Roland KÖNIGSGRUBER

Professeur

Académie : Digitalisation

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

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Intérêts de recherche

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

Formation

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

Positions académiques principales

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

Autres affiliations académiques

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

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

Publications

Articles académiques revus

ROSZAK, S., SANDU, R., KÖNIGSGRUBER, R. et 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. 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. (2026). Venue choice for lobbying on reporting standards: when does it become political? Dans: DART Workshop. Graz.

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

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

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

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

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

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

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

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

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

2026	P. HABIGER, sous la supervision de M. KOPEL, University of Graz, Doctorat, Rapporteur
2023	J. BRANDNER, University of Graz, Doctorat, Rapporteur
2022	P. EBRAHIMI, sous la supervision de B. SINCLAIR-DESGAGNE, HEC Montréal, Doctorat, Membre de jury
2022	S. PREUSS, Vrije Universiteit Amsterdam, Doctorat, Co-directeur de thèse

Autres activités académiques

2022	Reviewer for Conference, European Accounting Association