

LIST OF PUBLICATIONS

- Published articles:** Hellman, N., Hjelström, T., (2023), *"The Goodwill Impairment Test under IFRS – Objective, Effectiveness and Alternative Approaches"*, Journal of International Accounting, Auditing and Taxation
- Hjelström, T., Kallunki, J-P., Nilsson, H., Tylaite, M., (2019), *"Executives' Personal Tax Behavior and Corporate Tax Avoidance Consistency"*, European Accounting Review, vol 29 (3), pp. 493-520
- Johansson, S-E., Hjelström, T., Hellman, N., (2016), *"Accounting for Goodwill under IFRS: A Critical Analysis"*, Journal of International Accounting Auditing and Taxation, (27), pp. 13-25
- Douglas, E., Carlsson-Wall, M., Hjelström, T., (2014), *"Negotiating Equity Share and Management Control of the Entrepreneurial New Venture"*, Venture Capital: An International Journal of Entrepreneurial Finance, vol 16 (4), pp. 287-307
- Working papers:** Christner, C. H., Hjelström, A., Hjelström, T., Sjögren, E., (2023), *"Same, Same or Different? Comparability in the On-going Valuation of a Newly Listed Company"*, submitted second round Accounting, Organizations and Society, presented at several workshops and conferences among others in Leicester and EUFIN Florence.
- Hellman, M., Hellman, N., Hjelström, T., White, J., (2023), A Note on the Determinants of IFRS Policy Choice when Accounting for Non-Controlling Interest and Goodwill", third round review in Abacus
- Henriksson-Rahm, P., Hjelström, T., Olsson, A., Sjögren, E., (2019), *"Reflecting Reality or Shaping Reality? A Qualitative Case Study of the Intra-Organisational Interpretation and Mobilisation of IFRS 15"*, working paper presented the EIASM workshop on Accounting and Regulation Siena 2019
- Ecker, F., Hjelström, T., Olsson, P., Setterberg, H., (2018), *"Analysts' Earnings Adjustments and Changes in Accounting Standards"*, rejected Review of Accounting Studies second round
- Hjelström, A., Hjelström, T., Sjögren, E., (2017), *"A Question of Time: Professional Capital Market Actors' Use of Financial Reports"*, second round Accounting, Organizations and Society, presented at several workshops and seminars among others in Edinburgh and Stockholm
- Books:** Hellman, N., Hjelström, T., (2024) forthcoming, *"Sweden"*, Chapter in The European Harmonization of National Accounting Rules, Springer
- Hjelström, T., Isaksson, A., Nilsson, H., (2022) *Företagsvärdering med fundamental analys*, textbook on valuation in Swedish, Studentlitteratur

Hjelström, T., Sällström, T., (2020), "Debt Accumulation and the Value Chain", Chapter in Sweden through the Crisis, Stockholm School of Economics Institute for Research

Hjelström, T., (2017), Accounting and Sports, Chapter in Managing Sports Teams, textbook, Springer

Hjelström, T., (2007), The Closed-End Investment Company Premium Puzzle, EFI, Stockholm School of Economics, PhD thesis

Other publications: Carlsson-Wall, M., Eugster, F., Hjelström, T., Nilsson, H., (2021), "Corporate Governance and Short-Termism: An In-Depth Analysis of Swedish Data", submitted to the EU Commission in response to the Commission initiative on financing sustainable growth.

Hjelström, A., Hjelström, T., Sjögren, E., (2014), "Decisions Usefulness Explored – An Investigation of Capital Market Actors' Use of Financial Reports", Stockholm: Confederation of Swedish Enterprises