounting Association congress in Slovenia, May 2012
- Seminar on business models, d.school at Hasso Platner Institute, Potsdam, 2 September 2012
- Track leader NFF Conference, Iceland, 22-24 August 2013: The business model eruption: how game changing mind sets challenge existing nodes of business
- Keynote on Business Models and Intellectual Capital at the 9<sup>th</sup> EIASM INTERDISCIPLINARY WORKSHOP on "INTANGIBLES, INTELLECTUAL CAPITAL & EXTRA-FINANCIAL INFORMATION", Copenhagen Business School, 26-27 September 2013
- Seminar on Business Model research, Pescara University, 23-24 October 2013
- Invited Academic Editor for the ECIS conference in Tel Aviv, June 2014
- ESRC research seminar series in London on "Business Models: Past, present and the future in understanding value capture and value realization", 7 February 2014, Main auditorium, The British Library Conference Centre
- Invited presentation at Department of Management, Faculty of Economics "G. Fuà", University de Marche, Ancona, Italy, 26-30 May 2014
- Visiting Professor, Macquarie University, Australia, 1 November 2014 to 25 April 2015
- Speaker, GRI Corporate leadership Group on integrated reporting, Amsterdam 17 June 2015
- Key note speaker, SIDREA International Workshop on "Managing and disclosing Intellectual Capital, Social and Environmental Value: Emerging issues", Faculty of Economics "G. Fuà", University de Marche, Ancona, Italy, 15 July 2015.
- Track leader NFF Conference, Copenhagen Business School, 12-14 August 2015: The Scalability and Sustainability of Business Models
- Keynote at DanishConnect, the Danish Consulate, Sydney, Australia, 12 February 2016: From Creativity to Business Models
- Keynote on Business model innovation in the sharing economy, Rong Ke Entrepreneurship Incubation Hub, Beijing Wang Jin Innovation Park, China, 18 May 2016
- Keynote at the Summit Forum on Entrepreneurship Education in Universities, Wenzhou, China, 19 May 2016
- Key note on network-based business models and panel debate for Cluster Excellence Denmark, 26 August, 2016, Aalborg
- Keynote, Høgskolen i Hedmark, Norway, 15. November 2016, The future of academic teaching – New business models in Academia
- Seminar on "Re-inventing corporate benchmarking", Copenhagen Business School, Denmark, 8 December 2016
- Keynote, Pori, Finland, 13 December, 2016, "Business Model Configuration: Challenging business model innovation and performance measurement"
- Keynote CA ANZ, ACCA and RMIT, 3 February 2017. Thought leadership congress on "Improving collaboration and innovation between business and business researchers"
- Invited speaker HEC Lausanne 2 May 2017.
- Invited speaker University of Firenze 5-6 July 2017.
- Invited Visiting Professor University of Bologna, Italy, 19-21 September 2017.
- Session organizer, Business Models in the Built Environment at the 9th Annual Symposium of Architectural Research, Oulu, Finland, November 29th - December 2nd 2017
- Visiting Professor, Macquarie University, Australia, March 2018
- Visiting Professor, University of Bologna, July 2018
- Visiting Professor, University of Florence, June 2019
- Visiting Professor, University of Bologna, July 2019
- Keynote at ICICKM conference hosted by Macquarie University, Sydney, Australia, 5-6 December 2019
- Adjunct Professor, University of Bologna, April 2021 –
- PhD Summer School teacher, The New Plastics Economy: Circular Business Models and Sustainability, Bologna, July 2023
- PhD course, From Business Model to Sustainable Business Model: How to foster the innovation process? School of Economics "G. Fuà" - Università Politecnica delle Marche, Ancona, Italy, July 2023
- Invited research presentation on Business models and CSR/ESG/Sustainability reporting and auditing, IESE, Barcelona, February 2024

## Publications

### Academic papers in English, peer reviewed

- Nielsen, C., & Brix, J. (2023). Towards Society 5.0: Enabling the European Commission's Policy Brief 'Towards a sustainable, human-centric and resilient European Industry'. *Journal of Behavioural Economics and Social Systems*, 5(1).
- Nielsen, C. (2023). Providing evidence of the impact of university research. *Journal of Behavioural Economics and Social Systems*, 4(2), 93-102.
- Bini, L., Schaper, S., Simoni, L., Giunta, F., & Nielsen, C. (2023). Mandatory non-financial disclosure: Is everybody on the same page about business model reporting? *Accounting Forum*.
- Roslender, R., Hart, S., & Nielsen, C. (2023). Strategic Management Accounting Revisited: Building on Insights from the Business Model Field. *Journal of Accounting and Organizational Change*.  
<https://doi.org/10.1108/JAOC-01-2022-0008>
- Nielsen, C., & Brix, J. (2023). *Using Society 5.0 as Lever for Strategic Innovation: Mitigating grand challenges in local regions*. Paper præsenteret ved R&D Management Conference 2023, Sevilla, Spanien.
- Montemari, M., Y. Taran, S. Schaper, C. Nielsen, P. Thomsen & J. Sort (2022) Business model innovation or Business model imitation – That is the question, *Technology Analysis & Strategic Management*, DOI: [10.1080/09537325.2022.2034780](https://doi.org/10.1080/09537325.2022.2034780)
- Roslender, R. & C. Nielsen (2022), Accounting for the value expectations of customers: re-imagining the Integrated Reporting initiative, forthcoming in *Critical Perspectives on Accounting*.
- Simoni, L., Schaper, S., & Nielsen, C. (2022). Business Model Disclosures, Market Values, and Earnings Persistence: Evidence From the UK. *Abacus*, 58(1), 142-173. <https://doi.org/10.1111/abac.12233>
- Stück, S. E., Kristiansen, K. B., & Nielsen, C. (2022). *A Teaching case on CUBIC's business model dilemma: Help CUBIC balance the value propositions required by different customer segments*.
- Aagaard, A. & C. Nielsen (2021), The fifth stage of business model research: The role of business models in times of uncertainty, *Journal of Business Models*, Vol. 9, No. 1, 77-90
- Bini, L., F. Giunta, C. Nielsen, S. Schaper and L. Simoni (2021), Business Model Reporting: Why the Perception of Preparers and Users Matters, *Journal of Business Models*, Vol. 9, No. 1, pp. 1-7
- Montemari, M. & C. Nielsen (2021), Big data for business modeling: Towards the next generation of performance measurement systems? *Management Control*, Vol. 11, No. 1 (Special Issue), pp. 1-10, Doi: 10.3280/MACO2021-001-S1001 (ISSN 2239-0391, ISSNe 2239-4397)
- Lüdeke-Freund, F., Rauter, R., Nielsen, C., Montemari, M., Denchev, N. and Faber, N., (2021) Fostering Cross-Disciplinarity in Business Model Research, *Journal of Business Models*, Vol. 9, No. 2, pp. i-xiv
- Lüdeke-Freund, F., Rauter, R., Pedersen, E. R. G., & Nielsen, C. (2020). Sustainable value creation through business models: The what, the who and the how. *Journal of Business Models*, 8(3), 62-90.
- Bjurström, E., M. Lund & C. Nielsen, (2020), Are you ready to collaborate? Improving the quality of University-Industry Collaborations, *Journal of Behavioural economics and Social Systems*, 2, 1, s. 81-112

- Nielsen, C. & S. Nielsen, (2020). The role of management accounting technologies in the quest for leveraging public sector performance, *International Journal of Business and Systems Research*, Vol. 14, No. 2, pp. 191-216
- Nielsen, C. 2020. The Net Innovator Score. Working paper, Aalborg University Business School
- Nielsen, C. (2020), How can I enhance, and provide evidence of, the impact of my research? Working paper, Aalborg University Business School
- Di Tullio, P., Valentinetti, D., Nielsen, C., & Rea, M. (2019). In search of legitimacy: A semiotic analysis of business model disclosure practices. *Meditari Accountancy Research*, 28, 5, s. 863-887
- Nielsen, C. & M. Lund (2019), Small Data: data-strategies that most companies can profit from, *California Management Review*
- Roslender, R. and Nielsen, C. (2019), Performative research in the business model field: exploring the underpinnings of studying business models in action, *Journal of Business Models*, Vol. 7, No. 2, pp. 31-36.
- Montemari, M., Chiucchi, M. S., Nielsen, C. (2019), Designing Performance Measurement Systems Using Business Models, *Journal of Business Models*, Vol. 7, No. 5, pp. 48-69
- Dane-Nielsen, H., & Nielsen, C. (2019). Value creation in business models is based on intellectual capital – and only intellectual capital! In J. Guthrie, J. Dumay, F. Ricceri, & C. Nielsen (red.), *The Routledge Companion to Intellectual Capital* Routledge, *reprinted with permission in the Journal of Business Models*, Vol. 7, No. 2, pp. 64-81.
- Nielsen, C. & M. Lund (2019), Interventionist Research into Value Creation Mechanisms. Dumay, J., J. Guthrie and R. Munir (Eds.) Proceedings of the 16th International Conference on Intellectual Capital, Knowledge Management & Organisational Learning, ICICKM 2019, 5-6 December 2019 at Macquarie University Sydney, Australia (E-Book ISBN: 978-1-912764-49-5).
- Nielsen, C. (2019). From innovation performance to business performance: Conceptualising a framework and research agenda. *Meditari Accountancy Research*, Vol. 27, No. 1, pp. 2-16.
- Nielsen, C., & Lund, M. (2018). Building Scalable Business Models. *MIT Sloan Management Review*, 59(2), 65-69.
- Lund, M., & Nielsen, C. (2018). The Concept of Business Model Scalability. *Journal of Business Models*, Vol. 6, No. 1, pp. 1-18.
- Tweedie, D., C. Nielsen & N. Martinov-Bennie (2018), Evolution or abandonment? Contextualising the business model in Integrated Reporting, *Australian Accounting Review*, Vol. 28, No. 3, pp. 405-420.
- Nielsen, C (2018). Relating Successful Business Models to Intellectual Capital and Knowledge Management Practices. *Electronic Journal of Knowledge Management*, Vol. 16, No. 1, pp. 35-42.
- Sort, J. and C. Nielsen (2018), Using the Business Model Canvas to Improve Investment Processes, *Journal of Research in Marketing and Entrepreneurship*, 20(1), 10-33
- Sandalgaard, N. & C. Nielsen, (2018), Budgeting in Small- and Medium-sized Enterprises, Accepted in *Journal of Applied Accounting Research*. 19(3), 351-364
- Lund, M., & Nielsen, C. (2018). Business model perspective on entrepreneurship. In Turcan, R.V. & N. Fraser (Eds.) *The Palgrave Handbook of Multidisciplinary Perspectives on Entrepreneurship* (s. 105-124).

- Nielsen, C., Montemari, M., Paolone, F., Massaro M., Dumay J. and M. Lund. (2018). *Business Models: A Research Overview*. London, Routledge.
- Nielsen, C., M. Lund, S. Schaper, M. Montemari, P. Thomsen, J. Sort, R. Roslender, K. Brøndum, C. Byrge, C. Delmar, L. Simoni, F. Paolone, M. Massaro and J. Dumay (2018), Depicting A Performative Research Agenda: The 4th Stage of Business Model Research, *Journal of Business Models*, Vol. 6, No. 2, pp. 59-64
- Roslender, R. and Nielsen, C. (2018), Accounting Through the Business Model, *Journal of Business Models*, Vol. 6, No. 2, pp. 78-83
- Guthrie, J., Ricceri, F., Dumay, J. and Nielsen, C., Eds. (2018), *The Routledge Companion to Intellectual Capital*. London, Routledge.
- Dumay, J., Guthrie, J., Ricceri, F., & Nielsen, C. (2018). The past, present and future for intellectual capital research: an overview. I J. Guthrie, J. Dumay, F. Ricceri, & C. Nielsen (red.), *The Routledge Companion to Intellectual Capital* Routledge.
- Dane-Nielsen, H., & Nielsen, C. (2018). Value creation in business models is based on intellectual capital – and only intellectual capital! In J. Guthrie, J. Dumay, F. Ricceri, & C. Nielsen (red.), *The Routledge Companion to Intellectual Capital* Routledge.
- Nielsen, C. and M. Lund (2018), Making intellectual capital matter to the investment community. In J. Guthrie, J. Dumay, F. Ricceri, & C. Nielsen (red.), *The Routledge Companion to Intellectual Capital* Routledge.
- Nielsen, C., R. Roslender & S. Schaper (2017), 10 Years after the IC Guideline: Uncovering explanations for the demise of the Intellectual Capital Statement in Denmark. *Accounting, Auditing & Accountability Journal*, Vol. 30, No. 1, pp. 38 – 64 (Evaluated as 4\* in the UK Research Assessment Exercise 2017)
- Nielsen, C., M. Lund & P. Thomsen (2017), Killing the balanced scorecard to improve internal disclosure, *Journal of Intellectual Capital*, Vol. 18, No. 1, pp. 45-62.
- Schaper, S., Nielsen, C., R. Roslender (2017), Moving from irrelevant intellectual capital (IC) reporting to value-relevant IC disclosures: Key learning points from the Danish experience, *Journal of Intellectual Capital*, Vol. 18, No. 1, pp. 81-101.
- Lund, M., C. Byrge & C. Nielsen (2017) From Creativity to New Venture Creation: Exploring the potentials of training creativity and business-opportunity spotting. *Journal of Creativity and Business Innovation*, Vol. 3, pp. 65-88.
- Roslender, R. & Nielsen, C., (2017), Lessons for progressing narrative reporting: learning from the experience of disseminating the Danish intellectual capital statement approach, *Accounting Forum*, Vol. 41, No. 3, pp. 161-171
- Nielsen, C. (2017), 'A personal reflection: European experiences on value exchange in university–industry collaborations', Academic Leadership Series, "Improving Collaboration and Innovation between Industry and Business Schools in Australia" (Eds. Guthrie, J., E. Evans and R. Burritt), Vol. 8, pp. 53–61.
- Nielsen, C. (2016). Getting value for money from your Science Park. *Public Money and Management*, Vol. 36, No. 7, pp. 539-546
- Nielsen, C., R. Roslender & S. Schaper (2016), Continuities in the use of the Intellectual Capital Statement approach: elements of an institutional theory analysis, *Accounting Forum*, Vol. 40, No. 1, pp. 16-28.

- Taran, Y., Nielsen, C., Thomsen, P., Montemari, M., and Paolone, F. (2016), "Business model configurations: a five-V framework to map out potential innovation routes", *European Journal of Innovation Management*, Vol. 19. No. 4, pp. 492-527.
- Gaadboe, R., Fladkjær, H. F., & Nielsen, C. (2016). Korrekt implementering af Business Intelligence skaber merværdi (How utility is created through the correct implementation of Business Intelligence), *Oekonomistyring og Informatik*, Vol. 31, No. 3, pp. 245-266
- Lund, M., P. Thomsen & C. Nielsen (2016), Fremtidens præstationsmålingsmodeller med forretningsmodellen som udgangspunkt. I Bukh, P.N. & T.B. Kristensen (Eds.), *Produktion og styring: Perspektiver på økonomistyringen. Festskrift for Poul Israelsen*, pp. 67-85. København: DJØF
- Nielsen, C., & R. Roslender, (2015). Enhancing financial reporting: the contribution of business models, *British Accounting Review*, Vol. 47, No. 3, pp. 262-274.
- Nielsen, C., Rimmel, G. & Yosano, T., (2015). Outperforming markets: IC and the long-term performance of Japanese IPOs. *Accounting Forum*, Vol. 39, No. 2, pp. 83-96
- Farooq, O., & Nielsen, C. (2015). Intellectual capital disclosure and dividend policy: Evidence from the Danish biotechnology-sector, *International Journal of Learning and Intellectual Capital*, Vol. 12, No. 1, pp. 82-102
- Groth, P. & C. Nielsen (2015), Business Model Taxonomies: Using statistical tools to generate valid and reliable business model taxonomies, *Journal of Business Models*, Vol. 3, No. 1, pp. 4-21.
- Brøndum, K., Nielsen, C., Tange, K., Laursen, F., & Oehlenschläger, J. (2015). Kickass Companies: Leveraging business models with great leadership. *Journal of Business Models*, 3(1), 22-28.
- Farooq, O., & Nielsen, C. (2014). Intellectual capital disclosure and analyst following: Evidence from Danish biotechnology firms. *Journal of Intellectual Capital*, Vol. 15, No. 1, pp. 142-156.
- Lund, M., & Nielsen, C. (2014). The evolution of network-based business models illustrated through the case study of an entrepreneurship project, *Journal of Business Models*, Vol. 2, No. 1., pp. 105-121.
- Nielsen, C. & K. Cappelen, (2014). Exploring the Mechanisms of Knowledge Transfer in University-Industry Collaborations: A Study of Companies, Students and Researchers. *Higher Education Quarterly*, Vol. 68, No. 4, pp. 375-393.
- Montemari, M., & Nielsen, C. (2013). The role of causal maps in intellectual capital measurement and management. *Journal of Intellectual Capital*, Vol. 14, No. 4, pp. 522-546.
- Nielsen, C., Sort, J. C., & Bentsen, M. J. (2013). Levers of management in university-industry collaborations: How project management affects value creation at different life-cycle stages of a collaboration, *Tertiary Education and Management*, Vol. 19, No. 3, pp. 246-266.
- Nielsen, C., & Sort, J. C. (2013). Value exchange in university-industry collaborations, *International Journal of Technology Transfer and Commercialisation*, Vol. 12, No. 4, pp. 193-215.
- Nielsen, C. & Bukh, P.N. 2013. Communicating strategy: Using the business model as a platform for Investor Relations work. Published in *The Business Model Community Working Paper Series*, No. 2013-10
- Nielsen, C. & M. Montemari. 2012. The role of human resources in business model performance: The case of network-based companies, *Journal of Human Resource Costing & Accounting*. Vol. 16, No. 2, pp. 142-164.



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- Bukh, P.N. & C. Nielsen. 2011. The Supply of and Demand for Strategic Information: A Case Study of a large Medical Device Company. *Journal of Human Resource Costing & Accounting*, Vol. 15, No. 1, pp. 50-77.
- Bukh, P.N. & C. Nielsen. 2010. Understanding the Health Care Business Model: The financial analyst's point of view. *Journal of Health Care Finance*, Vol. 37, No. 2, pp. 8-25.
- White, G., A. Lee, Y. Yuningsih, P.N. Bukh & C. Nielsen. 2010. Intellectual Capital Disclosures by Australian and UK Biotechnology Companies, *Journal of Intellectual Capital*, Vol. 11, No. 4.
- Nielsen, C. & Dane-Nielsen, H. 2010. The emergent properties of intellectual capital: a conceptual offering, *Journal of Human Resource Costing & Accounting*, Vol. 14, No. 1, pp. 6-27.
- Rimmel, G., Y. Tadanori, C. Koga & C. Nielsen. 2009. Intellectual Capital Disclosures in Japanese IPO Prospectuses. *Journal of Human Resource Costing and Accounting*, Vol. 13, No. 3, pp. 316-337.
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