Roland KÖNIGSGRUBER

Professor

Academy: Digitalization

Research center: Finance & Accounting Insights on Risk and Regulation

Campus: Lille

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Research interests

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

Education

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

Full-time academic positions

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

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

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

Publications

Peer-reviewed journal articles

ROSZAK, S., SANDU, R., KÖNIGSGRUBER, R. and RAMID, S. (2025). The practice turn in integrated reporting (IR) research: A comprehensive review. *Comptabilité, Contrôle, Audit*, 31(1), pp. 7-51.

BLEIBTREU, C., KÖNIGSGRUBER, 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. (2026). Venue choice for lobbying on reporting standards: when does it become political? In: DART Workshop. Graz.

KÖNIGSGRUBER, R. (2026). Corporate disclosure regulation: due process in the shadow of political interference. In: Analytical Research in Financial Accounting (ARFA) Workshop. Toulouse.

KÖNIGSGRUBER, R. (2026). Corporate disclosure regulation: due process in the shadow of political interference. In: AES Workshop on Accounting and Economics. Cergy-Pontoise.

KÖNIGSGRUBER, R. (2026). Corporate disclosure regulation: due process in the shadow of political interference. In: 2nd International Workshop Transparency and beyond. Nancy.

KÖNIGSGRUBER, R. (2026). Corporate Political Connections, Auditor Choice, and Financial Reporting Quality. In: Bothnia Accounting & Auditing Seminar. Umea.

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. (2026). Corporate disclosure regulation: due process in the shadow of political interference. In: EaSt Research Workshop at VU University Amsterdam. Amsterdam.

KÖNIGSGRUBER, R. (2026). Corporate disclosure regulation: due process in the shadow of political interference. In: BI Oslo. Oslo.

KÖNIGSGRUBER, R. (2026). Corporate disclosure regulation: due process in the shadow of political interference. In: DART Lunch Workshop KFU Graz. Graz.

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

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

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

2026	P. HABIGER, under the supervision of M. KOPEL, University of Graz, PhD thesis, Thesis Reviewer
2023	J. BRANDNER, University of Graz, PhD thesis, Thesis Reviewer
2022	P. EBRAHIMI, under the supervision of B. SINCLAIR-DESGAGNE, HEC Montréal, PhD thesis, Thesis jury member
2022	S. PREUSS, Vrije Universiteit Amsterdam, PhD thesis, Thesis co-director

Other academic activities

2022	Reviewer for Conference, European Accounting Association