

Akram Khalilov

Curriculum Vitae

Department of Accounting and Operations Management, BI Norwegian Business School

✉ akram.khalilov@bi.no | 🌐 [WebPage](#) | 🔍 [Google Scholar](#)

Academic Appointments

BI Norwegian Business School
ASSISTANT PROFESSOR IN FINANCIAL ACCOUNTING

Oslo, Norway
September 2020 - present

Stockholm School of Economics
VISITING RESEARCHER

Stockholm, Sweden
Spring 2023

Education

Ph.D. in Business and Finance
🎓 UNIVERSIDAD CARLOS III DE MADRID

2016 – 2020
Madrid, Spain

Visiting Scholar
🎓 HUMBOLDT UNIVERSITY OF BERLIN

Spring 2019
Berlin, Germany

M.Sc. in Business and Quantitative Methods
🎓 UNIVERSIDAD CARLOS III DE MADRID

2014 – 2016
Madrid, Spain

M.A. in Economics
🎓 ISTANBUL UNIVERSITY (NO THESIS DEFENSE)

2013 – 2014
Istanbul, Turkey

B.A. in Economics
🎓 AMERICAN UNIVERSITY OF CENTRAL ASIA



2009 – 2013
Bishkek, Kyrgyzstan

Research Interests



Earnings Quality, Political Economy in Accounting, Corporate Disclosures, CSR

Publications

- [1] Bridging the Gap: A Study of Government Suppliers Reporting Practices
(with Tobias Witter) *Journal of Accounting and Public Policy*, 2025 📄 🔗
 - Best paper in accounting award. *Financial Management & Accounting Research Conference* (2024)
- [2] Demand-driven Corporate Social Responsibility: Symbolic versus Substantive Change after Environmental Disasters (with Juan Manuel Garcia-Lara, Beatriz Garcia Osma and Irina Gazizova) *Journal of Corporate Finance*, 2025 📄 🔗
- [3] Informational and Cushioning Properties of Conservative Balance Sheets: A Study of Crises Resilience (sole-author) *Review of Quantitative Finance and Accounting*, 2025 🔗
- [4] Directors' Bankruptcy Experience and Financial Reporting Choices
(with Irina Gazizova and Beatriz Garcia Osma) *Journal of Business Finance and Accounting*, 2025 🔗

- [5] Accounting Conservatism and the Profitability of Corporate Insiders, (*with Beatriz Garcia Osmá*) *Journal of Business Finance and Accounting*, 2020  

Working Papers

- [1] **Accounting Conservatism and the Agency Problems of Overvalued Equity**
(*with Juan Manuel Garcia-Lara and Beatriz Garcia Osmá*) 
- Best paper award. Spanish Accounting and Business Administration Association conference
 - Media Coverage: [The FinReg Blog](#) 
- [2] **Resource Availability and Corporate Social Responsibility: Evidence from Misvalued Equity** (*with Irina Gazizova*)
- [3] **Accounting Institutions and the Value of Corporate Political Activity**
(*with Christopher Bleibtreu, Roland Königsgruber and Susanne Preuss*)
- [4] **Do not Smear my Reputation: Compromised Directors and Corporate Social Responsibility**
(*with Irina Gazizova*)

Work-in-Progress

- [1] **Accruals versus Real Earnings Management and Economic Recovery**

Teaching & Tutoring

BI Norwegian Business School

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|--|----------------|
| • Financial Accounting and Analysis – | 2023 – present |
| • Financial Statement Analysis – | 2024 |
| • Valuation and Fair Value – <i>Equity Valuation</i> | 2022 – 2024 |
| • Financial Reporting, General Issues – <i>Business Combination & Consolidated Financial Statement</i> | 2021 – 2023 |

Universidad Carlos III de Madrid

- | | |
|--|-------------|
| • Financial Accounting – <i>Teaching Assistant</i> | 2019 |
| • Advanced Financial Derivatives – <i>Teaching Assistant</i> | 2017 – 2018 |
| • Financial Economics – <i>Teaching Assistant</i> | 2017 – 2018 |

Service

Ad Hoc Reviewer:

Journal of Business, Finance and Accounting; European Accounting Review; Accounting and Business Research; Scientific Committee of the EAA Annual Congress (since 2022)

Conferences and Seminars

(* – *presenter*, † – *discussant*, ** – *attendee*)

2024-25: 46th EAA Annual Congress (Bucharest)*; Financial Management&Accounting Research Conference*†; Scandinavian Accounting Research Conference (2024)**; 4th Swiss Accounting Research Alpine Camp (SARAC)*; The 5th BI Conference on Corporate Governance**

2022-23: 44th EAA Annual Congress (Bergen)*; 3rd Swiss Accounting Research Alpine Camp (SARAC)*; Scandinavian Accounting Research Conference (2022)**; ESG Conference (BI Norway)**; 45th EAA Annual Congress (Helsinki)*†; Stockholm School of Economics*; 9th Workshop on Accounting and Regulation (Siena, Italy)*; Scandinavian Accounting Research Conference (2023)†

2020-21: Norwegian School of Economics*; University of Glasgow*; CUNEF*; Norwegian Business School, BI*; Nordic Accounting Conference (Copenhagen)*†

2018-19: 27th Finance Forum (Madrid)*†; XV International Accounting Research Symposium (Madrid)*; Humboldt University (Berlin)*; Capital Markets Conference (Journal of Business, Finance and Accounting)**; 26th Finance Forum (Santander)*†; XIV International Accounting Research Symposium (Madrid)*; IE Doctoral Consortium (Madrid)*

Computer Skills

GitHub <https://github.com/akramkhal>
Languages Stata, Python, L^AT_EX

Languages

English (Fluent), Turkish (C1), Russian (Fluent), Spanish (B1), Norwegian(A2), Kyrgyz (Intermediate), Uzbek

Extra Training

BI, Norway	2025
🏆 <i>Machine Learning Course</i>	
BI, Norway	2024
🏆 <i>Python Programming Workshop</i>	
CEMFI, Madrid	2022
🏆 <i>Unstructured Data in Empirical Economics</i>	
Data Science Certificate	2023 – 2025
🏆 <i>2-year Online Program in Data Science</i>	