

**Dr. Lana Sabelfeld¹**

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Google scholar profile:

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

Lana Sabelfeld is a senior lecturer and tenured associate professor in business administration. Her research interests revolve around topics such as accounting, sustainability, regulation, and communication. She explores industrial companies' transitions to a climate-neutral economy, the impact of sustainability accounting regulations, and institutionalization of global frameworks for sustainability accounting and finance in different economic, cultural, and regulatory contexts (e.g. in Sweden and Japan).

Lana is currently a visiting scholar at Stanford University (CA) through the Scandinavian Consortium for Organizational Research (SCANCOR, Winter term 2025). Her research has received the Oscar Sillén Prize (2014), Emerald Literati Award for Highly Commended article (2019), and Emerald Literati Award for Outstanding article (2021). She serves as a member of the Editorial Advisory Board for *Accounting, Auditing & Accountability Journal* and is engaged in teaching the above topics, and knowledge exchange with policy-makers and industries.

Academic work experience

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| 2025/1 – Since 2024/3 | SCANCOR Visiting Scholar at Stanford University, CA, USA, Winter term 2025 Tenured Associate Professor at Department of Business Administration, School of Business, Economics and Law, University of Gothenburg. |
| 2023/9 – 2024/3 | Senior lecturer at Department of Business Administration, School of Business, Economics and Law, University of Gothenburg (<i>permanent contract</i>) |
| 2023/2 – 2023/8 | Senior lecturer at Department of Business Administration, School of Business, Economics and Law, University of Gothenburg (<i>part-time contract</i>). |
| 2020/1 – 2023/1 | Researcher at Gothenburg Research Institute, School of Business, Economics and Law, University of Gothenburg. |
| 2021/9 – 2024/9 | 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. |

Academic education and degrees

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| 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 social science and linguistics, specialization in Japanese language and culture, Novosibirsk State University. |

¹ From September 1st 2023, I started using a more international version of my name 'Lana'. However, my publications prior to Oct-23 are listed under the name Svetlana Sabelfeld.

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

- 2025-2027 VINNOVA, research project, "Klimatomställning – policy och styrmedel för tillverkningsindustrins värdekedja (CIRCLE PACT II)", project leader Marita Blomkvist.
- 2024 – 2025 Foundation for Economic Research in Western Sweden, project "The roles and effects of accounting regulation in Swedish industries' transition process towards climate-neutral businesses: Establishing a strategic network", project leader Lana Sabelfeld & Marita Blomkvist
- 2023 – 2025 VINNOVA, research project "Klimatneutral och cirkulär omställning - utveckling av policy och styrmedel för företags praktik (CIRCLE-PACT)", project leader Marita Blomkvist.
- 2019 - 2022 Jan Wallander och Tom Hedelius Stiftelse, research project "Levels, voices and powers of accounting regulation". Project leaders Marita Blomkvist and Lana 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 Lana Sabelfeld.
- 2017 - 2018 Stiftelsen Handelshögskolans Jubileumsfond, project "Towards deeper integration of sustainability in accounting education". Project leader Lana Sabelfeld
- 2015 - 2016 Scandinavian-Japan Sasakawa Foundation, project "Integrated Reporting in Japan", project leader Lana 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.) (2023). *Corporate governance in a Nordic setting: the Case of Sweden*, De Gruyter studies in Corporate Governance. External reviewer of Patrizia Di Tullio's PhD Thesis "Business Model: Literature review and corporate disclosure".
- 2020
- 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 31 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 (2010-2025)

- 2022-2024 Co-supervising a PhD student in Halmstad University (licentiate degree Nov-2024).
- 2024-2025 Financial Statement Analysis, bachelor level, University of Gothenburg
- 2022 Financial accounting II, master level, NTNU Business School, Norway
- 2020-2022 Business Ethics and Sustainability, master level, University of Gothenburg
- 2015-2025 Corporate Sustainability, bachelor level, University of Gothenburg
- 2010-2025 Thesis supervision, master and bachelor levels, University of Gothenburg
- 2014-2020 Financial accounting, bachelor level, University of Gothenburg
- 2016-2019 Advanced Financial Accounting, University of Gothenburg
- 2018 PhD course seminar, University "G. d'Annunzio" of Chieti-Pescara, Italy
- 2018, 2024 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
- 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
- 2010-2014 Economy program, Japanese track, bachelor level, University of Gothenburg

Invited speaker

2023 invited speaker "Regulation of Accounting for Sustainability". Event organized by Ecosystem Research Institute, Tokyo, Japan.

2023 presentation and discussion "Accounting and/or sustainability: Recent regulations and standards for sustainability reporting practice", SKF's strategy meeting, Gothenburg, Sweden.

2021, 2023 and 2025 ISDP-KIIP speaker on seminars related to 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 speaker "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, invited speaker "Investor relations on the Web", Stockholm, Sweden.

2014 Institute of Business Administration, FEL, invited speaker "Investor relations on the Web", Stockholm, Sweden.

Engagement with policy and practice

2021- 2024 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

Since 2024 – member department council, Department of Business, Administration, School of Business, Economics and Law at University of Gothenburg.

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, L., Dumay, J., Jönsson, S., Corvellec, H., Catasús, B., Solli, R., Eriksson-Zetterquist, U., Raviola, E., Quattrone, P., & Guthrie, J. (2025). Barbara Czarniawska (1948-2024): Reflections in Memory of Her Work and Life. *Accounting, Auditing & Accountability Journal*.
<https://doi.org/10.1108/AAAJ-07-2024-7259>

Shahid, H., Sabelfeld, L., & Johansson, J. (2024) Sustainability Reporting in Construction and Real Estate Sector: A Conceptualization and a Review of Existing Literature, *Journal of Cleaner Production*.

Sabelfeld, L., Dumay, J. & Czarniawska, B. (2024), Wrapping: an artistic device used in the integration of corporate reporting, *Accounting, Auditing & Accountability Journal*, 37 (9), pp. 160-191.
<https://doi.org/10.1108/AAAJ-05-2023-6439>.

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>

Samani, N., Overland, C. & Sabelfeld, S. (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 or Authored Books:

Beusch, P., Jonäll, K., & Sabelfeld, S. (2023) (Eds.) *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 & Lana Sabelfeld. Status: 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:

Sabelfeld (2023) The Role of Accounting and Governance in transition process towards Sustainable Development Goals. MIRAI 2.0 Research and Innovation Week 2023, November 2023, Umeå, Sweden.

Blomkvist, M., Sabelfeld, S., Dumay, J. & La Torre, M. (2023) Levels, voices and powers of sustainability accounting regulation. presented at the 33rd International Congress on Social and Environmental Accounting Research, Aug, 2022, University of St Andrews, Scotland, UK.

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 44th 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.