

# Roland KÖNIGSRUBER

Professor

Academy: Digitalization

Research center: Finance & Accounting Insights on Risk and Regulation

Campus: PARIS

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## Research interests

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Corporate Political Strategy, Financial Accounting Theory, Political Economy of Financial Reporting

## Teaching interests

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Accounting Theory, Digitalization of Finance and Accounting, Financial Accounting

## Education

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| 2012 | HDR in Business Administration, University of Graz, Austria                  |
| 2007 | Doctorate in Business Administration, University of Graz, Austria            |
| 2002 | Master in International Relations, Yale University, United States of America |

## Experience

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### Full-time academic positions

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| Since 2018  | Professor of Financial Accounting, SKEMA Business School, France           |
| 2016 - 2018 | Associate Professor of Financial Accounting, SKEMA Business School, France |

### Other academic affiliations and appointments

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|-------------|---|
| Since 2023  | Associate Dean for Research, SKEMA Business School, France  |
| 2019 - 2023 | Associate Dean of the Digitalisation Academy, SKEMA Business School, France   |
| 2016 - 2019 | Program Director - Mastère Spécialisé Audit, Contrôle de Gestion et Systèmes d'Information, SKEMA Business School, France |
| 2012 - 2016 | Assistant Professor, Vrije Universiteit Amsterdam, The Netherlands  |
| 2007 - 2012 | Assistant Professor, University of Graz, Austria  |
| 2003 - 2007 | Assistant Professor (pre-doc), University of Graz, Austria  |

### Other professional experiences

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|-------------|---|
| 2002 - 2003 | Project Manager, Trema AB, Germany            |
| 1999 - 2000 | Consultant, Ernst & Young Consulting, Austria |

## Publications

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### Peer-reviewed journal articles

BLEIBTREU, C., KÖNIGSRUBER, R. and LANZI, T. (2022). Financial reporting and corporate political connections: An analytical model of interactions. *Journal of Accounting and Public Policy*, 41(3), pp. 106904.

PREUSS, S. and KÖNIGSGRUBER, R. (2021). How do corporate political connections influence financial reporting? A synthesis of the literature. *Journal of Accounting and Public Policy*, 40(1), pp. 106802.

KÖNIGSGRUBER, R., PEROTTI, P., SCHINNERL, O., TSOLIGKAS, F. and WINDISCH, D. (2021). Product Market Competition and Firms' Disclosure of Cross-segment Differences in Performance. *Abacus*, 57(4), pp. 709-736.

RYBNICEK, R. and KÖNIGSGRUBER, R. (2019). What makes industry-university collaboration succeed? A systematic review of the literature. *Journal of Business Economics*, 89(2), pp. 221-250.

BOISITS, A. and KÖNIGSGRUBER, R. (2016). Information Acquisition and Disclosure by Firms in the Presence of Additional Available Information. *Central European Journal of Operations Research*, 24(1), pp. 177-205.

GROSS, C., KÖNIGSGRUBER, R., PANTZALIS, C. and PEROTTI, P. (2016). The Financial Reporting Consequences of Proximity to Political Power. *Journal of Accounting and Public Policy*, 35(6), pp. 609-634.

KÖNIGSGRUBER, R. and PALAN, S. (2015). Earnings Management and Participation in Accounting Standard-Setting. *Central European Journal of Operations Research*, 23(1), pp. 31-52.

KÖNIGSGRUBER, R. and WINDISCH, D. (2014). Does European Union policy making explain accounting choices? An empirical analysis of the effects of investigations by the Directorate General for Competition on accounting choices. *Journal of Management and Governance*, 18(3), pp. 717-731.

KÖNIGSGRUBER, R. (2013). Expertise-Based Lobbying and Accounting Regulation. *Journal of Management and Governance*, 17(4), pp. 1009-1025.

KÖNIGSGRUBER, R. (2012). Capital Allocation Effects of Financial Reporting Regulation. *European Accounting Review*, 21(2), pp. 283-296.

KÖNIGSGRUBER, R. and GROSS, C. (2012). What You Measure Is What You Get. The Effects of Accounting Standards Effects Studies. *Accounting in Europe*, 9(2), pp. 171-190.

KÖNIGSGRUBER, R. (2010). A political economy of accounting standard setting. *Journal of Management and Governance*, 14(4), pp. 277-295.

### **Conference proceedings**

SANDU, R., ROSZAK, S. and KÖNIGSGRUBER, R. (2021). Integrated Reporting structured literature review: a dynamic analysis of relationships between practice, research, and policy-making.

### **Conference presentations**

KÖNIGSGRUBER, R. and BLEIBTREU, C. (2023). More than just regulatory capture: The intricate effects of political connections on corporate reporting. In: European Accounting Association Annual Conference. Helsinki.

KÖNIGSGRUBER, R. and BLEIBTREU, C. (2023). More than just regulatory capture: The intricate effects of political connections on corporate reporting. In: 9TH WORKSHOP ON ACCOUNTING AND REGULATION. Siena.

SANDU, R., ROSZAK, S. and KÖNIGSGRUBER, R. (2021). Integrated Reporting systematic literature review: a dynamic analysis of relationships between practice, research, and policy-making. In: EAA (European Accounting Association). Bucharest.

SANDU, R., ROSZAK, S. and KÖNIGSGRUBER, R. (2021). Integrated Reporting structured literature review: a dynamic analysis of relationships between practice, research, and policy-making. In: AFC (Association Francophone de Comptabilité). Online Conference.

KÖNIGSGRUBER, R. (2019). How Do Corporate Political Connections Influence Financial Reporting? Towards a Theoretical Framework. In: Workshop on the Politics of Accounting. Manchester.

KÖNIGSGRUBER, R., BLEIBTREU, C. and LANZI, T. (2019). Politicians, Markets, and Firms: How Do Capital Market Reactions Influence Corporate Political Strategy? In: EAA (European Accounting Association) Annual Congress. Paphos.

KÖNIGSGRUBER, R. and BLEIBTREU, C. (2018). A Theory of Political Connections, Corporate Governance, and Financial Reporting. In: Workshop on the Politics of Accounting. Innsbruck.

KÖNIGSGRUBER, R. and BLEIBTREU, C. (2018). A Theory of Political Connections, Corporate Governance, and Financial Reporting. In: Corporate Finance Day. Antwerp.

KÖNIGSGRUBER, R. and BLEIBTREU, C. (2017). Politicians, Markets, and Firms: How Do Capital Market Reactions Influence Corporate Political Strategy? In: Workshop on the Politics of Accounting. Paris.

### **Faculty research seminar presentations**

KÖNIGSGRUBER, R. and PREUSS, S. (2019). How Do Corporate Political Connections Influence Financial Reporting? Towards a Theoretical Framework. In: ARCA Research Seminar, VU University Amsterdam. Amsterdam.

KÖNIGSGRUBER, R. and PREUSS, S. (2019). How Do Corporate Political Connections Influence Financial Reporting? Towards a Theoretical Framework. In: Seminar presentation: Durham University. Durham.

KÖNIGSGRUBER, R., BLEIBTREU, C. and LANZI, T. (2019). The Influence of Financial Reporting on the Value of Corporate Political Connections: An Analytical Model. In: Seminar presentation: ESCP Europe. Paris.

KÖNIGSGRUBER, R., BLEIBTREU, C. and LANZI, T. (2018). Politicians, Markets, and Firms: How Do Capital Market Reactions Influence Corporate Political Strategy? In: Seminar presentation: WU Vienna. Vienna.

### **Press and social media**

KÖNIGSGRUBER, R. (2022). Corporate Political Connections: How Do They Affect Corporate Transparency. SKEMA ThinkForward.

KÖNIGSGRUBER, R., FRANKE, B. and GHITTI, M. (2020). Accounting in Times of the Pandemic: Financial Reporting and Regulatory issues. SKEMA ThinkForward.

KÖNIGSGRUBER, R. (2020). Judgment rather than memorization of rules: How to dispel misconceptions about accounting. SKEMA ThinkForward.

## **Other research activities**

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### **Reviewer for:**

Review of Industrial Organization, Production and Operations Management, Journal of Accounting and Public Policy, Journal of Accounting and Public Policy, European Accounting Review, Economia Politica, Finance Research Letters, Journal of Behavioral and Experimental Finance, European Accounting Review

### **Organization of a conference or a seminar**

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| 2022 | Workshop on the Politics of Accounting, France                                 |
| 2018 | EIASM (European Institute for Advanced Studies in Management) workshop, France |
| 2017 | Workshop on the Politics of Accounting, France                                 |

### **PhD supervision**

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| 2023 | J. BRANDNER, University of Graz, PhD thesis, Thesis Reviewer   |
| 2022 | S. PREUSS, Vrije Universiteit Amsterdam, PhD thesis, Thesis co-director                                  |
| 2022 | P. EBRAHIMI, under the supervision of B. SINCLAIR-DESGAGNE, HEC Montréal, PhD thesis, Thesis jury member |

### **Other academic activities**

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| 2022 | Reviewer for Conference, European Accounting Association |
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