Curriculum Vitae, 12 June 2026

Personal

Name:	Hannu Juhani Schadewitz
Date of birth	22.03.1961
Nationality	Finnish
Family	Married, two children

Contact

University	Turku School of Economics. Department of Accounting and Finance FI-20014 University of Turku, Finland Tel. +358 29 450 5000 www.utu.fi/en
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Professional profile

Webpage: https://www.utu.fi/en/people/hannu-schadewitz
Www: https://www.utu.fi/en/university/turku-school-of-economics
Orcid: http://orcid.org/0000-0002-0724-7255
SSRN : http://ssrn.com/author=327323
RePEc: http://logec.repec.org/RAS/psc364.htm
Google Scholar: http://scholar.google.fi/citations?user=gtqR5GQAAAAJ&hl=en

Language skills	Finnish, mother tongue English, very good, main working language Swedish, some basics; German, some basics

Education

School (A levels)	Pieksämäki, Finland, 31 May 1980
Higher education	M.Sc. (Econ.), Helsinki School of Economics, 31 May 1985 Lic.Sc. (Econ.), Helsinki School of Economics, 28 May 1993 D.Sc. (Econ.), Helsinki School of Economics, 26 September 1997 Dissertation *Financial and nonfinancial information in interim reports: determinants and implications*

Positions

Professor Emeritus, Turku School of Economics	Jan2026-present
Professor, Turku School of Economics	(AACSB accredited) April 2001-Dec 2025
Assistant professor, University of Tampere, Finland	Sep 1997-Mar 2001
Junior research fellow, Academy of Finland	Aug 1994-Jul 1997
Scholarship researcher	Sep 1993-Jul 1994
Research assistant, Helsinki School of Economics	Sep 1990-Aug 1993
Lecturer, assistant, Helsinki School of Economics	Aug 1988-Aug 1990
Internal auditor, Finnair Group	Oct 1985-Jul 1988

Docent, University of Tampere, School of Business Administration, Oct 2002-present
Visiting Researcher in Accounting, University of Montevallo (AACSB accredited), Alabama, USA (periods during 1996-2002)

Recent research funding and academic leadership

– SUSTAIN – A comprehensive examination of internal and external corporate sustainability in China and Finland. The Foundation for Economic Education (5 000€, 2022-2023).
- State ownership steering: what, why, and how? The Finnish Cultural Foundation (33 000€, 2012-2015).
– Are US GAAP and IFRS in harmony? The Research Foundation of the OP Group (OP-ryhmän Tutkimussäätiö) (10 000€, 2007-2012).
– Corporate Governance database expansion project. The Research Foundation of the OP Group (OP-ryhmän Tutkimussäätiö) (10 000€, 2008-2012).
– Effects of US GAAP and IFRS reporting standards at international stock markets. The Foundation for Economic Education (12 000€, 2009-2013).
– FINNON – Business know-how related disclosures and their value relevance in the global knowledge society. The Academy of Finland (280 020€, 1.1.2007-31.12.2010).

Supervision of doctoral dissertations

Javad Rajabalizadeh (Ph.D. 2025, Turku School of Economics, a recipient of the dissertation award by the Turku Finnish University Society)
Ingolf Kloppenburg (Ph.D. 2024, Turku School of Economics)
Niina Ratsula (Ph.D. 2020, Turku School of Economics)
Rauno Satopää (Ph.D. 2020, Turku School of Economics)
Peter Agyemang-Mintah (Ph.D. 2018, Turku School of Economics)
Sanna Häkli (Ph.D. 2018, Turku School of Economics)
Mikko Kepsu (Ph.D. 2012, Turku School of Economics)
Antti Fredriksson (Ph.D. 2010, Turku School of Economics)

Also supervised Lic. Sc. thesis of Jari Kankaanpää (2009, University of Tampere), Lic.Sc. thesis of Arto Keskinen (2002, Turku School of Economics).

Duties as scientific expert: scientific statements

Scientific and teaching qualification statements
– Stefan Sundgren, for the position of Professor in Accounting at the Swedish School of Economics and Business Administration (joint statement with Professors Markku Koskela and Teija Laitinen), January 2003
– Five applicants for the position of Professor in Finance at the Lappeenranta University of Technology (joint statement with Professor Eva Liljeblom), December 2003
– Four applicants for the position of Professor in Accounting at the University of Joensuu (joint statement with Professor Teemu Malmi), September 2005
– Mervi Niskanen, for the position of Docent in Accounting, especially corporate finance, at the University of Joensuu (other statement by Professor Juha Kinnunen), June 2006
– Lasse Niemi, for the position of Docent in Accounting, especially auditing, at the Helsinki School of Economics (other statement by Professor Petri Sahlström), November 2009
– Seven applicants for the position of Professor in Accounting at the University of Vaasa (joint statement with Professor Marko Järvenpää), September 2017
– One applicant for the position of Professor in Accounting (Tenure Track) at the Tallinn University of Technology, November 2017
– One applicant for the position of Professor in Accounting at the University of Eastern Finland, Joensuu Campus (joint statement with Professor Teija Laitinen), June 2019

- Four applicants for the position of Assistant or Associate Professor (Tenure Track) in Accounting at the Jyväskylä University School of Business and Economics, January 2023
– Henry Jarva, for the position of Docent in Accounting at the Oulu Business School in the University of Oulu, January 2024

Pre-examination statement for dissertation manuscripts
– Michael Graham at the University of Vaasa (joint statement with Professor Vesa Puttonen) August 2002, December 2003
– Janne Peltoniemi at the University of Oulu, October 2004
– Saikat Sarkar at the University of Tampere, December 2005
– Johanna Miettinen at the University of Vaasa, September 2008
– Jussi Karjalainen at the University of Eastern Finland, April 2015
– Kristian Hursti at the Aalto University School of Business, August 2019

Examination statement for licentiate theses
– Jussi Hyöty, at the Swedish School of Economics and Business Administration (joint statement with Kenneth Högholm), 1999
– Juha-Pekka Valkama, at the University of Tampere (joint statement with Acting Professor Eeva-Mari Ihantola), September 2001

Other evaluation statements
– Invitation from the Prince Sultan University. Review for the research project proposal “Modeling the Construction of Environmental, Social & Governance (ESG) Index for Firms in Saudi Arabia.” January 2017.
– Invitation from the European Science Foundation (ESF). The evaluation for the project 19-FWO-FRP-0654 – Allocations of the Lead Auditors across Clients in the Audit Offices. May 2019.
– Invitation from the European Science Foundation. The evaluation for the project 19-FWO-FRP-0694 – The impact of the EU Audit Reform on multinational groups: costs and consequences. May 2019.
– Invitation from the European Science Foundation. The evaluation for the project 21-FWO-FRP-0028 – Big data and data analytics and auditors´ judgment and decision making. June 2021.
– Invitation from the European Science Foundation. The evaluation for the project 22-FNR-CORE-048 – Sustainable finance and human rights: Measuring social impacts of companies along their supply chain. June 2022.

Duties as scientific expert: services for scientific journals
– Member of the Editorial Board, *Business Quest* 1998-2018
– Member of the Editorial Review Board, *The International Journal of Accounting* 2006-2018
– Member of the Editorial Review Board, *Corporate Governance: An International Review* (SSCI journal) 2007-present
– Member of the Editorial Board, *Sustainability* (ISSN 2071-1050) 2019-present
– Member of the Editorial Board, *Highlights of Sustainability* (e-ISSN 2696-628X) 2021-present
– Member of the Editorial Review Board, *Business Ethics, the Environment & Responsibility* (*BEER*), (Wiley, online ISSN: 2694-6424) 2022-present
– Member of the Editorial Board of *Sustainable Organizations* (specialty section of *Frontiers in Sustainability*, (Frontiers, Electronic ISSN: 2673-4524) 2023-present
– Member of the panel of evaluators for the best article published in 2009, *Corporate Governance: An International Review* (SSCI journal) 2010

– Member of the Editorial Review Board, *Journal of Accounting and Organizational Change* (*JAOC*), (Emerald, eISSN: 1839-5473) 2026-present

Ad hoc referees: *Business Quest* 1998-2018, *The Finnish Journal of Business Economics* 1999-present, *The European Accounting Review* 2000-present, *International Journal of Accounting, Auditing and Performance Evaluation* 2004-present, *Journal of Banking and Finance* 2004-present, *Journal of Business and Economics Research* 2004-present, *The International Journal of Accounting* 2004-present, *The British Accounting Review* 2005-present, *Corporate Governance: An International Review* 2005-present, *Scandinavian Journal of Management* 2005-present, *Journal of International Accounting Research* 2005-present, *Journal of International Financial Management and Accounting* 2007-present, *Emerging Markets Finance and Trade* 2008-present, *Accounting, Auditing and Accountability Journal* 2008-present, *The European Journal of Finance* 2010-present, *Abacus* 2010-present, *Managerial Auditing Journal* 2013-present, *International Journal of Business and Finance Management Research* 2017-present, *Focus Localis* 2020-present, *Asia-Pacific Social Science Review* 2020-present, *European Management Review* 2020-present, *Asian Academy of Management Journal of Accounting and Finance* 2020-present, *Istanbul Business Research* 2020-present, *Eastern European Economics* 2020-present, *Journal of Business Ethics* 2020-present, *Australian Accounting Review* 2020-present, *Knowledge Management Research & Practice* 2020-present, *Gender, Work and Organization* 2020-present, *Economics and Business Letters* 2020-present, *Business Ethics: A European Review* 2021-present, *International Journal of Productivity and Performance Management* 2021-present, *International Journal of Management and Economics* 2021-present, *International Journal of Systems Science: Operations & Logistics* 2021-present, *Complexity* 2021-present, *The Engineering Economist* 2021-present, *Business Ethics, the Environment & Responsibility* 2021-present, *Accounting & Finance* 2021-present, *Total Quality Management & Business Excellence* 2021-present, *Managerial and Decision Economics* 2021-present, *Feminist Economics* 2021-present, *Business and Society Review* 2021-present, *Public Money & Management* 2021-present, *Asian Academy of Management Journal* 2021-present, *International Social Science Journal* 2021-present, *Sustainability Accounting, Management and Policy Journal* 2021-present, *Cogent Economics and Finance* 2022-present, *Journal of Management Studies* 2022-present, *Investment Analysts Journal* 2022-present, *Asian Journal of Economics and Banking* 2022-present, *International Journal of Auditing* 2022-present, *Journal of Management & Governance* 2022-present, *LBS Journal of Management & Research* 2022-present, *Corporate Social Responsibility and Environmental Management* 2022-present, *Sustainable Development* 2022-present, *Business Strategy and the Environment* 2022-present, *Corporate Governance: The international journal of business in society* 2022-present, *Journal of Applied Accounting Research* 2023-present, *Business and Society* 2024-present, *Applied Economics Letters* 2024-present; *Local Government Studies* 2024-present; *Journal of East-West Business* 2025-present

Scientific positions of trust: national and international services
– Member of Steering Committee, Graduate School of Accounting (GSA). GSA is part of the Finnish Doctoral Program in Business Studies (KATAJA) 2005-2012
– Vice Member of the Cooperative Board of KATAJA 2004-2006
– Member of the Scientific Committee of the European Accounting Association (EAA): 2009 Congress, Tampere, Finland; 2010 Congress, Istanbul, Turkey; 2018 Congress, Milan, Italy; 2019 Congress, Paphos, Cyprus; 2020 Congress, (plan: Bucharest, Romania => realization: 2021 virtual Congress); 2022 Congress, Bergen, Norway; 2023 Congress, Espoo, Finland; 2024 Congress, Bucharest, Romania; 2026 Congress, Prague, Czech Republic.

– Member of the Program Review Committee for the Academy of International Business (AIB) Annual Meetings 2009-2015; 2018-2019.
- The Third International Conference on Economic and Business Management (FEBM 2018) in Hohhot, China, reviewer; The Fifth FEBM 2020, reviewer
- Committee Member of INFINITI Conference on International Finance 2018 ASIA-PACIFIC, reviewer
- The 20th Annual European Academy of Management (EURAM) Conference 2020 in Dublin, Ireland, reviewer
– Member of the Board, Graduate School of Accounting (GSA), August 2020 - 2025. GSA is part of the Finnish Doctoral Program in Business Studies (KATAJA)
- Course coordinator, Artificial Intelligence and FinTech Research (14.-18.8.2023). Course organized by KATAJA in cooperation with the Graduate School of accounting (GSA) at the Turku School of Economics, University of Turku.
- Course coordinator, Sustainability and Accounting Research (23.-27.9.2024). Course organized by KATAJA in cooperation with the Graduate School of accounting (GSA) at the Turku School of Economics, University of Turku.
- Course coordinator, Artificial Intelligence and FinTech Research (25.-29.8.2025). Course organized by KATAJA in cooperation with the Graduate School of accounting (GSA) at the Turku School of Economics, University of Turku.

Scientific positions of trust: local university services
– Deputy member, Faculty Council of the University of Tampere 1998-2001
– Executive Education Program (JOKO), Turku School of Economics 2001-2002
– Member of Department Council, Turku School of Economics 2001-2012
– Member of Post-Graduate and Research Council (Tiede- ja opetusneuvosto), Turku School of Economics 2002-2004, September 2005-July 2006, August 2007-December 2009
– Member of the Committee for Research and Doctoral Studies, (Tutkimus- ja jatkokoulutus-toimikunta), Turku School of Economics September 2006-December 2019
– Member of Steering Committee, Centre for Responsible Business (Vastuullisen liiketoiminnan keskus), Turku School of Economics 2006-2010
– Research Evaluation Committee. Annual Crediting of Publications, Conference Papers, and Other Research Merits (Tutkimuksen arvioinnin toimikunta), Turku School of Economics 2003-2016. Chairman for the Committee (August 2012-July 2016).
– Member of the Curriculum Development Working Group at the Department of Accounting and Finance (Tutkinnonuudistustyöryhmä), Turku School of Economics 2004-2006
– Vice Head of the Department of Accounting and Finance, Turku School of Economics August 2004-December 2009
– Member of the Publication Committee (Julkaisutoimikunta), Turku School of Economics November 2004-July 2007
– Teacher in charge (vastuuopettaja) at the Department of Accounting and Finance, Turku School of Economics September 2012 – July 2019
- Head of the Subject Committee of the Accounting and Finance, Turku School of Economics March 2013 – July 2019
– Chairing Planning and Steering Group for Accounting and Finance, first for B.Sc. Degree Program and Planning and then for M.Sc. Program 2016 – July 2019
– Vice Head of the Doctoral Program at Turku School of Economics, 2014 - December 2017
– Professor in charge for Doctoral studies in Accounting and Finance subject, 2019 – 2025
– Member of the Education Development Committee (KouKe), Turku School of Economics August 2017 - July 2019, Turku School of Economics

– YPJ (remuneration system) supervisor for Accounting and Finance subject, August 2019 – September 2022
- Chairing the Grading Committee for Häkli´s (2018), Agyemang-Mintah´s (2018), Satopää´s (2019), Ratsula´s (2020), Kloppenburg´s (2024), and Rajabalizadeh´s (2025) doctoral thesis at the TSE.
- Chairing the Preparatory group for the post of professor in Accounting and Finance at the TSE in the Pori Unit September 2020 – February 2021.

Scientific awards and honours
– Award for doctoral studies granted by the Helsinki School of Economics 1989
– Outstanding paper award granted at 12th annual meeting of Southwest Business Symposium, Edmond, Oklahoma, USA 1995
– Steered five Master's theses awarded to: Sauli Saumala (2004), Rami Katajisto (2008), Ahti Koskilahti (2012); Saara-Maija Lankinen (2024, The Finnish Association of Auditors); Rebekka Liski (2025, The Finnish Association of Auditors)

Scientific and societal impact of research
Primary areas of research interest include discretionary corporate reporting, international accounting, governance, and accountability. With a consistent focus on issues related to business communication between managers and stakeholders, such as analysing the communication of nonfinancial information concerning sustainability, and the role of dialogue in interaction.

LIST OF PUBLICATIONS

Professor Emeritus Hannu Schadewitz, 12 June 2026

A Peer-reviewed scientific articles

B Non-refereed scientific articles

C Scientific books (monographs)

D Publications intended for professional communities

E Publications intended for the general public, linked to the applicant's research

F Theses

Papers can be accessed also on the Webpage at https://www.utu.fi/en/people/hannu-schadewitz, and on ORCID at https://orcid.org/0000-0002-0724-7255, and on Social Science Research Network (SSRN) at http://ssrn.com/author=327323, and on IDEAS at http://ideas.repec.org/f/psc364.html, and on RePEc at http://logec.repec.org/RAS/psc364.htm, and on Google Scholar at http://scholar.google.fi/citations?user=gtqR5GQAAAAJ&hl=en

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A Peer-reviewed scientific articles

Publications in international refereed journals

1. Schadewitz, H. J. (1996). Information content of interim earnings components - evidence from Finland. *Journal of Business Finance and Accounting*, vol. 23, nos. 9 & 10 (December), 1397-1414.

2. Schadewitz, H. J., & Blevins, D. R. (1996a). COSO and CFEs: how the Treadway commission affects certified fraud examiners. *The White Paper,* vol. 10, no. 3 (May/June), 35-37, 48, 53.

3. Schadewitz, H. J., & Blevins, D. R. (1996b). Discovery sampling for CFEs: a critical step for strong internal control, says COSO. *The White Paper*, vol. 10, no. 4 (July/August), 35-37, 40.

4. Kanto, A. J., & Schadewitz, H. J. (1997a). Effects of earnings and disclosure on stock market behavior around interim report announcement. *International Journal of Management*, vol. 14, 422-432.

5. Kanto, A. J., & Schadewitz, H. J. (1997b). A multidimensional model for the disclosure policy of a firm. *Scandinavian Journal of Management*, vol. 13, 229-249.

6. Schadewitz, H. J., & Blevins, D. R. (1997a). From disclosure indices to business communication - a review of the transformation. *Business Quest*. (http://www. westga.edu/bquest/1997/disclosu.html)

7. Schadewitz, H. J., & Blevins, D. R. (1997b). An identification of purely voluntary disclosures in Finnish interim reports from 1985 to 1993. *Contemporary Developments in Finance*, vol. 2, 197-214.

8. Schadewitz, H. J., & Blevins, D. R. (1997c). Comparison of interim reporting regimes between a mature and an emerging market. *Journal of Financial Regulation and Compliance*, vol. 5, no. 2, 125-135.

9. Schadewitz, H. J., & Blevins, D. R. (1997d). A review of the data collection process. *Journal of Technical Writing and Communication*, vol. 27, no. 4, 417-424.

10. Schadewitz, H. J., & Blevins, D. R. (1998a). Major determinants of interim disclosures in an emerging market. *American Business Review*, vol. 16, no. 1, 41-55.

11. Schadewitz, H. J., & Blevins, D. R. (1998b). A preliminary analysis of the semi-strong efficiency of the Helsinki Stock Exchange. *International Journal of Management*, vol. 15, no. 2, 181-188.

12. Schadewitz, H. J., Kanto, A. J., Kahra, H. A., & Blevins, D. R. (1999). On the effects of various degrees of voluntary disclosure on share returns. *Business Quest*. (http://www.westga.edu/~bquest/1999/disclose.html)

13. Kanto, A. J., & Schadewitz, H. J. (2000). Market use of disclosure components in interim reports. *Omega*, vol. 28, 417-431.

14. Schadewitz, H. J., Kanto, A. J., Kahra, H. A., & Blevins, D. R. (2000a). Non-cash, non-earnings determinants of share prices. *Journal of Accounting and Finance Research*, vol. 7, no. 5, 44-52.

15. Schadewitz, H. J., Kanto, A. J., Kahra, H. A., & Blevins, D. R. (2000b). Desired vis-á-vis required interim disclosures. *Journal of Financial Regulation and Compliance*, vol. 8, no. 2, 170-179.

16. Parviainen, J. A., Schadewitz, H. J., & Blevins, D. R. (2001). On the non-linear relationship between disclosure and its determinants. *Applied Economics Letters*, vol. 8, no. 11, 747-750.

17. Schadewitz, H. J., Kanto, A. J., Kahra, H. A., & Blevins, D. R. (2002). An analysis of the impact of varying levels of interim disclosure on Finnish share prices within five days of the announcement. *American Business Review*, vol. 20, no. 2, 33-46.

18. Schadewitz, H. J., & Kanto, A. J. (2002). The impact of disclosure on the market response to reported earnings. *Scandinavian Journal of Management*, vol. 18, 521-542.

19. Kanto, A. J., & Schadewitz, H. J. (2003). Impact of nonearnings disclosures on market risk: evidence with interim reports. *Applied Financial Economics*, vol. 13, no. 10, 721-729.

20. Schadewitz, H. J., Kanto, A. J., Kahra, H. A., & Blevins, D. R. (2005). Post-announcement drift in an emerging market. *International Journal of Accounting, Auditing, and Performance Evaluation*, vol. 2, nos. 1-2, 168-185.

21. Vieru, M., Perttunen, J., & Schadewitz, H. (2006). How investors trade around interim earnings announcements. *Journal of Business Finance & Accounting,* vol. 33, nos. 1-2, 145-178. (http://ssrn.com/abstract=886399)

22. Kahra, H. A., Kanto, A. J., Schadewitz, H. J., & Blevins, D. R. (2006). Anatomy of interim disclosures during bimodal return distributions. *The European Journal of Finance*, vol. 12, no. 1, 61-75.

23. Niskala, M., & Schadewitz, H. J. (2010). Communication via responsibility reporting and its effect on firm value in Finland. *Corporate Social Responsibility and Environmental Management*, vol. 17, no. 2, 96-106.
http://ssrn.com/abstract=1413647

24. Lindahl, F., & Schadewitz, H. (2013). Are legal families related to financial reporting quality? *Abacus: A Journal of Accounting, Finance, and Business Studies*, vol. 49, no. 2, 242-267.

25. Ding, Y., & Schadewitz, H. (2016). Firm-level disclosure in the Baltic and Nordic regions before and after the mandatory adoption of the IFRS. *Business Quest*. (http://www.westga.edu/~bquest/) ISSN 1084-3981

26. Lindahl, F., & Schadewitz, H. (2016). Financial reporting standards: Global or international? *Business Quest*. (http://www.westga.edu/~bquest/) ISSN 1084-3981

27. Lindahl, F., & Schadewitz, H. (2018). Accounting quality in Eastern Europe after communism. *Journal of East-West Business*, vol. 24, no. 1, 24-49.

28. Agyemang-Mintah, P., & Schadewitz, H. (2018). Audit committee adoption and firm value: Evidence from UK financial institutions. *International Journal of Accounting & Information Management*, vol. 26, no. 1, 205-226.

29. Agyemang-Mintah, P., & Schadewitz, H. (2019). Gender diversity and firm value: Evidence from UK financial institutions. *International Journal of Accounting & Information Management*, vol. 27, no. 1, 2-26.

30. Schadewitz, H., & Spohr, J. (2022). Gender diverse boards and goodwill changes: association between accounting conservatism, gender and governance. *Journal of Management & Governance*, vol. 26, no. 3, 757-779. Open Access (2021) https://doi.org/10.1007/s10997-021-09607-4

31. Lindahl, F., Kantola, S.-P., & Schadewitz, H. (2024). Impact of country-specific business integrity and firm-specific ESG on earnings quality: evidence from EU civil law jurisdictions. *Journal of Financial Reporting and Accounting*, Online. Open Access (2024) http://dx.doi.org/10.1108/JFRA-02-2024-0089

32. Rajabalizadeh, J., & Schadewitz, H. (2025). Audit partner narcissism and audit reports readability: evidence from lead and review audit partners. *Managerial Auditing Journal*, vol. 40, no. 1, 30-65. Open Access (2024) https://doi.org/10.1108/MAJ-04-2024-4310

33. Rajabalizadeh, J., & Schadewitz, H. (2025). Audit report readability and information efficiency: evidence from the Tehran Stock Exchange. *Journal of Accounting in Emerging Economies*, vol. 15, no. 2, 491-516. Open Access (2025) https://doi.org/10.1108/JAEE-08-2024-0344

34. Aureli, S., Brighi, P., & Schadewitz, H. (2026). The impact of board diversity and sustainability engagement on bank performance. *Journal of Management and Governance.* Open Access (2026) https://doi.org/10.1007/s10997-026-09778-y

Papers submitted or (soon) ready for submission for international refereed journals

1. Rajabalizadeh, J., Ghannad, M., & Schadewitz, H. (2025, November*). CEO locality and disclosure quality: Evidence from MD&A readability and CSR reporting*. Submitted and waiting for reviewers´ comments.

2. Kloppenburg, I., & Schadewitz, H. (2025, December). *To rely, or not to rely? Sell-side financial analysts and low earnings quality*. Soon ready for submission.

3. Rajabalizadeh, J., Schadewitz, H., Miihkinen, A., & Rezaee, Z. (2025, December). *Strategic linguistic moves in real-time CEO-analyst interaction*. Fairly soon ready for submission.

4. Spohr, J., Heydarian, R., Malmberg, J., & Schadewitz, H. (2025, December). *Cross-firm variation in scope 3 emissions: Implications for supply-chain decarbonization*. The paper is under revision (double anonymized peer reviews received).

5. Rajabalizadeh, J., Schadewitz, H., Miihkinen, A., & Tsileponis, N. (2025, December). *CEO overconfidence and strategic repetition from notes to MD&A in 10-K reports.* Fairly soon ready for submission.

Other publications

1. Kanto, A. J., Kahra, H. A., Blevins, D. R., & Schadewitz, H. J. (1998). An explanation of the unusual behavior of some market model residuals. *The Finnish Journal of Business Economics*, vol. 47, no. 3, 288-300.

2. Schadewitz, H. J., & Blevins, D. R. (2000). Financial reporting & analysis (book by Revsine, L., Collins, D. W., & Johnson, W. B., (1999). New Jersey: Prentice Hall). A book review for the *European Accounting Review*, vol. 9, no. 3, 453-463.

3. Kahra, H. A., Kanto, A. J., Schadewitz, H. J., & Blevins, D. R. (2004). Bimodality in interim reports: an analysts' view. *Journal of Business & Economics Research* (ISSN 1542-4448), vol. 2, no. 10, 1-16.

4. Vieru, M., Perttunen, J., & Schadewitz, H. (2005). Impact of investors' trading activity to post-earnings-announcement drift. In E. K. Laitinen & T. Laitinen (eds), *Contributions to Accounting, Finance, and Management Science – Essays in Honour of Professor Timo Salmi* (Acta Wasaensia, no. 143 (ISBN 952-476-098-3), 373-401). Vaasa: Yliopistopaino.

5. Schadewitz, H. J. (2006). Accounting in Scandinavian – The Northern Lights. (book by Jönssson, S. & Mouritsen, J. (Eds.), (2005). Kristianstad: Liber & Copenhagen Business School Press). A book review for the *Scandinavian Journal of Management*, vol. 22, no. 2, 180-182.

6. Ding, Y., Hope, O.-K., & Schadewitz, H.J. (2007). Financial transparency in Nordic and Baltic regions. In P. Vahtra & E. Pelto (eds), *The future competitiveness of the EU and its Eastern neighbours – Proceedings book of the conference* (ISBN 978-951-564-406-0), 207-230. Tampere: Esa Print.

7. Vieru, M., & Schadewitz, H. (2007). Use of interim earnings information on the Helsinki Stock Exchange. In T. Rothovius & J. Nikkinen (eds), *Contributions to Accounting and Finance – Essays in Honour of Professor Paavo Yli-Olli* (Acta Wasaensia, no. 173 (ISBN 978-952-476-180-2), 331-350). Vaasa: Yliopistopaino.

8. Perera, H., & Schadewitz, H. (2007). Accounting and corporate governance: an investigation into the associated issues in Baltic countries. In M. Granlund (ed.), *Total quality in academic accounting – Essays in honour of Kari Lukka* (Series C 3:2007 (ISBN 978-951-564-540-1), 249-266). Tampere: Esa Print.

9. Kepsu, M., Schadewitz, H., & Vieru, M. (2008). *Performance of analysts' earnings forecasting – evidence from Finnish emerging markets 1987-2005*. Discussion paper series of The Research Institute of the Finnish Economy (ETLA), no. 1160 (ISSN 0781-6847).

10. Schadewitz, H. J. (2009). International Accounting (1st Edition), (book by Doupnik, T. S. & Perera, H. B., (2007). Boston: McGraw-Hill/Irwin). A book review for the *European Accounting Review*, vol. 18, no. 1, 177-179.

11. Vieru, M., & Schadewitz, H. (2010). Impact of IFRS transition on audit and non-audit fees: evidence from small and medium-sized listed companies in Finland. *The Finnish Journal of Business Economics,* vol. 59, no. 1, 11-41.

12. Vieru, M., & Schadewitz, H. (2012). How do markets value IFRS reconciliation adjustments in Finland. *Economics and Culture*, vol. 5, 101-112 (ISSN 2255-7563).

13. Schadewitz, H., & Vieru, M. (2017). Transparency of sustainability reporting: Listed State-Owned Enterprises vs. Non-State-Owned Enterprises. In K. Lukka (ed.), *A Dean, A Scholar, A Friend – Texts in appreciation of Markus Granlund* (Series E 3:2017 (ISBN 978-952-249-512-9), 149-168). Turku: Painosalama.

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3. Schadewitz, H. J., & Blevins, D. R. (1995). Inefficiencies in the Finnish stock market: a confirmation. In J. T. Lindley (Ed.), *Papers and Proceedings of the Midsouth Academy of Economics and Finance* (22nd Annual Meeting, pp. 37-46). Biloxi, Mississippi, U.S.A.: Omnipress.

4. Schadewitz, H. J., & Blevins, D. R. (1996). Some determinants of Finnish interim reports. In J. T. Lindley (Ed.), *Papers and Proceedings of the Midsouth Academy of Economics and Finance* (23rd Annual Meeting, pp. 552-561). Atlanta, Georgia, U.S.A.

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12. Kanto A. J., Kahra, H. A., Schadewitz, H. J., & Blevins, D. R. (2000, December). Another view of the market model residuals. In J. W. Gill (Ed.), *Proceedings of the American Academy of Accounting and Finance* (6th Annual Meeting, pp. 183-189). New Orleans, Louisiana, U.S.A.

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21. Vieru, M. J., Perttunen, J., & Schadewitz, H. J. (2005, May). *Impact of investors' trading activity to post-earnings announcement drift.* In Programme and collected abstracts of the 28th Annual Congress of the EAA, Göteborg, Sweden. Also online access to the accepted full papers on the EAA Congress website. (Book (ISBN 91-7246-225-6) available also in electronic format on-line at www.eaa-online.org. Collected abstracts are accessible on-line from the EAA database at www.eaa-online.org).

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49. Kloppenburg, I., & Schadewitz, H. (2022, May). *To rely, or not to rely? Sell-side financial analysts and low earnings quality.* In Programme and papers of the 44th Annual Congress of the EAA, Bergen, Norway. Online access to the accepted full papers on the EAA Congress website. (Book (ISBN n.a.) available also in electronic format on-line at www.eaa-online.org. Collected abstracts are accessible on-line from the EAA database at www.eaa-online.org). (availability only limited time)

50. Rajabalizadeh, J., & Schadewitz, H. (2022, May). *Audit reports readability and informational efficiency: The case of Iran*. In Programme and papers of the 44th Annual Congress of the EAA, Bergen, Norway. Online access to the accepted full papers on the EAA Congress website. (Book (ISBN n.a.) available also in electronic format on-line at www.eaa-online.org. Collected abstracts are accessible on-line from the EAA database at www.eaa-online.org). (availability only limited time)

51. Aureli, S., Brighi, P., Malik, M., & Schadewitz, H. (2022, September). *How corporate governance diversity impact on bank profitability?* Presentation in Wolpertinger Annual Conference, CUNEF Universidad, Madrid, Spain. Conference webpage at https://www.wolpertingercunef2022.es/. Related publication Aureli, S., Brighi, P., Malik, M., & Schadewitz, H. (2023). The effect of board diversity and ESG engagement on banks´ profitability and risk, Chapter 3 in Santiago Carbó-Valverde & Pedro J. Cuadros-Solas (eds), *New Challenges for the Banking Industry: Searching for Balance Between Corporate Governance, Sustainability and Innovation – Proceedings book of the conference* (Print ISBN 978-3-031-32930-2, Online ISBN 978-3-031-32931-9), 47-78, Palgrave Macmillan.

52. Rajabalizadeh, J., & Schadewitz, H. (2023, May). *Partner narcissism and audit reports readability*. In Programme and papers of the 45th Annual Congress of the EAA, Helsinki-Espoo, Finland. Online limited access to the accepted full papers on the EAA Congress website www.eaa-online.org. Collected abstracts are accessible (limited access) on-line from the EAA database at www.eaa-online.org). (availability only limited time)

53. Rajabalizadeh, J., Schadewitz, H., Miihkinen, A., & Tsileponis, N. (2025, March). *CEO overconfidence and strategic repetition in 10-K reports from notes to MD&A.* In Programme and papers of the 47th Annual Congress of the EAA, Rome, Italy. Online limited access to the accepted full papers on the EAA Congress website www.eaa-online.org. Collected abstracts are accessible (limited access) on-line from the EAA database at www.eaa-online.org). (availability only limited time)

54. Rajabalizadeh, J., & Schadewitz, H. (2026, May). *Earnings-call Q&A dynamics and market consequences in analyst-CEO interactions.* In Programme and papers of the 48th Annual Congress of the EAA, Prague, Czech Republic. Online limited access to the accepted full papers on the EAA Congress website www.eaa-online.org. Collected abstracts are accessible (limited access) on-line from the EAA database at www.eaa-online.org). (availability only limited time)

C Scientific books (monographs)

1. Schadewitz, H. J. (1992). *Information content of interim earnings components*. Published Licentiate Thesis (no. B-120), Helsinki School of Economics and Business Administration.

2. Schadewitz, H. J. (1997). *Financial and nonfinancial information in interim reports - determinants and implications*. Published Doctoral Dissertation (no. A-124), Helsinki School of Economics and Business Administration.

3. Schadewitz, H. J. (2009). *Financial and nonfinancial information in interim reports.* Lambert Academic Publishing (ISBN 978-3-8383-0187-7). (Reprinted Doctoral Dissertation)

D Publications intended for professional communities

1. Schadewitz, H. J. (2002). Information asymmetry between managers and outsiders - an increasing challenge for financial accounting? (Inauguration speech 3.9.2002, in Finnish). *The Finnish Journal of Business Economics,* vol. 51, no. 3, 312-316.

E Publications intended for the general public, linked to the applicant's research

1. Finnish firms conceal disadvantageous information (in Finnish). Article in *Aamulehti* (18 November 1995).

2. Markets are requiring more insights into listed firms' interim reports (in Finnish). Article in *Aamulehti* (22 August 1997).

3. Schadewitz, H. J., & Blevins, D. R. (2000). Consider Finland: Gateway to Northern Europe. *Business Quest*. (http://www.westga.edu/~bquest/2000/finland.html)

4. Lukka, K., & Schadewitz, H. J. (2002). Is the course for financial accounting thinking right? (in Finnish). Article in *Talouselämä*, no. 39, 42.

F Theses

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2. Schadewitz, H. J. (1997). *Financial and nonfinancial information in interim reports - determinants and implications*. Published Doctoral Dissertation (no. A-124), Helsinki School of Economics and Business Administration. (*Journal of International Business Studies* lists the dissertation (vol. 29, no. 4, 1998)). The Dissertation has been used as literature for the Graduate School of Finance and Financial Accounting (GSFFA) and for the Graduate School of Accounting (GSA) course *Research analysis and developments of finance/Managing doctoral research* (Spring 2000; Spring 2001; Spring 2002; Spring 2008, Spring 2009, Spring 2010, Spring 2011). Also in use at the University of Vaasa on the Graduate School course *Managing doctoral research* (2013).