



UNIVERSITY OF GOTHENBURG  
SCHOOL OF BUSINESS, ECONOMICS AND LAW

## Curriculum Vitae Kristina Jonäll

Department of Business Administration  
Accounting  
[kristina.jonall@gu.se](mailto:kristina.jonall@gu.se)

### Academic degrees

2009 Ph.D., Business Administration, University of Gothenburg  
2000 Master, Business Administration, University of Gothenburg

### Positions within academia:

2015 - Director of Studies, Business Administration, University of Gothenburg, School of Business, Economics and Law  
2011 - 2015 Head of section, Business Administration, Accounting section, University of Gothenburg, School of Business, Economics and Law  
2010 - 2010 Head of group, Business Administration, Financial Accounting group, University of Gothenburg, School of Business, Economics and Law

### Main research fields:

Financial Accounting, Accounting communication, CSR

### Main teaching fields:

Financial Accounting

## Academic experience

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### Supervision of PhD students:

2013 - 2016 Marina Grahovar, PhD, Business Administration, University of Gothenburg (Co-supervisor)  
2012 - 2014 Marcus Brogeby Licentiate, Business Administration, University of Gothenburg (Co-supervisor)  
2012 - 2013 Svetlana Sabelfeld, PhD, Business Administration, University of Gothenburg (Co-supervisor)  
2010 - 2012 Marina Grahovar, Licentiate, Business Administration, University of Gothenburg (Co-supervisor)  
2010 - 2011 Johan Lorentzon, PhD, Business Administration, University of Gothenburg (Co-supervisor)  
2010 - 2011 Svetlana Sabelfeld, Licentiate, Business Administration, University of Gothenburg (Co-supervisor)

### **Opponent and/or examiner of PhD and licentiate theses:**

- 2016 Kjell Ove Røsok, NHH Norwegian School of Economics (Member of examining committee)
- 2013 Natalia Andreassen, University of Nordland, Handelshøgskolen Bodø (Member of examining committee)

### **Reviewer assignments:**

the Routledge Companion to Business Models, Accounting, Auditing & Accountability Journal, Journal of Business Models

### **Pedagogical projects and development:**

- 2016 Learning Study
- 2013 Johanssons Maskindelar, Case

## **Publications**

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### **Journal article (peer-reviewed)**

Jan, Michalak, Rimmel, Gunnar, Beusch, Peter, Jonäll, Kristina (2017) Business Model Disclosures in Corporate Reports. *Journal of Business Models*, 5:1, p. 51-73.

Rimmel, Gunnar, Jonäll, Kristina (2013) Biodiversity reporting in Sweden. *Accounting, Auditing & Accountability Journal*, 26:5, p. 746-778.

Rimmel, Gunnar, Dergård, Johan, Jonäll, Kristina (2012) Human resources disclosure in Danish intellectual capital statements. *Journal of Human Resource Costing and Accounting*, 16:2, p. 112-141.

Baldvinsdottir, Gudrun, Hagberg, Andreas, Johansson, Inga-Lill, Jonäll, Kristina, Marton, Jan (2011) Accounting Research and Trust - A Literature Review. *Qualitative Research in Accounting & Management*, 8:4, p. 382-424.

Rimmel, Gunnar, Jonäll, Kristina (2010) CEO letters as legitimacy builders. *Journal of Human Resource Costing & Accounting*, 14:4, p. 307-328.

### **Journal article (other academic)**

Jonäll, Kristina, Rimmel, Gunnar (2016) Redovisning för hållbarhet – kommunikation genom integrerad rapportering. *Organisation och Samhälle*, 2016:01, p. 44-48.

Baldvinsdottir, Gudrun, Hagberg, Andreas, Johansson, Inga-Lill, Jonäll, Kristina, Marton, Jan (2008) Trust research in Accounting - Where Do We Go from Here?. *Working paper*,

### **Book**

Bergevärn, Lars-Eric, Jonäll, Kristina, Lumsden, Marie (2016) *Externredovisning i icke-noterade svenska företag Uppgifter och lösningar*. Stockholm: Studentlitteratur.

Jonäll, Kristina, Lumsden, Marie (2016) *Externredovisning i icke-noterade svenska företag*. Stockholm: Studentlitteratur.

Jonäll, Kristina (2012) *Vd:n har ordet -Text och siffror i vd-brev*. Stockholm: FAR Akademi AB.

### **Book chapter**

Rimmel, Gunnar, Baboukardos, Diogenis, Jonäll, Kristina (2017) Revival of the fittest? Intellectual capital in Swedish companies. In *Routledge companion to intellectual capital*,

Jonäll, Kristina, Rimmel, Gunnar (2016) Corporate Bee Accountability among Swedish Companies. In *The Business of Bees An Integrated Approach to Bee Decline and Corporate Responsibility Jill Atkins and Barry Atkins*, p. 260-276. UK : Greenleaf Publishing Ltd.

Jonäll, Kristina (2016) Diskursanalys. In *Redovisningsteorier – viktiga begrepp och teoretiska perspektiv inom redovisning*, 14. Stockholm : Sanoma.

Rimmel, Gunnar, Jonäll, Kristina (2016) Om redovisning och redovisningsteorier. In *Redovisningsteorier – viktiga begrepp och teoretiska perspektiv inom redovisning*, p. 15-28. Stockholm : Sanoma.

Rimmel, Gunnar, Jonäll, Kristina, Inwinkl, Petra (2016) Redovisningens föreställningsramar. In *Redovisningsteorier – viktiga begrepp och teoretiska perspektiv inom redovisning*, 13. Stockholm : Sanoma.

Rimmel, Gunnar, Jonäll, Kristina (2016) Redovisningens reglering. In *Redovisningsteorier – viktiga begrepp och teoretiska perspektiv inom redovisning*, 20. Stockholm : Sanoma.

Rimmel, Gunnar, Jonäll, Kristina (2010) Accounting Scandals in Sweden -A Long Tradition. In *Creative Accounting, Fraud and International Accounting Scandals*, Chichester, USA : John Wiley And Sons Ltd.

Jonäll, Kristina (2007) Hela handen. In *Företagsanalys i dess komplexitet*, p. 124-140. Göteborg : Bokförlaget BAS.

### **Doctoral thesis**

Jonäll, Kristina (2009) *VD:n har ordet: Bilden av det Goda Företaget - text och siffror i VD-brev*. Doct. thesis, Göteborg: Bokförlaget BAS.

### **Licentiate thesis**

Jonäll, Kristina (2006) *Textanalys av VD-brev - med fokus på ansvar och öppenhet*. Lic. thesis, Göteborg: Handelshögskolan vid Göteborgs universitet.

### **Conference paper**

Arvidsson, Susanne Arvidsson, Blomkvist, Marita, Hartmann, Berit, Johansson, Jeaneth, Jonäll, Kristina (2017) Hur kan utbildning och forskning inom ämnet företagsekonomi bidra till hållbart företagande?. *Företagsekonomiska ämneskonferensen 2017*.

Sabelfeld, Svetlana, Jonäll, Kristina, Andersson Sols, Josefin (2017) Re-designing learning activities in accounting. Towards blended learning. *40th Annual Congress of the European Accounting Association 2017*.

Holmgren, Helen, Jonäll, Kristina, Marton, Jan (2017) Variation Theory as Teaching Method in Introductory Accounting Courses - Effects on Student Learning. *40th Annual Congress of the European Accounting Association 2017*.

Hartmann, Berit, Jonäll, Kristina, Arvidsson, Susanne, Hartman, Berit (2017) Ny litteratur inom hållbarhetsredovisning.

Susanne, Arvidsson, Jonäll, Kristina (2016) Integrated Reporting: A comprehensive interview-study focused on Implementation and Early Practice Development. *Nordic Accounting Conference 2016 17-18 November 2016, Frederiksberg Denmark*.

Sabelfeld, Svetlana, Rimmel, Gunnar, Jonäll, Kristina (2015) Investor Relations on the Web - towards communication perspective. *Interdisciplinary Perspectives on Accounting Conference, 8-10 July 2015, Stockholm Business School, Stockholm.*

BABOUKARDOS, DIOGENIS, Rimmel, Gunnar, Jonäll, Kristina (2014) Integrating Financial & Non-Financial Information: The Impact of South Africa's King III Report on the Value Relevance of Accounting Numbers. *European Accounting Association 37th annual congress 21-23 May, 2014 Tallinn, Estonia.*

Jonäll, Kristina, Rimmel, Gunnar (2014) Communication of Business Models in Integrated Reports – evidence from UK in comparison with South Africa. *GARI International Conference 2014 09 September 2014.*

Rimmel, Gunnar, Jonäll, Kristina (2014) A new big picture through Integrated Reporting of Human Capital in Banks? – a comparison of banks participating in the IIRC Integrated Reporting Pilot Programme for the years 2011, 2012 and 2013. *18th Annual Conference on Financial reporting and Business Communications, Bristol, UK, 3-4 July 2014.*

Rimmel, Gunnar, Jonäll, Kristina, Jones, Michael, John (2014) Strategies of Managerial Justification in Banks Narrative Communication. *European Accounting Association 37th annual congress 21-23 May, 2014 Tallinn, Estonia.*

Sabelfeld, Svetlana, Rimmel, Gunnar, Jonäll, Kristina (2014) Investor Relations on the Web: transmission or persuasion?. *18th Annual Conference on Financial reporting and Business Communications, Bristol, UK, 3-4 July 2014.*

Jonäll, Kristina, Jones, Michael John, Rimmel, Gunnar (2013) The effect of the financial crises on European banks narrative communication. *36th Annual Congress of the European Accounting Association, May 2-6, 2013 Paris Dauphine University, Paris, France.*

Rimmel, Gunnar, Jonäll, Kristina, Jones, Michael John (2013) Who's to blame? – strategies of managerial justifications in banks narrative communication. *17th Annual Financial Reporting and Business Communication Conference 4 and 5 July 2013, University of Bristol, Bristol, UK.*

Jonäll, Kristina, Sabelfeld, Svetlana, Rimmel, Gunnar (2013) Inductive Content Analysis – a methodological research note to disclosures studies in financial communication. *22nd Nordic Academy of Management conference, , 21-23 Augusti, Reykjavik, Island.*

Dergård, Johan, Jonäll, Kristina, Rimmel, Gunnar (2013) The Interplay Between Internal and External intellectual capital Reporting. *9th Interdisciplinary workshop on Intangibles, Intellectual Capital and Extra-Financial Information. 26-27 September 2013, Copenhagen, Denmark.*

Rimmel, Gunnar, Jonäll, Kristina, Baboukardos, Diogenis (2013) Value relevance of integrated reporting – a comparison of listed South African companies for the years 2009 and 2011. *GARI Conference - 21st Century Corporate Governance: Fit for Europe? 25-26 September 2013, Henley Business School.*

Jonäll, Kristina, Jones, Michael John, Rimmel, Gunnar (2012) The effect of the financial crises on European banks narrative communication. *Financial Reporting and Business Communication Sixteenth Annual Conference University of Bristol, 5th - 6th July 2012.*

Rimmel, Gunnar, Jonäll, Kristina (2012) (R)evolution Earth? Accounts on Biodiversity in Sweden. *EAA, 35th Annual Congress, 9-11 may 2012, Ljubljana, Slovenia.*

Sabelfeld, Svetlana, Rimmel, Gunnar, Jonäll, Kristina (2012) Inductive content analysis of financial communication on IR websites - a methodological research note to disclosures studies. *Financial Reporting and Business Communication Research Unit 16th Annual Conference 5 and 6 July 2012.*

Rimmel, Gunnar, Jonäll, Kristina (2011) The Process of Communicating Annual Reports - a communication theory approach. *15th Financial Reporting and Business Communication Conference, July 2011.*

Rimmel, Gunnar, Jonäll, Kristina, Johansson, Inga-Lill (2011) The Process of Producing Annual reports. *Financial reporting as social and organizational practice. AOS workshop. 12th – 13th December 2011, London School of Economics and Political Science.*

Jonäll, Kristina, Rimmel, Gunnar (2010) CEO letters as legitimacy builders: coupling text to numbers. *14th Financial Reporting and Business Communication Conference, July 1-2, 2010.*

Baldvinsdottir, Gudrun, Hagberg, Andreas, Johansson, Inga-Lill, Jonäll, Kristina, Marton, Jan (2009) Trust research in Accounting - Where Do We Go from Here?. *EAA, 32nd Annual Congress, 12-15 may 2009, Tampere Finland and AAA, Annual Congress, August 1-5, New York, USA.*

Jonäll, Kristina, Rimmel, Gunnar (2007) Accounting Scandals in Sweden - review of a long tradition from Kreuger to ABB and Skandia. *30th Annual Congress of the European Accounting Association, April 25-27, Lisabon, Portugal.*

Baldvinsdottir, Gudrun, Dorriots, Beatriz, Johansson, Inga-Lill, Jonäll, Kristina (2005) Demonstration of What? Rhetorical approaches in chief executive's reviews in times of crises. *Financial Reporting and Business Communication Conference, July 7-9, Cardiff, Wales.*

Baldvinsdottir, Gudrun, Hagberg, Andreas, Johansson, Inga-Lill, Jonäll, Kristina, Marton, Jan (2003) The Role of Trust in Accounting Research. *26th Annual Congress of the European Accounting Association, April 2-4, 2003 at the University of Seville, Spain.*

## **Report**

Baldvinsdottir, Gudrun, Hagberg, Andreas, Johansson, Inga-Lill, Jonäll, Kristina, Marton, Jan (2009) *Trust Research in Accounting – A Literature Review.*

Dorriots, Beatriz, Jonäll, Kristina, Johansson, Inga-Lill (2005) *Kvalitativ analys av skriftlig text- en utvärdering av datorprogram som hjälpmedel.*

## **Editorial collection**

Rimmel, Gunnar, Jonäll, Kristina (ed.) (2016) *Redovisningsteorier - viktiga begrepp och teoretiska perspektiv inom redovisning.* Stockholm: Sanoma.