Curriculum Vitae

Dr. Joel W. Berge

Office Address

NHH Norwegian School of Economics
Department of Accounting, Auditing and Law
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Research Interests

My research lies at the intersection of ethics and profitability. I primarily use experimental methods to examine how individuals and organizations navigate ethical trade-offs across various business contexts. Through my research, I aim to deepen our understanding of how values, social norms, and regulatory environments influence organizational decision-making.

Academic Occupations

Since 2025	**Associate Professor**, NHH Norwegian School of Economics at the Department of Accounting, Auditing and Law
08/2021 – 2025	**Postdoctoral Researcher**, NHH Norwegian School of Economics at the Department of Accounting, Auditing and Law
03/2023 – 06/2023	**Visiting Researcher**, University of Amsterdam at the Department of Accounting (invited by Victor Maas)
01/2016 – 06/2016	**Teaching Assistant** for Eirik S. Knudsen in Strategic Management (SOL40), NHH Norwegian School of Economics

Education

08/2016 – 06/2021	**Ph.D. in Management Accounting**, NHH Norwegian School of Economics at the Department of Accounting, Auditing and Law (Supervisor: Lars Ivar O. Berge)
01/2019 – 06/2019	**Visiting Research Scholar**, Tilburg University at the Department of Accountancy (invited by Bart Dierynck)
08/2014 – 06/2016	**M.Sc. in Economics and Business Administration** with a Specialization in Business Analysis and Performance (BUS), NHH Norwegian School of Economics
01/2015 – 06/2015	**Exchange Student**, University of California, Berkeley at the Department of Economics
08/2011 – 06/2014	**Bachelor's in Economics and Business Administration**, NHH Norwegian School of Economics

Honors and Awards

2026	**Outstanding Manuscript Award**, 2026 AAA Accounting Behavior and Organizations (ABO) Section Conference, for "Ignorance as a Safe Harbor: Information Avoidance, Inaccurate Reporting, and SOX 302 Certification" (with Bentley, J.W., Berge, L.I.O., and Young, S.)
2026	**Master Students' Prize for Excellent Teaching**, NHH Norwegian School of Economics

Research Grants

2022, 2023, 2024	Småforsk, ~ 100,000 kr
2021 – 2024	Statkraft Research Grant, total ~ 500,000 kr
2018, 2023	Center for Economics and Ethics, ~ 100,000 kr
2018	Professor Wilhelm Keilhaus Minnefond, 26,000 kr
2016	Center for Applied Research (SNF), Master Thesis Stipend, 20,000 kr

Editorial Service

2026 – present	*Accounting Forum*, Associate Editor

Ad Hoc Reviewer

Accounting Forum; *Behavioral Research in Accounting*; *Journal of Business Ethics*; *Journal of Management Control*

Other Professional Activities

2025 – present	National Council for Ethics in Business and Administration (UHR-ØA), Representative of NHH Norwegian School of Economics
2022 – present	Hauge Microfinance (HMF), Board Member
01/2018 – 01/2019	NHH Research Committee (FFF), Board Member
01/2016 – 07/2016	Centre for Applied Research (SNF) at NHH, at the Future-Oriented Corporate Solutions

Publications and Ongoing Research Projects

Publications in Refereed Journals

1. Berge, J.W. and Knudsen, D.R. (2026). KI-kompasset: Et strategisk verktøy for å navigere KI-implementering [The AI Compass: A Strategic Tool for Navigating AI Implementation]. *Magma*, 29(4), 57–64. https://doi.org/10.23865/magma.v29.1575

2. Arshad, F.M. and Berge, J.W. (2026). Mixed Motives for Doing Good: The Effect of Profit Motives in CSR Initiatives on Employee Opportunism. *Behavioral Research in Accounting*. https://doi.org/10.2308/BRIA-2023-041

3. Berge, J.W., Berge, L.I.O., and Maas, V.S. (2026). Information Acquisition and Misreporting: A Research Note. *Accounting and Business Research*. https://doi.org/10.1080/00014788.2026.2634049

4. Berge, J.W., Berge, L.I.O., Chiu, W., and Kolstad, I. (2026). Impacts of Effective Altruism on Donor Behaviour: A Randomised Discrete Choice Experiment. *Journal of Development Studies*, 62(5). https://doi.org/10.1080/00220388.2025.2601583

5. Berge, J.W. and Soto-Mota, P. (2026). Mispredictions about Dishonesty after Unfair Treatment. *Economics Letters*, 267, 113100. https://doi.org/10.1016/j.econlet.2026.113100

6. Ay, C.F., Berge, J.W., and Nødtvedt, K. (2024). Strategic Curiosity: An Experimental Study of Curiosity and Dishonesty. *Journal of Economic Behavior and Organization*, 217, 287–297. https://doi.org/10.1016/j.jebo.2023.10.039

Working Papers

7. Berge, J.W., Traini, S., and Vattø, T. Observable Information Acquisition, Social Costs, and Pay Dispersion (revise and resubmit at *Journal of Accounting Research*). https://papers.ssrn.com/sol3/papers.cfm?abstract_id=6747599

    - Media coverage: https://www.digi.no/artikler/denne-setningen-kan-ha-gitt-deg-lavere-lonn/533334?key=9cRb3WGp

8. Bentley, J.W., Berge, J.W., Berge, L.I.O., and Young, S. Ignorance as a Safe Harbor: Information Avoidance, Inaccurate Reporting, and SOX 302 Certification.

    - Outstanding Manuscript Award, 2026 AAA ABO Section Conference

9. Bashir, H., Berge, J.W., and Kshatriya, A. Misleading with Facts: Effect of Paltering on Moral Perception of a Company (revise and resubmit at *Accounting and Business Research*).

10. Berge, J.W., Berge, L.I.O., and Kolstad, I. The DEI Reversal Penalty. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=7348300

11. Berge, J.W., Maas, V.S., and Yin, H. When Do Employees Work Harder for Kind Managers? The Role of Reward Discretion and Environmental Favorability. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=5004564

Work in Progress

12. Berge, J.W., Maske, M., Sohn, M., and van Pelt, V. The Cost of Control in Mission Driven Organizations.

13. Berge, J.W., Knudsen, D.R., and Laguecir, A. Auditors' Responses to Norway's New Auditing Act and Anti-Money Laundering Regulation.

Other Publications

Baunan, H.H. and Berge, J.W. (2016). Understanding Risk Appetite: What Is It, What Pressures Shape It and How Is It Institutionalized? SNF Report 09/16, ISBN 978-82-491-0937-1. Available: https://snf.no/media/wpjjvm4n/r_0916.pdf

Teaching Experience and Supervision

Teaching

2025 – present **Profile Coordinator** (*Business Analysis and Performance, BUS*), NHH Norwegian School of Economics

2022 – present **Course Responsible** (*Strategic Profitability Analysis, BUS401E*)
Mandatory course in the Business Analysis and Performance profile (BUS) at NHH

- Student evaluation scores: 4.71 / 5.0 (2024), 4.69 / 5.0 (2023), 4.37 / 5.0 (2022)

2022 – present **Executive Courses** at NHH Norwegian School of Economics (Lecturer)

- *Strategic Management (MASTRA)*. Evaluation scores: 4.33 / 5.0 (2024), 4.69 / 5.0 (2023)
- *Seafood Management*. Evaluation score: 4.75 / 5.0 (2023)
- *Management Control (MØST)*. Evaluation score: 4.61 / 5.0 (2022)

2024 – 2025 **Executive Course** in ENGAGE.EU Faculty Bridge Program

- Lecturer in Module 2. Evaluation score: 4.88 / 5.0 (overall score)

2017 **Course Responsible** (*Strategisk lønnsomhetsanalyse og prising, BUS401N*)

- Norwegian mandatory course in the BUS profile at NHH

2016 – 2022 **Lecturer**, master courses at NHH Norwegian School of Economics

- Strategisk lønnsomhetsanalyse og prising, BUS401N (2017, 2018)
- Behavioral Business Strategy, BUS456 (2022)

Master Thesis Supervision

2026 Perfekt uperfekt styring: Å anerkjenne individualitet som ressurs. En kvalitativ casestudie av hvordan autentisitet påvirker styringsmekanismer i hotellvirksomhet (Bulukin, N.C.).

2025 «Hvordan kan Oivi bruke en verdibasert prisstrategi for å fastsette en optimal pris på sin screeningløsning i det amerikanske helsemarkedet og er denne økonomisk forsvarlig?» (Herland, C. & Østrått, T.B.).

2024 AI in Consulting: An Experiment in the Field on the Effect of General vs Specific LLMs on Consultant's Work Output (Hoholm & Kleppan).

2024 Master thesis on profitability analysis of the sports industry (Fantoft, K. & Fantoft, A.).

2024 A Case Study on Using Experimental Data as Managerial Information (Mehelleb, Y. & Bakari, S.).

2023 Making Sense of Human Rights in Business: A Case Study of Corporate Sensemaking Following the Norwegian Transparency Act (Kvalø & Mortensen).

2023	Putting Sustainability Talk into Managerial Action (Henze, H. & Stemmler).
2022	Deceptive Communication in Sustainability Reports (Hatleid, S.N. & Holte, S.M.).
2022	Master thesis on “Precision Pricing: An Experimental Study on the Perceptions of Precise Prices” (Holtestaul, H. & Myhre, W.).
2021	Master thesis on auditors’ ability to meet the expectations to combat money laundering (Iversen, M. & Rasathurai, C.).
2019	Co-supervised master thesis with Tina Søreide on the reporting of suspicious transactions in banks (Hafthun, A. & Ulfsnes).
2018	Co-supervised master thesis with Kenneth Fjell on the use of customer profitability analyses in Norwegian firms (Kampen, L. & Strand, M.C.).
2017	Co-supervised master thesis with Kenneth Fjell on the potential benefits of customer profitability analyses in an oil service firm (Skudal, A. & Lorenzen, H.).

Visibility

Published Op-Eds

1. Joel W. Berge. "Vil jakten på AI-effektivitet tømme selskapene for dømmekraft?", *Finansavisen*, 10.11.2026, https://www.finansavisen.no/karriere/2026/10/11/8386780/vil-jakten-pa-ai-effektivitet-tomme-selskapene-for-dommekraft
2. Joel W. Berge & Dan-Richard Knudsen. "AI-kappløpet – sprint eller orienteringsløp?", *Finansavisen*, 03.05.2026, https://www.finansavisen.no/teknologi/2026/03/05/8332434/ai-kapplopet-sprint-eller-orienteringslop-
3. Joel W. Berge. "Hva er en kvittering verdt i 2026?", *Dagens Næringsliv (DN)*, 2026, https://www.dn.no/innlegg/ki/ai/kunstig-intelligens/hva-er-en-kvittering-verdt-i-2026/2-1-1949164
4. Joel W. Berge. "Hvem ville sagt nei til 450 000 kr i ekstrainntekt?", *Finansavisen*, 05.24.2025. Reprinted in NHH Bulletin: https://www.nhh.no/nhh-bulletin/artikkelarkiv/2025/mai/hvem-ville-sagt-nei-til-450-000-kr-i-ekstrainntekt/
5. Joel W. Berge. "Bør vi stole mindre på hverandre?", *Vårt Land*, 11.09.2024, https://www.vl.no/meninger/verdidebatt/2024/11/09/bor-vi-stole-mindre-pa-hverandre/
6. Joel W. Berge & Halvor Mjøen Berg. "Norge kan tjene penger på å tredoble Økokrims budsjetter", *Dagens Næringsliv (DN)*, 07.09.2024, https://www.dn.no/innlegg/okonomisk-kriminalitet/okokrim/politiet/norge-kan-tjene-penger-pa-a-tredoble-okokrims-budsjetter/2-1-1674251
7. Joel W. Berge. "Hva skal vi gjøre med for mye tillit?", *Dagens Perspektiv*, 04.03.2024, https://www.dagensperspektiv.no/synspunkt/synspunkt-joel-berge-hva-skal-vi-gjore-med-for-mye-tillit/1155836

8. Joel W. Berge. "Er det rettferdig å belønne flaks med bonus?", *Finansavisen*, 04.13.2023, https://www.finansavisen.no/finans/2023/04/13/8000576/er-det-rettferdig-a-belonne-flaks-med-bonus
9. Joel W. Berge & Kenneth Fjell. "Høyere tittel – lavere lønn", *Dagens Næringsliv (DN)*, 03.04.2023, https://www.dn.no/innlegg/arbeidsliv/lonnsdannelse/ledelse/hoyere-tittel-lavere-lonn/2-1-1404906
10. Joel W. Berge & Kenneth Fjell. "Handelshøyskoleeffekten", *Dagens Næringsliv (DN)*, 12.27.2022, https://www.dn.no/innlegg/etikk/norges-handelshoyskole/handelshoyskolen-bi/handelshoyskoleeffekten/2-1-1377448
11. Joel W. Berge. "La oss snakke ærlig om etikk og butikk", *Dagens Næringsliv (DN)*, 12.10.2022, https://www.dn.no/innlegg/la-oss-snakke-arlig-om-etikk-og-butikk/2-1-1354627
12. Joel W. Berge. "Den skjulte eksamen", *Bergens Tidende*, 08.17.2018, https://www.bt.no/btmeninger/debatt/i/e1xvLa/den-skjulte-eksamen

News Coverage and Podcasts

News coverage

- "Advokat advarer etter Høyesterett-dom: – Konsulentselskaper kan få krav om etterbetalt overtid", *Dagens Næringsliv (DN)*, 2026, https://www.dn.no/arbeidsliv/hoyesterett/arbeidsrett/sarlig-uavhengig-stilling/advokat-advarer-etter-hoyesterett-dom-konsulentselskaper-kan-fa-krav-om-etterbetalt-overtid/2-1-2058956
- "Kastet masterstudentene ut på dypt vann – og ble hyllet i Grieghallen", *NHH Bulletin*, 06.2026, https://www.nhh.no/nhh-bulletin/artikkelarkiv/2026/juni/kastet-masterstudentene-ut-pa-dypt-vann--og-ble-hyllet-i-grieghallen/
- Kolden, M.F. "Skal forske på Bulders suksess: – Skulle gjerne holdt vår hemmelige oppskrift for oss selv", *BankShift*, 02.18.2025, https://www.bankshift.no/nyheter/skal-forske-pa-bulders-suksess-skulle-gjerne-holdt-var-hemmelige-oppskrift-for-oss-selv/376739
- Feratovic, L. & Hermann, L.M.B. "Konsulentselskaper ansetter nyutdannede i «særlig uavhengige stillinger»", *Dagens Næringsliv (DN)*, 06.09.2023, https://www.dn.no/arbeidsliv/konsulentselskaper-ansetter-nyutdannede-i-sarlig-uavhengige-stillinger/2-1-1505726
- Norum, M.L. "Hemmelige givere har doblet Frps valgkampbudsjett: Kan skjule påvirkning av vedtak i lokalpolitikken, tror eksperter", *Filter Nyheter*, 08.14.2023, https://filternyheter.no/hemmelige-givere-har-doblet-frps-valgkampbudsjett-kan-skjule-pavirkning-av-vedtak-i-lokalpolitikken-tror-eksperter/
- Gjessing, M. "Denne setningen kan ha gitt deg lavere lønn", *digi.no*, 06.30.2023, https://www.digi.no/artikler/denne-setningen-kan-ha-gitt-deg-lavere-lonn/533334?key=9cRb3WGp
- Mikkelsen, S. "Ledere med én bestemt utdanning gjør som Sheriffen av Nottingham", *Khrono*, 05.01.2023, https://khrono.no/ledere-med-en-bestemt-utdanning-tar-fra-ansatte/748048

- Brugrand, C. "Bedrifter misbruker ledertitler for å unngå å gi de ansatte lønnsøkninger", *Dagens Perspektiv*, 04.13.2023, https://dagensperspektiv.no/ledelse/2023/bedrifter-misbruker-ledertitler-unnga-gi-de-ansatte-lonnsokninger
- Brugrand, C. "Ledere med handelshøyskoleutdanning betaler ansatte mindre – og seg selv mer", *Dagens Perspektiv*, 03.09.2023, https://dagensperspektiv.no/ledelse/2023/handelshoyskoleeffekten-ledere-betaler-ansatte-mindre-og-oker-sin-egen-lonn
- Orskaud, O. "Hvitvaskingskontroll kan bli en byråkratisk øvelse", *Kapital*, 11.17.2022, https://www.kapital.no/reportasjer/naeringsliv/2022/11/17/7954978/hvitvaskingskontroll-kan-bli-en-byrakratisk-ovelse
- "Ærlig og effektiv kommunikasjon i bedrifter", *NHH Bulletin*, 03.2021, https://www.nhh.no/nhh-bulletin/artikkelarkiv/2021/mars/disp/

Podcasts

- Co-host (with Therese Egeland), *Lederskap – NHHs podkast om ledelse*, https://shows.acast.com/lederskap
- "Hva skjer når alle får AI?", *Økonomiamatørene*, Episode 267, 2026, https://open.spotify.com/episode/7ccXXY4tWfXqvDGQp1EydL
- "Verdien av Økokrim og tillit i samfunnet med Joel Berge", *Bærekraftseventyr med Jørgensen & Pedersen*, Episode 153, 09.03.2024, https://shows.acast.com/5fd3665dfe167d3247293ca2/66d40443d4bfadabd6ab1761
- "Snill vs etisk kompetanse, gleden mot å bli 40 år, og Gud kan bruke alle", *Tro i Arbeid*, 01.30.2024, https://poddtoppen.se/podcast/1583221980/tro-i-arbeid/joel-berge-snill-vs-etisk-kompetanse-og-gud-kan-bruke-alle
- "Etikk og Butikk", *Lederskap – NHHs podkast om ledelse*, Episode 57, https://shows.acast.com/6230990688da9b0013f124ce/649187e58d0a840011b71472
- "Etikk og Lønnsomhet med Joel Berge", *Bærekraftseventyr med Jørgensen & Pedersen*, Episode 77, 02.06.2023, https://podcasts.apple.com/no/podcast/jp077-etikk-og-%C3%B8konomi-med-joel-berge/id1545918010?i=1000598171071

List of Presentations

Conference Presentations

06/2026	38th NOFOMA Conference, BI Norwegian Business School, Bergen, Norway
2025	Nordic Accounting Conference (NAC), Copenhagen Business School, Denmark
01/2025	Management Accounting Section (MAS) Meeting, Austin, Texas
12/2024	14th EIASM Conference on New Directions in Management Accounting, Milan, Italy
01/2024	Management Accounting Section (MAS) Meeting, Orlando, Florida
11/2023	Nordic Accounting Conference (NAC), Copenhagen, Denmark
12/2022	13th EIASM Conference on New Directions in Management Accounting, Lisbon, Portugal
07/2022	European Network for Experimental Accounting Research (ENEAR), Sevilla, Spain

05/2022	44th European Accounting Association (EAA) Congress, Bergen, Norway
11/2021	Nordic Accounting Conference (NAC), Copenhagen, Denmark
01/2021	Hawaii Accounting Research Conference (HARC), online due to Covid
01/2020	FIBE Conference, Bergen, Norway
05/2019	42nd European Accounting Association (EAA) Congress, Paphos, Cyprus
01/2019	FIBE Conference, Bergen, Norway
06/2017	European Network for Experimental Accounting Research (ENEAR), Leuven, Belgium

Department Presentations

10/2026	Internal Presentation on AI in Teaching, NHH Norwegian School of Economics
05/2026	Department Seminar, University of Southern Denmark
10/2024	Internal Presentation on AI in Teaching, NHH Norwegian School of Economics
08/2024	Internal Presentation on AI in Teaching, NHH Norwegian School of Economics
05/2024	Brown Bag Presentation, NHH Norwegian School of Economics
09/2023	Brown Bag Presentation, NHH Norwegian School of Economics
04/2023	Department Seminar, University of Amsterdam
03/2023	Department Seminar, Maastricht University
05/2019	Department Seminar, Erasmus University Rotterdam
04/2019	Department Seminar, Vrije Universiteit Amsterdam
03/2019	Department Seminar, Tilburg University

Other Presentations

09/2026	Live recording of *Lederskap* with the CEOs of NBIM and KPMG (co-host), NHH Norwegian School of Economics, Bergen, Norway
02/2025	Mynewsdesk, “The Recipe for Resilience” (moderator), Oslo, Norway
12/2024	Alumni Relations & Communication Directors Meeting, Bergen, Norway
04/2024	Artificial Intelligence for Top Managers, hosted by Apriil, Bergen, Norway
02/2024	Strategy in Practice – Tryg Evolve, Tryg Forsikring, Bergen, Norway
11/2023	NHH Alumni Conference, Oslo, Norway
11/2023	Ethics and Business, Svea Finans, Oslo, Norway