



UNIVERSITY OF GOTHENBURG
SCHOOL OF BUSINESS, ECONOMICS AND LAW

Curriculum Vitae Emmeli Runesson

Department of Business Administration
Financial Accounting
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Academic degrees

2015 Ph.D., University of Gothenburg
Ph.D., Financial Accounting, University of Gothenburg

Main research fields:

International Financial Reporting Standards, Pensions, Credit losses, Narrative disclosures, Capital markets

Main teaching fields:

Financial Statement Analysis, Pensions, Findings in Capital Market Research,

Academic experience

Pedagogical training:

2014 Höskolepedagogik II, Göteborgs Universitet
2011 Höskolepedagogik I, Göteborgs Universitet

Other experience

Experience outside of academia within field:

2007 - 2008 Administration. Invoices/Accounts payable, Volvo Business Services

Publications

Journal article (peer-reviewed)

Marton, Jan, Runesson, Emmeli (2017) The predictive ability of loan loss provisions in banks – Effects of accounting standards, enforcement and incentives. *The British Accounting Review*, 49:2, p. 162-180.

Journal article (other academic)

Marton, Jan, Runesson, Emmeli (2016) Redovisningens skuld i Europas finansiella kris. *Organisation & Samhälle*, :1.

Marton, Jan, Runesson, Emmeli, Samani, Niuosha (2015) Comment letter to ED/2015/3 Conceptual Framework for Financial Reporting. *International Accounting Standards Board website*,

Marton, Jan, Runesson, Emmeli (2014) Comments on Proposed Amendments to IAS 1 (ED/2014/1). *International Accounting Standards Board*,

Book

Runesson, Emmeli, Samani, Niuosha, Marton, Jan (2018) *Financial Accounting Theory - An Accounting Quality Approach*. Lund: Studentlitteratur.

Marton, Jan, Runesson, Emmeli, Lundqvist, Pernilla, Catasús, Bino, Carrington, Thomas, Eklöv Alander, Gunilla, Johed, Gustav (2015) *IFRS - Dilemman och utmaningar*. Lund: Studentlitteratur.

Doctoral thesis

Runesson, Emmeli (2015) *Disclosures and Judgment in Financial Reporting - Essays on accounting quality under International Financial Reporting Standards*. Doct. thesis, Göteborg: University of Gothenburg.

Licentiate thesis

Runesson, Emmeli (2010) *The Principles-Based Feature of IFRS -Judgment and Its Impact on Accounting Quality*.

Conference paper

Paananen, Mari, Runesson, Emmeli, Samani, Niuosha (2019) The Quality of Disclosures concerning Environmental Liabilities and the Role of Media Visibility. *European Accounting Association Annual Meeting 2019*.

Gordon, Elizabeth A., Ma, Xinjie, Runesson, Emmeli (2018) Information Uncertainty and Critical Accounting Policies and Estimates. *American Accounting Association: Annual meeting, Washington DC*.

Banghø, Jesper, Marton, Jan, Plenborg, Thomas, Runesson, Emmeli (2018) Contractual implications of financial reporting enforcement and IFRS adoption. *Presented at the Nordic Accounting Conference, Copenhagen Business School, November 15-16, 2018*.

Runesson, Emmeli, Samani, Niuosha (2015) Goodwill or “No-will”: The effect of CEO hubris on accounting outcomes. *Nationell Redovisningskonferens (NRK) i Göteborg, 5-6 November 2015: <http://fek.handels.gu.se/sektioner/redovisning/abstracts>*.