Sabrina ROSZAK

Assistant Professor

Academy: Digitalization

Research center: Finance & Accounting Insights on Risk and Regulation

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Research interests

Corporate Reporting, Management Control, Sustainable Finance, Accountability, Accounting

Education

2017	Ph.D. in Management, Conservatoire National des Arts et Métiers, France
2012	MSc in Business Consulting & Information systems Management, SKEMA Business School, France
2004	Master in Management Corporate Finance, SKEMA Business School, France
2021	ITP Program, France

Experience

Full-time academic positions

Since 2017	Assistant Professor, SKEMA Business School, France

Other academic affiliations and appointments

2013 - 2017	Visiting Professor, SKEMA Business School, France

Other professional experiences

Since 2012	Expert Consultant, France
Since 2012	Financial Information Systems Specialist, Expert consultant, France
2005 - 2011	Financial Controller, Information Systems Project Manager, SBM Offshore, Monaco

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.

ROSZAK, S. and LAGUECIR, A. (2024). Integrated Reporting Impact on Core Organisational Practices: A Practice-Based Perspective. *Australian Accounting Review*, 34(Issue 3), pp. pp. 243-260.

Books and book editor

ROSZAK, S. and SANDU, R. [Eds] (2024). *Integrated Thinking for Long-Term Value Creation : A Multidisciplinary Reporting Approach in a Globalized World*. Palgrave Macmillan, 250 pages.

SANDU, R. and ROSZAK, S. (2024). *Integrated Thinking For Long-Term Value Creation A Multidisciplinary Reporting Approach In A Globalized World*. Palgrave Macmillan.

Conference proceedings

ROSZAK, S. and LAGUECIR, A. (2023). Integrated Reporting as a practice. *Association Francophone de Comptabilité*.

LAGUECIR, A. and ROSZAK, S. (2023). Integrated Reporting as a practice. *African Accounting and Finance Association Annual Conference*.

ROSZAK, S., FALANTIN, A., FIMBEL, E. and SUBTIL, N. (2021). Can Integrated Reporting Restore Trust? An Exploratory Study In Early Adopting Organizations.

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

ROSZAK, S., LAGUECIR, A. and HAZGUI, M. (2026). How Top Managers' Vocabularies of Motive Shape Accountability Processes: The Case of Integrated Reporting. In: EAA. Prague.

ROSZAK, S. and SANDU, R. (2026). Framing the Integrated Reporting framework: the role of managers as interpretative agents in early adopting organisations. In: 2nd Accounting Forum conference. Bucharest.

ROSZAK, S., LAGUECIR, A. and HAZGUI, M. (2024). Managers' active agency in building accountability processes: Insights from Integrated Reporting Implementation. In: AAAJ workshop on Micro-foundations of Accountability. London.

ROSZAK, S. (2024). Framing the Integrated Reporting (IR) framework through push and pull strategies: the role of managers as interpretative agents in early adopting organizations. In: IPA 2024. London.

ROSZAK, S. (2021). Can Integrated Reporting restore trust? In: AFC (Association Francophone de Comptabilité). Online Conference.

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.

ROSZAK, S. (2018). Le chiffre, les outils de reporting, la machine informationnelle : instruments de déresponsabilisation des managers ? In: RIODD Congress. Grenoble.

Press and social media

ROSZAK, S. (2024). Responsabiliser les managers dans les grandes entreprises. *SKEMA GLIMPSE* , pp. 11.

ROSZAK, S. (2024). Les réglementations encadrant le rapport extra-financier. *SKEMA GLIMPSE* , pp. 13.

ROSZAK, S. (2024). Quels outils pour décliner sur l'ensemble de l'organisation ? *SKEMA GLIMPSE* , pp. 16.

ROSZAK, S. (2024). Quels effets sur l'intégration de la RSE dans les pratiques ? *SKEMA GLIMPSE* , pp. 37.

ROSZAK, S. (2024). L'Afrique du Sud, laboratoire du Reporting extra financier obligatoire depuis 2011. *SKEMA GLIMPSE* , pp. 41.

ROSZAK, S. (2024). Plutôt que discipliner, développer la Pensée Intégrée dans les équipes de direction. *SKEMA GLIMPSE* , pp. 41.

ROSZAK, S. (2024). Un exercice de transformation et d'anticipation perpétuel. *SKEMA GLIMPSE* , pp. 54.

ROSZAK, S. and LAGUECIR, A. (2023). Repenser le modèle d'affaires de l'entreprise pour la transformer en profondeur. The Conversation.

ROSZAK, S. and LAGUECIR, A. (2023). Le Reporting intégré, la nouvelle culture d'entreprise qui valorise les résultats non-financiers. SKEMA ThinkForward.

ROSZAK, S. and LAGUECIR, A. (2023). La pensée intégrée, une nouvelle culture d'entreprise qui valorise les résultats non-financiers. SKEMA ThinkForward.

ROSZAK, S. (2023). Philippe Peuch-Lestrade : « Il n'y pas pas d'un côté le financier et de l'autre l'extra-financier, il y a une performance globale ». SKEMA ThinkForward.

Other research activities

Senior or associate editor

Since 2026 Accounting Forum