

Activity Report

Institute of Management Accounting and Control (IMC)

September 1, 2013 – August 31, 2014

1. Teaching (Courses, Seminars)

Doctoral Program:

- Introduction to Management Control Research – 3 ECTS / Spring Semester 2013 (Utz Schäffer / Jürgen Weber)
- Research on the Counterpart in the Finance Function – 3 ECTS / Spring Semester 2013 (Utz Schäffer / Marko Reimer)
- Survey Methods I – 3 ECTS / Fall Semester 2013 (Matthias Mahlendorf)

Full-Time MBA Program:

- Strategy Implementation – 3 ECTS / Fall Semester 2013 (Utz Schäffer)

Master of Science Program:

- Advanced Management Accounting and Control – 5 ECTS / Fall Semester 2013 (Utz Schäffer)
- Strategy Implementation – 5 ECTS / Spring Semester 2014 (Utz Schäffer)

Bachelor of Science Program (1st Semester):

- Introduction to Business Administration – 0.5 ECTS each (Utz Schäffer / Jürgen Weber)

Bachelor of Science Program (2nd Semester):

- Management Abroad Course – Pearl River Delta, China – 3 ECTS / Spring Semester 2014 (Marko Reimer)
- Management Abroad Course – Shanghai, China – 3 ECTS / Spring Semester 2014 (Utz Schäffer)

Bachelor of Science Program (3rd Semester):

- Cost Accounting – 3 ECTS / Fall Semester 2013 (Jürgen Weber)
- Controlling – 3 ECTS / Fall Semester 2013 (Jürgen Weber)

Bachelor of Science Program (4th Semester):

- Finance Function Challenges – A CFO's Perspective – 3 ECTS / Spring Semester 2014 (Edgar Ernst)
- Managing Controllershship – 3 ECTS / Spring Semester 2014 (Jürgen Weber)
- Introduction to Research and Academic Writing – 3 ECTS / Spring Semester 2014 (Matthias Mahlendorf)
- Structured Problem Solving – 3 ECTS / Spring Semester 2014 (Utz Schäffer)

Bachelor of Science Program (5th Semester):

- Finance Function Challenges – A CFO's Perspective – 3 ECTS / Fall Semester 2013 (Edgar Ernst)
- Managing Controllershship – 3 ECTS / Fall Semester 2013 (Jürgen Weber)
- Structured Problem Solving – 3 ECTS / Fall Semester 2013 (Utz Schäffer)

Bachelor of Science Program (6th semester):

- Seminar in Management Accounting and Control – 3 ECTS / Spring Semester 2014 (Erik Strauß)

Bucerius / WHU Master of Law and Business:

- Foundations of Cost Accounting – 2 ECTS / Spring Semester 2014 (Utz Schäffer)
- Structured Problem Solving – 2 ECTS / Spring Semester 2014 (Utz Schäffer)

Practitioner Lectures

MBA	Strategy Implementation	Dr. Daniel Steiners	Bayer AG	05.11.2013
MSc	Advanced Management Accounting & Control	Dr. Björn Ortelbach	Henkel AG & Co. KGaA	14.11.2013
MSc	Advanced Management Accounting & Control	Roman Griesfelder	aspektum GmbH	28.11.2013
MSc	Advanced Management Accounting & Control	Wolfgang Hagen	BASF SE	05.12.2013
MSc	Strategy Implementation	Magnus Pabst	Deutsche Telekom AG	31.03.2014
MSc	Strategy Implementation	Dr. Thilo Schumacher	AXA AG	10.04.2014
BSc	Controlling	Stefan Braun	Henkel AG & Co. KGaA	08.10.2013
BSc	Controlling	Dr. Fabian Dittrich	Henkel AG & Co. KGaA	08.10.2013
BSc	Controlling	Dr. Markus Kuhnert	Henkel AG & Co. KGaA	03.12.2013
BSc	Cost Accounting	Dr. Christian Hebel	Henkel AG & Co. KGaA	05.12.2013
BSc	Managing Controllershship	Robert Winter	Bundesagentur für Arbeit	12.02.2014

2. Doctoral Students

Utz Schäffer – First reviews

Frank Stephan Hardt	Shared Responsibility: Komplementäres Verantwortungsprinzip des Controllability-Prinzips - Eine soziale interaktionstheoretische Betrachtung und empirische Studie in der ICT-Branche
Oliver Skiba	Systematic Progress of Research on Participative Budgeting
Alexander Schmidt	The Case of Controllers in Germany - The Emergence of a Profession

Utz Schäffer – Second reviews

Dorthe Windeck	Managers' Views on Management Accounting: An In-Depth Analysis of Management Accounting Practices and the Role of the Business Partner
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Utz Schäffer – Supervisions

First Supervisions	28
Second Supervisions	5

Jürgen Weber – First reviews

Robert Janke	Management Accounting in Turbulent Times: Evidence During and After the 2008-2010 Economic Crisis
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Dorthe Windeck Managers' Views on Management Accounting: An In-Depth Analysis of Management Accounting Practices and the Role of the Business Partner

Jürgen Weber – Second reviews

Andreas Bühler Performance Measurement Systems in Logistics Organizations: Design, Usage, and Impact on Organizational Capabilities and Competitiveness
Oliver Skiba Systematic Progress of Research on Participative Budgeting
Alexander Schmidt The Case of Controllers in Germany - The Emergence of a Profession

Jürgen Weber – Supervisions

First Supervisions 21
Second Supervisions 19

Erik Strauß – Supervisions

Second Supervisions 1

3. Theses

Bachelor of Science Program

Florian Bohle Benchmarking: Challenge the Leading Textbook!
Alexander Eisen The Influences of Enterprise Resource Planning Systems and Organizational Agencies on Management Accounting
Fabian Gruner The Effect of Withdrawals from the Kyoto Protocol on Carbon Disclosure
Uli Kaulfuß Business Intelligence 2.0 - Wie sich technische Neuerungen auf das zukünftige Controlling auswirken
Christoph Ortlepp Big Data Analytics for Financial Forecasting
Hendryk Pausch Green Washing or Real Commitment – Determinants and Consequences of Chinese and German Carbon Disclosure
Thilo Scholz Routinen als Ressource für kurzfristigen Erfolg
Steffen Schülzchen Innovation in Controlling – How Controlling and Innovation Management in Mid-Sized Companies Can Benefit From Each Other in a Changing Business Environment
Moritz Schwab Controlling System at Art-Invest
Hendrik Voigt Investigating the CEO Career Horizon in Large European Firms

Master of Science Program

Jan-Niklas Bartel Competence Profiles of the Finance Function
Roman Greißinger The CFO's Role in the Interplay Between Design and Use of Management Control Systems
Fabian v. Hardenberg How Efficient are German Job Training Agencies for the Long-Term Unemployed? An Empirical Analysis of the German Federal Employment Agency
Christian Schrödl Impact of Carbon Disclosure on Organizational Reputation

Full-Time MBA Program

Gurpreet Singh Advocatus Diaboli: A Review of Business Leaders and Their Attitude towards Dissent within Their Organizations

4. Research Activities

Publications in Peer-Reviewed Journals

Janke, Robert; Mahlendorf, Matthias Detlef; Weber, Jürgen: An Exploratory Study of the Reciprocal Relationship Between Interactive Use of Management Control Systems and Perception of Negative External Crisis Effects. *Management Accounting Research* (accepted).

Mahlendorf, Matthias Detlef; Schäffer, Utz; Skiba, Oliver: Antecedents of Participative Budgeting - A Review of Empirical Evidence. *Advances in Management Accounting* (accepted).

Schäffer, Utz; Dossi, Andrea (2014): Top Management Impact on Management Control - Editorial. *Journal of Management Control*, 24 (3), 219-221.

Wu, Yuting; Schäffer, Utz: Dual Organizational Identification's Impact on the Decoupling Use of Performance Measurement Systems in Subsidiaries of Multinational Corporations. *China Journal of Accounting Studies* (accepted).

Bookchapters / Monographs

Schäffer, Utz (2013): Die gemeinsame Liebe zum Controlling. In: *Alumni: Controlling und Jürgen Weber - eine Festschrift zum 60. Geburtstag*, Wiesbaden: Springer Gabler.

Schäffer, Utz (2013): Vorwort. In: *Alumni: Controlling und Jürgen Weber - eine Festschrift zum 60. Geburtstag*, Wiesbaden: Springer Gabler.

Schäffer, Utz; Weber, Jürgen (Eds.) (2014): *Controlling & Management Review, Jahrbuch 2013*, Wiesbaden, Springer Gabler.

Schäffer, Utz; Weber, Jürgen (Eds.) (2013): *Controlling & Management Review, Jahrbuch 2012*, Wiesbaden, Springer Gabler.

Schäffer, Utz; Weber, Jürgen (Eds.) (2013): *Controlling & Management Review, Jahrbuch 2011*, Wiesbaden, Springer Gabler.

Schäffer, Utz; Weber, Jürgen (Eds.) (2013): *Controlling & Management Review, Jahrbuch 2010*, Wiesbaden, Springer Gabler.

Schäffer, Utz; Weber, Jürgen (Eds.) (2013): *Controlling & Management Review, Jahrbuch 2009*, Wiesbaden, Springer Gabler.

Schäffer, Utz; Weber, Jürgen (Eds.) (2013): *Controlling & Management Review, Jahrbuch 2008*, Wiesbaden, Springer Gabler.

Schäffer, Utz; Weber, Jürgen (Eds.) (2013): *Controlling & Management Review, Jahrbuch 2007*, Wiesbaden, Springer Gabler.

Schäffer, Utz; Weber, Jürgen (Eds.) (2014): *Controlling & Management Review, 58. Jg., Sonderheft 1, Controlling & IT - Treiber und Getriebener*, Wiesbaden, Springer Gabler.

Schäffer, Utz; Weber, Jürgen (Eds.) (2014): *Controlling & Management Review, 58. Jg., Sonderheft 2, Kommunikation - Der Schlüssel zum Erfolg*, Wiesbaden, Springer Gabler.

Weber, Jürgen; Schäffer, Utz (2013): Vom Erbsenzähler zum Business Partner. Und wie geht es weiter? Advanced Controlling Bd. 88, Weinheim, Wiley-VCH.

Schäffer, Utz; Bechtoldt, Christian; Grunwald-Delitz, Stefan; Reimer, Tanja (2013): Steuern in volatilen Zeiten - Wie Unternehmenskultur und Instrumente zusammenspielen, Advanced Controlling Bd. 90, Weinheim, Wiley-VCH.

Weber, Jürgen; Schäffer, Utz (2014): Einführung in das Controlling, Stuttgart, Schäffer-Poeschel Verlag.

Weber, Jürgen; Schäffer, Utz (2014): Einführung in das Controlling-Übungen und Fallstudien mit Lösungen, Stuttgart, Schäffer-Poeschel Verlag.

Weber, Jürgen; Schäffer, Utz (2014): Введение в Контроллинг (Vvedenie v kontrolling) - перевод с немецкого (Einführung in das Controlling, in russischer Sprache), Moskau, NP Ob'edinenie kontrollerov.

Weise, Frank-Jürgen; Weber, Jürgen; Winter, Robert; Erfort, Mathias (2014): Erfolgreiche Einführung von Controlling in öffentlichen Institutionen - Am Beispiel der Bundesagentur für Arbeit, Advanced Controlling Bd. 89, Weinheim, Wiley-VCH.

Other Publications

Grunwald-Delitz, Stefan; Schäffer, Utz; Weber, Jürgen (2014): Wie viele Controller gibt es in Deutschland? Controller Magazin, 39 (3).

Schäffer, Utz (2014). Wir brauchen China - China braucht Controlling. Controller Magazin, 39 (2).

Schäffer, Utz; Weber, Jürgen (2014): Kommunikation kann man lernen! Controlling & Management Review, Editorial, 58 (Sonderheft 2).

Schäffer, Utz; Weber, Jürgen (2014): Sind die Tage des Berichtswesens gezählt? Controlling & Management Review, Editorial, 58 (3).

Schäffer, Utz; Weber, Jürgen (2014). Incentivierung - die süße Droge. Controlling & Management Review, Editorial, 58 (1).

Schäffer, Utz; Weber, Jürgen (2014). Neue IT-Welt: Wunderwaffe der Controller oder deren Totengräber? Controlling & Management Review, Editorial, 58 (Sonderheft 1).

Schäffer, Utz; Weber, Jürgen (2014). Von der Fach- zur Management-Karriere? Controlling & Management Review, Editorial, 58 (2).

Schäffer, Utz; Weber, Jürgen (2014): Controller - eine gefährdete Spezies. Harvard-Business-Manager, 36 (7).

Schäffer, Utz; Weber, Jürgen (2014): Innovation als Innovation - Handlungsbedarf für Controller, Controlling & Management Review, Editorial, 58 (4).

Schäffer, Utz; Weber, Jürgen (2013): Cash - neue Dimensionen der Steuerung? Controlling & Management Review, Editorial, 57 (5).

Schäffer, Utz; Weber, Jürgen (2013): Harmonisierung bleibt auf der Agenda, Controlling & Management Review, Editorial, 57 (6).

Schäffer, Utz; Weber, Jürgen (2013): Volatile Zeiten erfordern eine offene Unternehmenskultur - Eine Herausforderung für das Controlling. Frankfurter Allgemeine Zeitung, Nr. 286, 09.12.2013.

Weber, Jürgen (2014): Involvement versus Independence. Controller-Magazin, 38 (2).

Weber, Jürgen (2014): Konstruktion und Rekonstruktion von Realität. Controller-Magazin, 38 (4).

Weber, Jürgen (2014): Volatilität & Kritik. Controller-Magazin, 38 (3).

Weber, Jürgen (2014): Wozu sind empirische Studien gut? Controller-Magazin, 38 (1).

Weber, Jürgen; Grunwald-Delitz, Stefan; Margolin, Maximilian (2014): Auf dem Weg zu mehr Einfachheit. Controlling & Management Review, 58 (1).

Weber, Jürgen (2013): Social Media – Schon wieder ein neues Controlling-Thema, Controller-Magazin, 38 (5).

Weber, Jürgen (2013): Wofür arbeiten Controller? Controller-Magazin, 38 (6).

Presentations & Conference Visits Utz Schäffer

- Herausforderung Volatilität, WHU Campus for Controlling 2013, WHU, Vallendar (13.09.2013)
- Top Trends in Controlling, Bayer Finance Academy, Finance Development Program, Leverkusen (18.09.2013)
- Controllers as Business Partners - Controlling Practice in German-Speaking Countries, 1st Sino-German Controlling Conference, Shanghai, China (26.10.2013)
- The Challenge of Volatility, High-level Symposium on Management Accounting: New Theory, New Practice and Future Prospects, Shanghai, China (02.12.2013)
- Zukunftsthemen des Controllings – Zehn Themen bestimmen die Agenda der Controller“, CTcon Training, Vallendar (31.01.2014)
- Top Trends in Controlling, Bayer Finance Academy, Finance Development Program, Leverkusen (01.04.2014)
- The Challenge of Internationalizing – The Case of the “Journal of Management Control” (Videovortrag), Annual Conference of the Accounting and Actuarial Sciences Department of the University of Sao Paulo, Brasilien (25.04.2014)
- Congress der Controller ICV, München (19.-20.05.2014 / Conference Visit)
- Annual Conference European Accounting Association, Tallinn, Estland (21.-23.05.2014 / Conference Visit)
- Top Trends in Controlling, Bayer Finance Academy, Finance Development Program, Leverkusen (24.06.2014)
- To Speak up or to Remain Silent? The Influence of and Reactions from Leaders, Academy of Management Annual Conference 2014, Philadelphia (05.08.2014)

Interviews Utz Schäffer

- Schäffer, Utz; Malmi, Teemu (2013). Management Control Systems in Day-to-day Business. Controlling & Management Review, 57(5)
- Schäffer, Utz; Hagen, Wolfgang (2014). Moving minds. Creating value. Controlling & Management Review, 58(2)

- Weber, Jürgen ; Schäffer, Utz; Biel, Alfred (2014). Vom Erbsenzähler zum Business Partner - und wie geht es weiter? Controlling Magazin, 39(3)
- Schäffer, Utz; Lukka, Kari (2014). Engaged scholarship requires close collaboration. Controlling & Management Review, 58(4)

Presentations Jürgen Weber

- Vom Erbsenzähler zum Business Partner und darüber hinaus? – Einführende Überlegungen, Campus for Controlling, Vallendar (13.09.2013)
- Zukunft des Controllings in der öffentlichen Verwaltung, DGUV, Fulda (16.09.2013)
- Performance Management – Ein neuer Begriff oder ein neues Konzept?, Bundesagentur für Arbeit, Mettmann (19.09.2013)
- Vom Erbsenzähler zum Business Partner – warum und was dann? Controlling Round Table, Brauunion, Kaltenhausen (25.10.2013)
- Zielorientierte Steuerung, Arbeitskreis Steuerung und Controlling in öffentlichen Institutionen, Stuttgart (15.11.2013)
- Controlling – unterschiedliche Perspektiven eines altbekannten Begriffs; Erfolg des Controllings, CCM people development, WHU, Vallendar (27.11.2013)
- Controller in Deutschland, CCM AK-Sitzung, Leverkusen (23./24.01.2014)
- Neue Führungs- und Steuerungsmodelle im öffentlichen Sektor, BBUG, Baden-Baden (25.03.2014)
- Soll-Konzeptes der Personalsteuerung in öffentlichen Institutionen, Arbeitskreis Steuerung und Controlling in öffentlichen Institutionen, Magdeburg (28.03.2014)
- Fokusgruppentreffen „Aktuelle Entwicklungen im Controlling und ihre Bedeutung für die Logistik“, Vallendar (28.05.2014)
- Investitionsarten und Herausforderungen für das Controlling; HR-Controlling; Investitionscontrolling unter der Lupe, CCM AK-Sitzung, Düsseldorf (30.06.2014)

Interviews Jürgen Weber

- Weber, Jürgen; Günther, Bernhard (2013): Steuerungsdimensionen: Zunehmender Fokus auf Cash bei RWE, Controlling & Management Review, 57 (5)
- Weber, Jürgen; Kerkhoff, Guido; Gesing, Stefan (2013): Projekt „Harmonisierung“ bei ThyssenKrupp“, 57 (6)
- Weber, Jürgen; Lutz, Richard (2014): Erfolg im Konzern ist vergleichbar mit Mannschaftssport, 58 (1)
- Weber, Jürgen; Deinert, Mark (2014): Der heutige Endanwender hat ganz neue Möglichkeiten, 58 (1)
- Weber, Jürgen; Schwarz, Rainer (2014): Real-time, vernetzt, flexibel und direkt präsentierbar, 58 (3)

Presentations Doctoral Students & Assistant Professors

Jochen Botta

The Effect of Carbon Disclosure on Corporate Environmental Reputation, 17th EMAN (The Environmental and Sustainability Management Accounting Network) Conference, Rotterdam, The Netherlands (27.-28.03.14)

Florian Herschung

Mapping Management Accounting 2002-2012, 11th Annual Conference for Management Accounting Research (ACMAR), Vallendar, Germany (13.-14.03.14)

Fabian Hofmann

To Voice or Not to Voice – The Relevance of the Hierarchical Level for Voice Behavior, European Academy of Management Annual Conference (EURAM), Valencia, Spain (04.-07.06.14)

Simone Mack

Strategic Use of Relative Performance Information and Conventional Accounting Information in Managers' Discussions about Organizational Performance – A Sensemaking Perspective. Research Seminar of the Accounting Theory & Research Group, University of Innsbruck, Austria (31.10.2013)

Matthias Mahlendorf

The Relationship Between the Organizations Strategy Formation Approach and Controllers Involvement, EAA Annual Congress, Tallinn, Estonia (21.-23.05.14)

Maximilian Margolin

Risk-Neutral Principals and Self-Assured Agents – The Role of Core Self-Evaluation for Performance Measurement under Risk, EAA Doctoral Colloquium, Tartu, Estonia (17.-20.05.14)

Risk-Neutral Principals and Not-So-Risk-Averse Agents – The Role of Core Self-Evaluation for Performance Measurement under Risk, 3rd ACMAR Doctoral Colloquium, Vallendar, Germany (12.-13.03.14)

Risk-Neutral Principals and Not-So-Risk-Averse Agents: The Role of Core Self-Evaluation for Performance Measurement under Risk, ERMAC Conference (Empirical Research in Management, Accounting & Control), Vienna, Austria (22.-24.06.14)

Marko Reimer

CEO Career Horizon, Top Management Team Composition, and R&D Intensity, European Academy of Management Annual Conference (EURAM), Valencia, Spain (04.-07.06.14)

How CEOs' Core Self-Evaluations Moderate the Effect of Prior Firm Performance on Strategic Change, 4th EIASM Workshop on Top Management Teams & Business Strategy, Copenhagen, Denmark (17.-18.10.13)

Strategic Decision-Making in Family Firms: How CEOs Influence Middle Managers' Decision Commitment, Research Seminar, University of Antwerp, Antwerp, Belgium (25.11.2013)

Melanie Schneider

Treat with Caution: Interaction Effects Between Chief Physician Characteristics and the Design of Performance Measurement Systems on Performance, 4th Workshop on Top Management Teams and Business Strategy, Copenhagen, Denmark (17.10.-18.10.13)

The Moderating Effect of Chief Physician Characteristics on the Curvilinear Relation Between the Design of Performance Measurement Systems and Performance, European Academy of Management Annual Conference (EURAM) Valencia, Spain (04.-07.06.14)

On the Interaction of Supervisor-Subordinate Similarity and Objective Performance and its Effect on Subjective Performance, 5th Workshop on Top Management Teams and Business Strategy, Valencia, Spain (03.-04.06.14) / Poster Session and Round Table Discussion

Erik Strauß

Why Managers Perform Management Accounting Practices and Absorb the Role of Business Partner, MCA Conference, Rotterdam, The Netherlands (04.-06.09.2013)

Sources of a Duality of Stability and Change: Exploring the Interrelatedness of Organizational Routines, SMS 33rd Annual International Conference, Atlanta, USA (28.09.-01.10.2013)

Torben Tretbar

Family Managers and Financial Slack: When Do They Maximize Family Welfare Instead of Socioemotional Wealth?, 4th Workshop on Top Management Teams and Business Strategy, Copenhagen, Denmark (17.10.-18.10.13)

Leona Wiegmann

Resistance to (Enable) Change – Glocalization of Management Accounting Practices as Dynamic and Iterative Process, EAA Doctoral Colloquium, Tartu, Estonia (17.-20.05.14)

The Emotional Side of Routines' Change – How the Development of Artifacts Shapes their Interpretation, EGOS, Rotterdam, The Netherlands (03.-05.07.14)

Glocalization of Management Accounting Practices, 11th Annual Conference for Management Accounting Research (ACMAR), Vallendar, Germany (13.-14.03.14)

Glocalization of Management Accounting Practices as Dynamic and Iterative Achievement, ENROAC Summer School 2014, Siena, Italy (13.-16.07.14)

The Emotional Side of Routines' Change – How the Development of Artifacts Shapes their Interpretation, Organization Science Winter Conference, Steamboat Springs, USA (06.-09.02.14)

5. Contributions to the Leadership of WHU

- Member of the Senate of WHU (Utz Schäffer / Jürgen Weber)
- Group Speaker of the Accounting and Control Group / Management Group (Utz Schäffer)
- Ombudsman at WHU and advisory member of the Commission for Good Scientific Practice (Utz Schäffer)
- Member of the Examination Board of the MLB program (Utz Schäffer)
- Visiting Professor at the Accounting School of Dongbei University of Finance and Economics (DUFE) in Dalian, China (Utz Schäffer)
- Academic Director of the Bachelor of Science program (Jürgen Weber)
- Member of the board of examiners of the Bachelor of Science program (Jürgen Weber)
- Member of the Advisory Board of the Henkel Center for Consumer Goods (Jürgen Weber)
- Member of the WHU AOL Group (Jürgen Weber)

6. Contributions to the Science and Business Community

Joint Activities

- Conception and realization of the 10th Annual Conference for Management Accounting Research (ACMAR) at WHU & second Doctoral Colloquium of the Annual Conference for Management Accounting Research (ACMAR)
- WHU Controller Panel and China Panel
- Realization of the 8th WHU Campus for Controlling
- Organization of research seminars for doctoral students at WHU
- Continuation of the collaboration with Prof. Wang Xuyi, Tongji-University, Shanghai, China
- Continuation of the collaboration with Prof. John Burns, University of Exeter Business School, UK

Utz Schäffer

- Member of Scientific Advisory Council of CTcon GmbH, Vallendar and Düsseldorf
- Member of the Board of Trustees of the International Controller Association (ICV)
- Advisory Council of the Institute for Competitive Intelligence
- Memberships: German Association of University Professors and Lecturers, European Accounting Association, American Accounting Association, Academy of Management, In Praxi e.V.;
- Referee activities: Accounting History (AH), Journal for Business Economics (JBE), Zeitschrift für betriebswirtschaftliche Forschung (ZfbF), Schmalenbach Business Review (sbr), Journal of Management Control (JoMaC), ACMAR Annual Conference for Management Accounting Research, Member of the European Accounting Association 2014 Scientific Committee.
- Co-editor of WHU Controlling & Management Review
- Co-editor of Journal of Management Control (JoMaC)
- Member of the Editorial Board of Accounting History
- Member of the Selection Committee of the German National Academic Foundation
- WHU CFO Panel
- Management of the Controller Mapping Projects in the Henkel Center for Consumer Goods

Jürgen Weber

- Chairman of the Scientific Advisory Council of CTcon GmbH, Vallendar und Düsseldorf
- Chairman of the International Controller Association's (ICV) Board of Trustees
- Chair of the ICV Controller Prize Committee
- Member of the German Logistics Association's (BVL) Scientific Advisory Committee
- Member of the BVL Logistics Award Committee
- Memberships: German Association of University Professors and Lecturers, Schmalenbach-Society, European Accounting Association, In Praxi e.V.
- Referee activities: MAR Management Accounting Review
- Co-editor of WHU Controlling & Management Review

7. Other Activities

Sustainability

The debate on sustainability continues to receive attention worldwide and remains of economic and societal significance for companies. However, in most companies sustainability is still undermanaged and is most likely reduced to the publication of glossy brochures for stakeholders. But as long as it is not part of a company's strategy, decisions are made solely on a financial basis. Consequently, since 2009 the IMC has been examining the ways in which sustainability can be successfully implemented in corporate management and, in particular, in the area of management accounting.

Last year, the IMC contributed its expertise on the topic of sustainability control most prominently through its collaboration in the expert work group on "Green Controlling" of the International Controlling Association (ICV). The expert group comprises representatives from academia and corporate practice. In May 2014, the group presented its work of the last three years at the Controller Congress, the annual congress of the largest German association of controllers. The work resulted in a book of best practices for green Controlling for primarily medium-sized companies and serves as an official guideline for the members of the ICV. The book "Green Controlling" is available at Haufe Verlag and is edited by Karl-Heinz Steinke, Mike Schulze, Sebastian Berlin, Alexander Stehle, and Johannes Georg, a research assistant at the IMC.

Center for Controlling and Management (CCM)

The CCM, founded in 2000, aims to shorten the process of implementing new scientific knowledge while facilitating an extensive and systematic exchange of experiences, and also promoting the development of a Controlling community. Our activities can be summarized as follows:

Practice Transfer

The major goal of the CCM is to exchange knowledge between research and business practice. For this purpose, we publish the research results from our work with the partner network in popular press outlets (e.g., FAZ), practitioner journals (CMR) as well as the Advanced Controlling journal series.

Network of Corporate Partners

Our corporate partners comprise nine DAX30 companies (i.e. Bayer AG, Beiersdorf AG, Lufthansa AG, Deutsche Telekom AG, Deutsche Post DHL, Henkel AG & Co. KGaA, RWE AG, SAP SE, ThyssenKrupp AG) and three other partners (Deutsche Annington SE, Metro AG, CTcon GmbH). Each company is represented by its head of Corporate Controlling.

CCM Team

The CCM is headed by Professor Utz Schäffer and Professor Jürgen Weber. The team includes research assistants Christian Bechtoldt, Nadine Gerhardt, Stefan Grunwald-Delitz and Torben Tretbar, institute employees Cindy Berdou, Lars Brückner, Tanja Reimer and Daniel Stein and event manager Evelyn Busch.

Annual Research Projects

In 2013, we completed our research project on 'Volatility' and published three articles in press and journals (FAZ, CFO Aktuell, CMR) as well as one volume of Advanced Controlling. At the same time, we started our new project on 'Investment Controlling'. We carried out two surveys in autumn 2013 and a great number of interviews in spring 2014. Our conclusion shows a well-functioning investment controlling and clear progress since 2005, when we last looked into this topic. 'HR & Controlling' will be our next project for 2014/2015.

Work Group Meetings

We arrange regular work group meetings to present and discuss our research results with our corporate partners. These meetings took place at Bayer AG in January 2014 and at Henkel AG & Co. KGaA in July 2014. On both occasions, managers of our corporate partners provided further insights into our research areas. In addition, other topics like capital allocation and innovations in controlling were discussed.

People Development Workshops

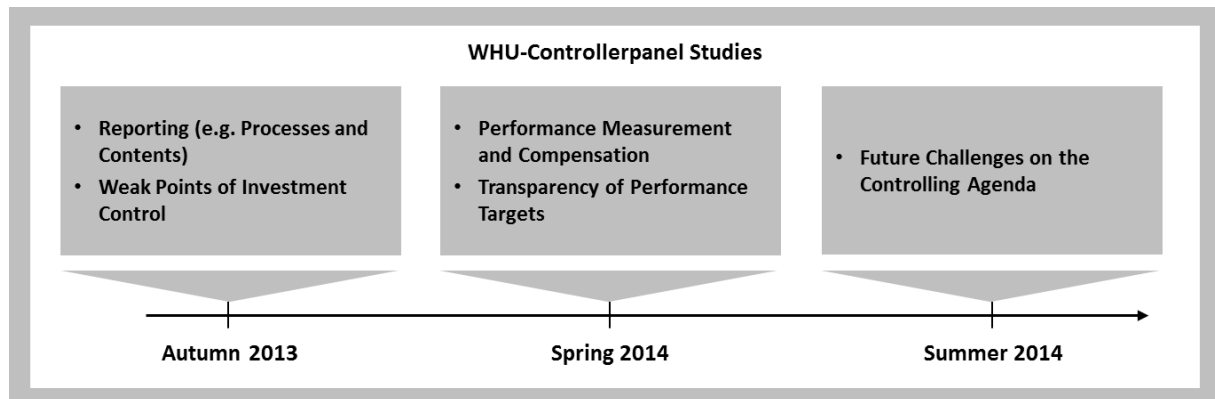
In November 2013 and July 2014, the CCM arranged workshops for around 25 young professionals from our corporate partners and these included a wide range of research and practice-oriented presentations. Detailed assessments showed a very high level of satisfaction among the participants.

WHU Controller Panel

The WHU-Controller Panel was founded in 2007 by the Institute of Management Accounting and Control (IMC) in close association with the Internationaler Controller Verein (ICA – International Controller Association) for the purpose of identifying best practices and benchmarks in controlling, as well as for supporting field research in this area. Its activities include:

- Establishing benchmarks and deriving recommendations for business practice
- Identifying long-term trends in key areas of controllers' activities
- In-depth research and analysis of relevant current issues
- Encouraging regular information exchange between research and practice

Over 1000 active members from a wide range of industries participate in the WHU-Controller Panel. Each year, three studies are conducted to study issues of current interest as well as long-term developments in the field of Controlling. Within the last 12 months, surveys were conducted focusing on:



Two of these studies focused on topics that are currently of great interest to controllers – reporting (processes and contents) on the one hand and performance measurement and compensation on the other.

How often are reports created and how extensive are they? How are modern reports delivered to management? What are cockpit solutions for KPI reporting all about? How long do controllers usually work? How much do they earn? What performance targets do companies set? The WHU-Controller Panel provided answers for these and other questions and yielded benchmarks highlighting, for example, the differences between successful and less successful companies. The study identified key success factors driving employees' and managers' satisfaction with the reporting process and ultimately the level of satisfaction with the companies' Controlling.

Following the successful study on future challenges in 2011, a further study readopts and enhances the topic focusing once more on future challenges on the Controlling agenda: Controlling and controllership are changing rapidly and facing multiple challenges, particularly in the context of IT solutions, efficiency and internationalization. These, and many other topics, were identified as potential challenges and ranked by their current and future importance – this yielded some surprising results.

The results of the WHU-Controller Panel studies were also presented and discussed at the Campus for Controlling in September 2013 which was held for the 7th time. More than 100 Controlling experts and managers attended the conference. All in all, the activities of the WHU-Controller Panel contributed to an effective exchange of information and best practices between researchers and practitioners in the past year.

Controlling & Management Review

Following its relaunch with a new name and look under the WHU label in 2013, “Controlling & Management Review” has continued to improve the quality and appeal of its articles. The editorial office, enhanced by two additional journalists, puts much effort into identifying and choosing topics and authors that are highly relevant to controllers and managers. The research assistants, who review the submitted articles from a scientific point of view, and the editorial journalists are all dedicated to making the articles even more readable and attractive. They do this in close co-operation with the authors, always trying to be as service-oriented as possible.

By closely observing developments in the publishing business, Professor Utz Schäffer and Professor Jürgen Weber, Editors of “Controlling & Management Review”, have paid particular attention to the journal’s online presence. They are keen to keep an eye on the quality and usability of the online platform, “Springer for Professionals”, where the journal is available to subscribers, as it features WHU as its academic partner for the Finance & Controlling section. In regular meetings, the editorial team gave feedback and input to respective representatives of the publishing house to improve the platform and the appearance of the magazine.

Another effort made by the editorial team in 2014 was to increase awareness of the publication among IMC members and WHU staff in general. In another initiative, colleagues were involved in the acquisition of authors. They were also asked to distribute samples of “Controlling & Management Review” when attending conferences and visiting companies, using the journal as a hallmark of the university.

8. New Doctoral Students

Dipl.-Kfm. Niklas Schirmann (01.09.2013): Associated Doctoral Student

Monica Wagner (15.01.14): Student Affairs Team

Markus Ehrmann (01.02.2014): Student Affairs Team

Daniel Güssow (01.07.2014): Associated Doctoral Student