

Curriculum Vitae Jan Marton

Appointments – Academic

- **Associate professor.** 2012 – Present, University of Gothenburg, Sweden
- **Assistant professor.** 1998 – 2012, University of Gothenburg, Sweden
- **Visiting scholar.** 2001, Columbia University, New York, USA
- **Adjunct teacher.** 1993 – 1998, University of Gothenburg, Sweden

Appointments – Professional

- **Financial reporting specialist.** 2003 – 2011, KPMG, Gothenburg, Sweden
- **Certified public accountant.** 1990 – 1992, Deloitte, New York, USA

Education

- **Ph.D.** 1998. University of Gothenburg, Sweden
- **Master of Business Administration.** 1990. Columbia University, New York, USA
- **Bachelor of Science.** 1988. University of Gothenburg, Sweden

Administrative assignments

- **Assistant Head of Department.** 2022 – ongoing, Department of Business Administration, School of Business, Economics and Law (SBEL), University of Gothenburg. Responsibility for Ph.D. programs and research.
- **Academic head of accreditation and data analysis.** 2018 – ongoing, SBEL, University of Gothenburg. Tasks include responsibility for management of three accreditations: AACSB, EQUIS and AMBA, and the creation of systematic data collection and analysis at the School level.
- **Vice Dean.** 2012 – 2018, SBEL, University of Gothenburg. Responsibility for education.
- **Academic head of accreditation.** 2011 – 2012, SBEL, University of Gothenburg. Primary task was to initiate the AACSB accreditation process.
- **Program director.** 2008 – 2011, SBEL, University of Gothenburg. Responsibility (e.g., quality and budget) for the Bachelor program in business and economics.
- **Board member.** 1995 – 1998, 2006 – 2011, Department of Business Administration
- **Program coordinator.** 2007 – 2009, Graduate School, SBEL. Developed a new two-year Master of Science in Accounting, and subsequently coordinated the program. The program was in English and had over 50% non-Sweden students.
- **Head of financial accounting group.** 2000 – 2003. Involved planning and management of faculty workloads, on delegation from the head of the Department of Business Administration.

Other assignments

- **European Accounting Association (EAA).** Board member 2016-2022, representing Sweden.
- **EAA Financial Reporting Standards Committee.** Initial member, and subsequently ad-hoc contributor.
- **FAR** (the organization for the Swedish accounting and audit profession). Associated member of strategic accounting group.
- **Svenska Revisionsakademin.** Chairman of the board. This is an organization created to enhance

research and teaching in accounting and auditing in Sweden, with members from the large universities, the accounting profession, and financial statement users

- **Forskarskola i Redovisning (FIRE)**. Member of steering group. FIRE organizes cooperation in doctoral programs in accounting between Swedish universities.

Interaction with practice

- **Comment letters**. Frequent provider of comment letters on proposed standards from the IASB and the Swedish standard-setter Bokföringsnämnden (BFN), as well as to proposed legislation in Sweden (some examples given in publications below)
- **Dialogue with BFN**. Representing universities. Dialogue about the future of standard setting for non-listed firms, 2021-ongoing.
- **Publications**. Several practice-oriented publications (see publications below). Bi-monthly columnist in *Balans* (the Swedish accounting profession's magazine), where current developments in IFRS are analyzed, often based on research
- **Expert witness**. Analyzed accounting issues in several court cases
- **Financial reporting specialist**. Consulting with individual firms, both on implementation of IFRS and of Swedish accounting standards

PUBLICATIONS

Academic Journals

Banghøy, J., Marton, J., Plenborg, T. & Runesson, E. (2023). Revisiting pay-performance sensitivity around IFRS adoption in Europe: The dominant role of Germany. *Accounting and Business Research*, 53(7), pp. 790-820. <https://doi.org/10.1080/00014788.2022.2073543>

Hartmann, B., Marton, J. & Andersson Sols, J. (2020). IFRS in national regulatory space: Insights from Sweden. *Accounting in Europe*, 17(3), pp. 367-387. <https://doi.org/10.1080/17449480.2020.1824073>

Abad, C., Hellman, N., Marton, J., Moya Gutierrez, S., et al. (2020). On the 'Disclosure Initiative—Principles of Disclosure': The EAA Financial Reporting Standards Committee's View. *Accounting in Europe*, 17(1), pp. 1-32. <https://doi.org/10.1080/17449480.2019.1664753>

Hartmann, B., Marton, J. & Söderström, R. (2018). The improbability of fraud in accounting for derivatives: A case study on the boundaries of financial reporting compliance. *European Accounting Review*. 27(5), pp. 845-873. <https://doi.org/10.1080/09638180.2018.1494022>

Marton, J., & Runesson, E. (2017). The predictive ability of loan loss provisions in banks – Effects of accounting standards, enforcement and incentives. *British Accounting Review*. 49 (2), pp. 162-180. <http://dx.doi.org/10.1016/j.bar.2016.09.003>

Marton, J. (2017). The role and current status of IFRS in the completions of national accounting rules – Evidence from Sweden. *Accounting in Europe*. 14 (1-2), pp. 207-216. <http://dx.doi.org/10.1080/17449480.2017.1301672>.

Barker, R., Barone, E., Birt, J., Gaeremynck, A., McGeachin, A., Marton, J., & Moldovan, R. (2013). Response of the EAA FRSC to the EFRAG/ANC/FRC discussion paper: Towards a disclosure framework for the notes. *Accounting in Europe*. 10 (1) p. 1–26. <http://dx.doi.org/10.1080/17449480.2013.772715>.

Baldvinsdóttir, G., Hagberg, A., Johansson, I-L., Jonäll, K., & Marton, J. (2011). Accounting research and

trust - A literature review. *Qualitative Research in Accounting & Management*. 8 (4) p. 382-424. <http://dx.doi.org/10.1108/1176609111189891>.

Marton, J., & Wagenhofer, A. (2010). Comment on the IASB Discussion Paper 'Preliminary Views on Revenue Recognition in Contracts with Customers'. *Accounting in Europe*. 7 (1) p. 3-13. <http://dx.doi.org/10.1080/17449480.2010.485386>.

Ax, C., & Marton, J. (2008). Human capital disclosures and management practices. *Journal of Intellectual Capital*. 9 (3) p. 433-455. <http://dx.doi.org/10.1108/14691930810892027>.

Thinggård, F., Wagenhofer, A., Evans, L., Gebhardt, G., Hoogendoorn, M., Marton, J., Di Pietra, R., Mora, A., & Peasnell, K. (2006). Performance reporting - The IASB's proposed formats of financial statements in the exposure draft of IAS 1. *Accounting in Europe*. 3 (1) p. 35-63. <https://doi.org/10.1080/09638180600920152>

Evans, L., Gebhardt, G., Hoogendoorn, M., Marton, J., Di Pietra, R., Mora, A., Thinggård, F., Vehmanen, P., & Wagenhofer, A., (2005). Problems and opportunities of an International Financial Reporting Standard for Small and Medium-sized Entities. The EAA FRSC's comment on the IASB's discussion paper. *Accounting in Europe*. 2 (1) p. 23-45. <https://doi.org/10.1080/09638180500378949>

Recent working papers

Starica, C., Marton, J., (2022). Identifying the relationship between prices and earnings. *14th Workshop on Accounting and Economics*, Rotterdam (July 7-8, 2022).

Marton, J., Starica, C. (2022). The relative informativeness of earnings and cash flows. *EAA Annual Congress*, Bergen (May 11-13, 2022).

Selected books & chapters

Marton, J., Nilsson, F., & Öhman, P. (2023). *Auditing transformation—Regulation, digitalisation and sustainability*. London: Routledge. ISBN: 978-1-032-53303-2.

Marton, J. & Runesson, E. (2019). Redovisning av kreditförluster i banker [Reporting of credit losses in banks]. In Stockenstrand, A-K., Söderström, R. & Öhman (Eds.) *Finansiell reglering och tillsyn* [Financial regulation and supervision]. Lund: Studentlitteratur. ISBN: 978-91-44-13175-7.

Carrington, T., Catasús, B., Eklöv-Ahlander, G., Johed, G., Lundqvist, P., Marton, J., & Runesson, E. (2015). IFRS - Dilemman och utmaningar [IFRS – Dilemmas and challenges]. Lund: Studentlitteratur. ISBN: 978-91-44-10997-8.

Selected textbooks

Marton, J., Sandell, N., & Stockenstrand, A-K. (2023). *Financial accounting*. Lund: Studentlitteratur. ISBN: 978-91-44-17595-9.

Marton, J., Lundqvist, P., & Pettersson, A-K. (2023). *IFRS - i teori och praktik* [IFRS – In theory and practice] (7th edition). Stockholm: Sanoma Utbildning. ISBN: 978-91-523-6468-0.

Runesson, E., Samani, N., & Marton, J. (2022). *Financial accounting theory: An accounting quality approach* (2nd edition). Lund: Studentlitteratur. ISBN: 978-91-44-15329-2.

Marton, J., Sandell, N., & Stockenstrand, A-K. (2022). Redovisning - Från bokföring till analys [Accounting – From bookkeeping to analysis] (5th edition). Lund: Studentlitteratur. ISBN: 978-91-44-16117-4.

Marton, J., Sandell, N., Stockenstrand, A-K. (2022). Redovisning - Från bokföring till analys, Övningsbok [Accounting – From bookkeeping to analysis, Exercises] (5th edition). Lund: Studentlitteratur. ISBN: 978-91-44-16118-1.

Marton, J., Runesson, E., & Sandell, S. (2020). Företagsanalys – Från redovisning till värdering [Financial statement analysis—From accounting to valuation]. Lund: Studentlitteratur. ISBN: 978-91-44-11186-5.

Marton, J., & Pettersson, A.K. (2020). Koncernredovisning [Group accounting] (2nd edition). Lund: Studentlitteratur. ISBN: 978-91-44-14215-9.

Marton, J. (2013). Redovisning – Förståelse, teori och principer [Accounting – Understanding, theory and principles]. Lund: Studentlitteratur. ISBN: 978-91-44-09168-6.

Selected publications aimed at practice

Marton, J. (2022). Reglering av hållbarhetsredovisning igång på allvar [Regulation of sustainability reporting becomes substantial]. *Balans* 3.

Marton, J. (2022). Information om immateriella tillgångar [Information about intangible assets]. *Balans* 1.

Starica, C. & Marton, J. (2021). Är börsens minskade popularitet ett problem? [Is the declining popularity of the stock market a problem?]. *Organisation & Sambälle* 2.

Marton, J. (2021). Rörelseförvärv under samma bestämmande inflytande [Common control transactions]. *Balans* 2.

Marton, J. (2020). Ska Bokföringsnämnden följa lagen? [Should the Swedish Accounting Standards Board follow the law?]. *Balans* 7.

Selected comment letters

Marton, J., Blomkvist, M., & Pettersson, A.K. (2023). Comment letter in response to IASB's Exposure Draft IFRS for SME's (IASB/ED/2022/1). University of Gothenburg and FAR.

Zambon, S., Marton, J., Dargenidou, C., Denoncourt, J., Garcia, C., & Quagli, A. (2022). European Accounting Association comment letter on EFRAG's Discussion Paper on "Better information on intangibles: Which is the best way to go?". European Accounting Association Financial Reporting Standards Committee.

Marton, J., Pettersson, A-K., Runesson, E., Samani, N., & Sabelfeld, S. (2022). Comments on ED/2022/S1 [Draft] IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information. Comment letter to International Sustainability Standards Board. University of Gothenburg.

Marton, J. (2021). Response to Invitation to Comment, File Reference No. 2021-004. Comment letter to the Financial Accounting Standards Board. University of Gothenburg.

Marton, J., & Pettersson, A-K. (2021). Svar på Förslag till ändringar i Bokföringsnämndens allmänna råd (BFNAR 2012:1) om Årsredovisning och koncernredovisning [Response to Proposed changes to Bokföringsnämnden's regulation (BFNAR 2012:1) on annual reports and consolidated accounting]. University of Gothenburg.

Marton, J., Hartmann, B., Jonäll, K., & Pettersson, A-K. (2021). Svar på förfrågan om synpunkter från Bokföringsnämnden: Utvärdering av Bokföringsnämndens regelverk för årsredovisning och koncernredovisning (K-regelverken). Response to request for view from Bokföringsnämnden: Assessment of Bokföringsnämnden's regulation for annual reports and consolidated accounting (the 'K' regulations). University of Gothenburg.

Jonäll, K., Marton, J., & Pettersson, A-K. (2021). Svar på remiss angående förslag om ändring i Bokföringsnämndens allmänna råd (BFNAR 2020:1) om vissa redovisningsfrågor med anledning av coronaviruset [Response to request for views about proposed changes to Bokföringsnämnden's regulation (BFNAR 2020:1) on some accounting issues related to the corona virus]. University of Gothenburg.

Andersson Sols, J., & Marton, J. (2019). Comments on DP/2018/1 Financial instruments with characteristics of equity. Comment letter to the IFRS Foundation. University of Gothenburg.

Moya Gutierrez, S., Hellman, N., Abad, C., Barone, E., Gullkvist, B., Marques, A., Marton, J., Mason, S., Menezes, R., Morais, A. et al. (2017). Comments on Questions Asked by the IASB in the Discussion Paper: Disclosure Initiative - Principles of Disclosures (DP/2017/1). European Accounting Association.

Blomkvist, M., Dotevall, R., & Marton, J. (2016). Remissvar till Justitiedepartementet avseende Betänkandet Revisornas skadeståndsansvar (SOU 2016:34) [Comment letter to the Ministry of Justice on proposal for auditor's liability]. University of Gothenburg.

Blomkvist, M., Marton, J., & Rudin, M. (2016). Remissvar avseende Nordiska Revisorsförbundets (NRF) förslag till Nordisk standard för revision i mindre företag - Nordiska standarden [Comment letter on the Nordic Audit Association's standard on auditing in small entities – The Nordic standard]. University of Gothenburg

Blomkvist, M., Marton, J., & Pettersson, A-K. (2016). Remissvar avseende Bokföringsnämndens förslag till nytt kapitel om frivilligt upprättad kassaflödesanalys i K2 [Comment letter on the proposal by Bokföringsnämnden for a new chapter on voluntary cash flow statement in K2]. University of Gothenburg.

Blomkvist, M., Lumsden, M., Marton, J., & Pettersson, A-K. (2016). Remissvar avseende Bokföringsnämndens förslag till nytt allmänt råd med tillhörande vägledning om årsredovisning i mindre företag (K2) [Comment letter on the proposal by Bokföringsnämnden for a new standard on annual reports in small entities (K2)]. University of Gothenburg.

Blomkvist, M., Lumsden, M., Marton, J., & Pettersson, A-K. (2016). Remissvar avseende Bokföringsnämndens förslag i allmänt råd med tillhörande vägledning om Årsredovisning och koncernredovisning (K3) [Comment letter on the proposal by Bokföringsnämnden for a new standard on annual reports and group accounts (K3)]. University of Gothenburg.

Marton, J., Runesson, E., Samani, N. (2015). Comment letter to the IASB ED/2015/3 Conceptual Framework for Financial Reporting. University of Gothenburg.