

**Dr. Svetlana (Lana) Sabelfeld**

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**Google scholar profile:**

<https://scholar.google.com/citations?user=M3cHzlQAAAAJ&hl=en&oi=ao>

**Academic experience**

- Since 2023/1 - Senior lecturer (temporary appointment, approximately 20%) at Department of Business Administration, School of Business, Economics and Law, University of Gothenburg
- Since 2020/1 - Researcher at Gothenburg Research Institute, School of Business, Economics and Law, University of Gothenburg
- Since 2021/9 - Member of Executive Faculty program, School of Business, Economics and Law, University of Gothenburg (10%)
- 2019/9-2020/2 Senior lecturer at Department of Business Administration, School of Business, Economics and Law, University of Gothenburg
- 2015/3-2019/2 Associate senior lecturer at Department of Business Administration, School of Business, Economics and Law, University of Gothenburg
- 2014/1-2015/12 Lecturer and researcher at Department of Business Administration, School of Business, Economics and Law, University of Gothenburg
- 2009/9 - 2013/12 PhD student, Department of Business Administration, School of Business, Economics and Law, University of Gothenburg

**Non-academic experience**

- Since 2020 - Management accountant (40%) at Semrén & Månsson, Gothenburg, Sweden (from June, 2023 changed to 20%)
- 2008-2010 Account Manager at Euroland Investors, Gothenburg, Sweden
- 1996-2003 Regional Manager, Vatora Japan Co., LTD, Sapporo, Japan

**Academic education and degrees**

- 2013 PhD degree, Business Administration, School of Business, Economics and Law, University of Gothenburg. PhD thesis "Investor Relations on the web - interpretations across borders".
- 2011 Licentiate Degree, Business administration, School of Business, Economics and Law, University of Gothenburg. Licentiate thesis title "Disclosure on Investor Relations websites", opponent: Professor Michael Jones, University of Bristol, UK
- 2009 Magister of Business Administration, Accounting, School of Economics at the University of Gothenburg
- 2002 English studies, Cornell university, USA
- 1997 Master degree in humanities and social sciences, specialization in Japanese language, Novosibirsk State University.

**Prizes and awards**

- 2023 Top Cited Author in Meditari Accountancy Research journal award.
- 2021 Emerald Literati Award for Outstanding article "Rebuilding trust: Sustainability and non-financial reporting and the European Union regulation".
- 2019 Emerald Literati Award for Highly Commended article "Harmonising non-financial reporting regulation in Europe: practical forces and projections for future research"
- 2014 Oscar Sillén Prize for the best PhD thesis of the year 2013 in the field of business administration in Sweden.

**Research funding**

- 2019 - 2022 Jan Wallander och Tom Hedelius Stiftelse, research project "Levels, voices and powers of accounting regulation". Project leaders Marita Blomkvist and Svetlana Sabelfeld
- 2018 - 2019 Foundation for Economic Research in West Sweden, research project "Implementation of EU-directive on sustainability reporting and its impacts: Establishing a new strategic research network". Project leaders Marita Blomkvist and Svetlana Sabelfeld.

- 2017 - 2018 Stiftelsen Handelshögskolans Jubileumsfond, project "Towards deeper integration of sustainability in accounting education". Project leader Svetlana Sabelfeld
- 2015 - 2016 Scandinavian-Japan Sasakawa Foundation, project "Integrated Reporting in Japan", project leader Svetlana Sabelfeld

#### **Editorial experience and scientific reviews**

- Since 2021 Member of the Editorial Advisory Board at Accounting, Auditing and Accountability Journal.
- Since 2021 Member of the Editorial Board at Digital Culture and Electronic Tourism Journal.
- 2021-2023 One of the editors of the book, Beusch, Jonäll & Sabelfeld (Eds.) (forthcoming). *Corporate governance in a Nordic setting: the Case of Sweden*, De Gruyter studies in Corporate Governance.
- 2020 External reviewer of Patrizia Di Tullio's PhD Thesis "Business Model: Literature review and corporate disclosure".
- 2019-2020 Guest Editor for Special Issue "Re-building trust: Sustainability and non-financial regulation and the European Union regulation" in *Meditari Accountancy Research Journal*.
- Since 2015 23 reviews of scientific articles in Accounting, Auditing and Accountability Journal, Accounting and Finance, *Meditari Accountancy Research Journal*, and *Qualitative Research in Accounting and Management*.
- Since 2014 Discussant of scientific papers at Critical Perspectives on Accounting conference (2014), Interdisciplinary Perspectives on Accounting (2015) and BAFA Annual Financial Reporting and Business Communication Conference (2015)

#### **Teaching experience, bachelor, master and PhD levels (2010-2023)**

- Since 2022 Co-supervising a PhD student Hira Shahid, Halmstad University, Sweden
- 2022 Financial accounting II, master level, NTNU Business School, Norway
- 2020-2022 Business Ethics and Sustainability, master level, University of Gothenburg
- 2015-2023 Corporate Sustainability, bachelor level, University of Gothenburg
- 2014-2020 Financial accounting, bachelor level, University of Gothenburg
- 2010-2023 Thesis supervision, master and bachelor levels, University of Gothenburg
- 2016-2019 Advanced Financial Accounting, University of Gothenburg
- 2018 PhD course keynote lecture, University "G. d'Annunzio" of Chieti-Pescara, Italy
- 2018 Accounting and Sustainability, master level, University of Gothenburg
- 2015-2016 Research process, PhD level, University of Gothenburg
- 2015 Corporate Social Responsibility (CSR), Skövde University
- 2014-2015 Business analysis, Business and design program, University of Gothenburg
- 2010-2014 Economy program, Japanese track, bachelor level, University of Gothenburg
- 2011-2014 Analysis of corporations, master, University of Gothenburg
- 2012 Accounting communication in practice, master, University of Gothenburg
- 2011 Business Communications, master, University of Gothenburg

#### **Invited/keynote speaker**

- 2023 keynote "Regulation of Accounting for Sustainability". Organized by Ecosystem Research Institute, Tokyo, Japan.
- 2021 ISDP-KIIP webinar keynote "Accounting and Climate Change Cooperation between Sweden and Japan". Organized by Stockholm Institute for Security & Development Policy (ISDP) and Kajima Institute of International Peace (KIIP).
- 2018 PhD seminar keynote "National implementation of European directive (EU2014/95) on non-financial disclosure and diversity information", University "G. d'Annunzio" of Chieti-Pescara, Italy.
- 2016 Controller day, FAR (Föreningen Auktoriserade Revisorer), keynote on Sustainability accounting and regulation, Stockholm, Sweden.
- 2015 Swedish Association of Financial Analysts, keynote "Investor relations on the Web", Stockholm, Sweden.
- 2014 Institute of Business Administration, FEI, keynote "Investor relations on the Web", Stockholm, Sweden.

#### **Engagement with policy and practice**

- Since 2021- member of Executive Faculty program at School of Business, Economics and Law, University of Gothenburg. Regular participation in dialogue and knowledge exchange with the Swedish industries.
- Since 2021 member of the network "Sweden-Japan climate cooperation", collaboration between Stockholm Institute for Security & Development Policy (ISDP) and Kajima Institute of International Peace (KIIP). Regular participation in dialogue and knowledge exchange with Swedish and Japanese policymakers, practitioners and researchers.

2022 participation in the consultation process and writing of a comment letter related to the development of IFRS Sustainability standard (S1 General Requirements for Disclosure of Sustainability-related Financial Information)

2019 round-table discussion "From Transparency to Accountability", a dialogue with Swedish and international NGOs, policy makers, investors, researchers and other stakeholders concerning regulation on Country-by-Country reporting (CbCR) in extractive industries.

2017 participation in the consultation process and writing of a comment letter related to the development of the EU Non-Financial Reporting Directive (NFRD)

### **Administration experience**

2019 one of the organizers of round-table discussion "From Transparency to Accountability", School of Business, Economics and Law, University of Gothenburg.

2017 administration of Swedish national academic accounting network

2017 administration of research seminar series at Gothenburg Research Institute, University of Gothenburg

2016-2019 administration of research seminar series at accounting section, Department of Business Administration, University of Gothenburg

2015 member of organizing committee of National Swedish accounting conference, School of Business, Economics and Law, University of Gothenburg.

2015 member of organizing committee of Inspiration Day: Accounting for Sustainability, School of Business, Economics and Law, University of Gothenburg.

### **Publications**

#### ***Scientific articles in peer reviewed journals:***

Sabelfeld, S., Dumay, J., & La Torre, M. (2023) Adapting Integrated Reporting through the Stages of local Rationalisation. *Accounting Forum*. <http://dx.doi.org/10.1080/01559982.2023.2180836>

Arvidsson, S. and Sabelfeld, S. (2023) Adaptive framing of sustainability in CEO letters. *Accounting, Auditing & Accountability Journal*, Vol. 36 No. 9, pp. 161-199. <https://doi.org/10.1108/AAAJ-11-2019-4274>

Niuosha Samani, Conny Overland & Svetlana Sabelfeld (2023) The role of the EU non-financial reporting directive and employee representation in employee-related disclosures, *Accounting Forum*, 47(2), 278-306, DOI: 10.1080/01559982.2022.2158773

La Torre, M., Sabelfeld, S., Blomkvist, M. and Dumay, J. (2020) Rebuilding trust: sustainability and non-financial reporting and the European Union regulation, *Meditari Accountancy Research*, Vol. 28 No. 5, pp. 701-725, received Emerald 2021 Outstanding Article Award.

La Torre, M., Sabelfeld, S., Blomkvist, M., Tarquinio, L., & Dumay, J. (2018) Harmonising non-financial reporting regulation in Europe: Practical forces and projections for future research. *Meditari Accountancy Research*, 26(4), 598-621, received Emerald 2019 Highly Commended Award.

#### ***Book chapters:***

Sabelfeld, S. (in press) Travels of management and accounting innovations, Chapter in Vargö, L. (ed) *Handbook on Europe-Japan Relations*. Japan Documents Publishing/MHM Limited.

Sabelfeld, S. (2020). Accounting communication for sustainability, chapter in Rimmel, G. (ed) *Accounting for Sustainability*, Routledge, Abingdon.

Rimmel, G., Arvidsson, S., Beusch, P., Hartmann, B., Jonäll, K., Sabelfeld, S. and Skoog, M. (2020) Critical reflections and future developments, chapter in Rimmel, G. (ed) *Accounting for Sustainability*, Routledge, Abingdon.

Jonäll, K. and Sabelfeld, S. (2019) Accounting for survival of polar bears: an arctic icon on thin ice. Book chapter in Atkins J. and Atkins B.(ed) *Around the world in 80 Species: Exploring the Business of Extinction*, Routledge.

Andersson-Sols, J., Jonäll, K. and Sabelfeld S. (2018) Instruktionsfilmer i redovisning, bokkapitel i (red) Hrastinski, S. Digitalisering av högre utbildning, Studentlitteratur.

Rimmel, G. and Sabelfeld, S. (2018) Global Reporting Initiative, bokkapitel 8 i (red) Rimmel, G. Redovisning för hållbarhet, Sanoma utbildning.

Rimmel, G. and Sabelfeld, S. (2018) Integrerad rapportering, bokkapitel 9 i (red) Rimmel, G. Redovisning för hållbarhet, Sanoma utbildning.

Sabelfeld, S. (2018) Redovisningskommunikation för hållbarhet, bokkapitel 10 i (red) Rimmel, G. Redovisning för hållbarhet, Sanoma utbildning.

Arvidsson, S., Rimmel, G., Beusch, P., Jonäll, K. and Sabelfeld, S. (2018) Kritisk reflektion och framtida utveckling, bokkapitel 14 i (red) Rimmel, G. Redovisning för hållbarhet, Sanoma utbildning.

Sabelfeld S. (2016) Redovisningskommunikation, bokkapitel i (red) Rimmel G. and Jonäll, K. "Redovisningsteorier – viktiga begrepp och teoretiska perspektiv inom redovisning", Stockholm, Sanoma.

Sabelfeld, S. (2011) Disclosure on Investor Relations websites, University of Gothenburg, Licentiate thesis

#### **Edited books:**

Beusch, P., Jonäll, K., & Sabelfeld, S. (Eds.) (in press). *Corporate governance in Nordic Setting: the Case of Sweden*, De Gruyter studies in Corporate Governance.

Sabelfeld, S. (2013) Investor Relations on the Web – interpretations across borders, University of Gothenburg, 2013, PhD Thesis, available [online](#).

#### **Scientific articles currently in peer-review process:**

"Country-by country reporting of payments to governments by extractives: lost in translation in the Swedish context?" by Marita Blomkvist, Louise Crawford, Jim Haslam & Svetlana Sabelfeld. Status: in peer-review process in *Accounting, Auditing and Accountability Journal*.

"Wrapping as a device for the integration of corporate reporting " by Svetlana Sabelfeld, John Dumay and Barbara Czarniawska. in peer-review process in *Accounting, Auditing and Accountability Journal*.

#### **Other published scientific and policy reports:**

ISDP-KIIP Sweden-Japan Climate Cooperation Team (2022) Renewable Energy and Climate Action: The Future of Japan and Sweden Cooperation. Available at: <https://www.isdp.eu/content/uploads/2022/09/ISDP-Climate-Special-Paper.pdf>

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

The STAR Collective (2020) Accounting and the mitigation of the resource curse: Exploring the efficacy of the EU law concerning reports on Payments to Governments in country-specific contexts across the EU. Association of Accountancy and Business Affairs (AABA), ISBN 978-1-902384-13-9.

Sabelfeld, S. & Marton, J. (2017) Remissvar avseende Rekommendation om revisorns yttrande om hållbarhetsrapportering.

#### **International academic conferences and workshops:**

Blomkvist, M., Sabelfeld, S., Crawford, L. & Haslam, J. (2022) Country-by country reporting of payments to governments by extractives: lost in translation in the Swedish context? presented at the 32nd International Congress on Social and Environmental Accounting Research, Aug 22 -25, 2022, University of St Andrews, Scotland, UK.

Arvidsson, S. & Sabelfeld, S. (2022) Adapting framing in CEO letters, presented at 44<sup>th</sup> Annual European Accounting Association (EAA) Congress, May 11-13, 2022, Bergen, Norway.

- Blomkvist, M., Sabelfeld, S., Crawford, L. & Haslam, J. (2021) Implementing Transnational Nonfinancial accounting regulation in extractive industries: lost in local translation?, presented at online workshop organized by Critical Perspectives of Accounting, September 8, 2021.
- Overland, C., Sabelfeld, S. & Samani, N. (2021) Employee Representatives, Employee-related disclosures, and the implementation of Non-Financial Directive, presented at Accounting Forum Special issue online workshop *Non-financial Reporting Regulation: Role, Process and Consequences*, April, 29, 2021.
- Sabelfeld, S. (2020) A 'Black ship' entering the local borders of investor relations? presented at The Hau of Finance: Ethnographic inquiries into impact investing and the moral turn in Finance, online conference, March 25, 2020.
- Sabelfeld, S. and Linder, I. (2019) "What happens material information when sustainability reporting becomes regulated?" 31th International Congress on Social and Environmental Accounting Research, 27 – 29th August, 2019, St. Andrews, Scotland.
- Niuosha Samani, Svetlana Sabelfeld, Conny Overland (2019) Employee representatives and employee-related disclosures: A study of the implementation of the non-financial reporting regulation in Sweden. Financial Reporting and Business Communication Conference, July 2019, Reading, UK
- Svetlana Sabelfeld, John Dumay (2018) Rhetorical history in the integration of corporate reporting. Financial reporting and Auditing as Social and Organisational Practice, AOS workshop Dec 2018, LSE, London, UK.
- Svetlana Sabelfeld, Linda Hansson, Amanda Hellgren (2018) Adoption of mandatory sustainability reporting in practice, 20th International Congress on Social and Environmental Accounting Research, St. Andrews, Scotland.
- Susanne Arvidsson Peter Beusch, Kristina Jonäll, Gunnar Rimmel and Svetlana Sabelfeld (2018) Communication of Business Model Reporting i Corporate Reports - a Study of Reporting Patterns in Sweden, 41st Annual Congress of the European Accounting Association, May 2018, Milan, Italy.
- Svetlana Sabelfeld, John Dumay (2018) Adoption of Integrated reporting: lost in local translation? 41st Annual Congress of the European Accounting Association, May 2018, Milan, Italy.
- Peter Beusch, Svetlana Sabelfeld (2017) Monetization, standardization & materialization – A pragmatic view on sustainable development accounts, 29th International Congress on Social and Environmental Accounting Research, 29th – 31st August, 2017, St. Andrews, Scotland.
- Sabelfeld, S., Jonäll, K. & Andersson Sols, J. (2017) Re-designing learning activities in accounting. Towards blended learning, 40th Annual Congress of the European Accounting Association 2017, Valencia, Spain.
- Sabelfeld, S. (2015) Investing across borders – which actors do matter in practice? 19th Annual Financial Reporting and Business Communication Conference, Bristol, United Kingdom. July 2015.
- Sabelfeld, S. Rimmel, G. and Jonäll, K. (2015) Investor Relations on the Web – towards communication perspective. Interdisciplinary Perspectives on Accounting conference, Stockholm University, Stockholm.
- Sabelfeld, S. (2014) "Quality Multiple" – a study of Internet reporting from the perspectives of companies' IR managers and investors. Critical Perspectives on Accounting conference, Toronto, Canada, 7-9 July 2014.
- Sabelfeld, S., Rimmel, G. and Jonäll, K. (2012) Inductive content analysis of financial communication on IR websites - a methodological research note to disclosures studies. 16th Annual Financial Reporting and Business Communication Conference 16th Annual Conference 5 and 6 July 2012.
- Sabelfeld, S. and Rimmel, G. (2010) The institutional dimension on the content of investor relations websites - comparing UK, Sweden and Japan. 14th Annual Conference on Financial reporting and Business Communications, Bristol, UK.