

# Roland KÖNIGSRUBER

Professeur

Académie : Digitalisation

Centre de recherche : Finance & Accounting Insights on Risk and Regulation

Campus : Paris

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## Intérêts de recherche

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

## Domaines d'enseignement

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Accounting Theory, Digitalization of Finance and Accounting, Financial Accounting

## Formation

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| 2012 | HDR in Business Administration, University of Graz, Autriche              |
| 2007 | Doctor in Business Administration, University of Graz, Autriche           |
| 2002 | Master in International Relations, Yale University, Etats-Unis d'Amérique |

## Expérience Professionnelle

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### Positions académiques principales

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

### Autres affiliations académiques

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|-------------|---|
| Depuis 2023 | Doyen Associé pour la Recherche, 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, Pays-Bas   |
| 2007 - 2012 | Assistant Professor, University of Graz, Autriche   |
| 2003 - 2007 | Assistant Professor (pre-doc), University of Graz, Autriche   |

### Autres expériences professionnelles

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

## Publications

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### Articles académiques revus

BLEIBTREU, C., KÖNIGSRUBER, R. et 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. et 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. et WINDISCH, D. (2021). Product Market Competition and Firms' Disclosure of Cross-segment Differences in Performance. *Abacus*, 57(4), pp. 709-736.
- RYBNICEK, R. et 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. et 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. et 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. et PALAN, S. (2015). Earnings Management and Participation in Accounting Standard-Setting. *Central European Journal of Operations Research*, 23(1), pp. 31-52.
- KÖNIGSGRUBER, R. et 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. et 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.

### **Actes d'une conférence**

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

### **Présentations dans des conférences**

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

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

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

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

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

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

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

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

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

### **Présentations dans des séminaires de recherche**

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

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

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

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

### **Presse et réseaux sociaux**

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

KÖNIGSGRUBER, R., FRANKE, B. et 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.

## **Autres activités de recherche**

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### **Relecteur pour :**

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

### **Organisation d'une conférence ou d'un séminaire**

- 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

### **Supervision de thèses / HDR**

- 2023 J. BRANDNER, University of Graz, Doctorat, Rapporteur
- 2022 S. PREUSS, Vrije Universiteit Amsterdam, Doctorat, Co-directeur de thèse
- 2022 P. EBRAHIMI, sous la supervision de B. SINCLAIR-DESGAGNE, HEC Montréal, Doctorat, Membre de jury

### **Autres activités académiques**

- 2022 Reviewer for Conference, European Accounting Association