

Activity Report

Institute of Management Accounting and Control (IMC)

September 1, 2011 – August 31, 2012

1. Teaching (Courses, Seminars)

Doctoral program:

- Survey Research Methods: Basics – 3 ECTS / Fall semester 2011 (Asst. Prof. M. Mahlendorf)
- Introduction to Management Control Research – 3 ECTS / Fall semester 2011 (Prof. U. Schäffer / Prof. J. Weber)
- Upper Echelon Theory and Management Control Research – 3 ECTS / Spring semester 2012 (Prof. U. Schäffer / Post Doc M. Reimer)

MSc:

- Management Accounting and Control – 3 ECTS / Fall semester 2011 (Prof. U. Schäffer)
- Managing Controllershship – 3 ECTS / Spring semester 2012 (Prof. J. Weber)
- Research Seminar in Management Accounting and Control – 3 ECTS / Spring semester FS 2012 (Prof. U. Schäffer)

BSc/2nd Semester:

- Controlling – two lines lecture à 3 ECTS / Spring semester 2012 (Prof. J. Weber)
- Cost Accounting – two lines lecture à 3 ECTS / Spring semester 2012 (Prof. J. Weber)
- Management Abroad Course – Shanghai, China – 3 ECTS / Spring semester 2012 (Prof. U. Schäffer)
- Management Abroad Course – Bangalore, Mumbai, India – 3 ECTS / Spring semester 2012 (Asst. Prof. M. Mahlendorf)
- Management Abroad Course – Pearl River Delta, China – 3 ECTS / Spring semester FS 2012 (Asst. Prof. E. Strauß)

BSc/3rd Semester:

- Case Studies in Management Accounting and Control – 3 ECTS / Fall semester 2011 (Prof. U. Schäffer)
- Seminar on Research and Scientific Writing – 3 ECTS / Fall semester 2011 (Asst. Prof. M. Mahlendorf)

BSc/4th Semester:

- Finance Function Challenges – A CFO's Perspective – 3 ECTS / Spring semester 2012 (Prof. E. Ernst)
- Structured Problem Solving – 3 ECTS / Spring semester 2012 (Prof. U. Schäffer)

BSc/5th Semester:

- Finance Function Challenges – A CFO's Perspective – 3 ECTS / Fall semester 2011 (Prof. E. Ernst)
- Structured Problem Solving – 3 ECTS / Fall semester 2011 (Prof. U. Schäffer)

MLB:

- Master of Law and Business – Foundations of Cost Accounting – 3 ECTS / Fall semester 2011 (Prof. U. Schäffer) (Bucerius Law School/WHU)
- Master of Law and Business – Structured Problem Solving – 3 ECTS / Spring semester 2012 (Prof. U. Schäffer) (Bucerius Law School/WHU)

Guest lecture: Germanic Controlling – Past, Present, and Future. DCU Management Accounting Lecture, Dublin, Ireland (13.10.2011, Asst. Prof. E. Strauß)

Practitioner Lectures**BSc**

Kosten- und Leistungsrechnung	Thomas Kredatus	MAJA-WERK Manfred Jarosch GmbH & Co. KG	31.01.2012
Kosten- und Leistungsrechnung	Dr. Christian Hebler	Henkel AG & Co. KGaA	02.02.2012
Controlling	Stefan Genten	Grünenthal GmbH	21.03.2012
Controlling	Dr. Marcus Kuhnert	Henkel AG & Co. KGaA	03.04.2012

MSc

Management Accounting and Control	Roman Griesfelder	Hichert&Partner	17.11.2011
Management Accounting and Control	Olaf Cunitz	Bayer Crop Science	05.12.2011
Management Accounting and Control	Carsten Knobel	Henkel AG & Co. KGaA	07.12.2011
Managing Controllershship	Udo Kraus	Hansgrohe AG	12.03.2012
Managing Controllershship	Robert Winter	Bundesagentur für Arbeit	22.03.2012

2. Doctoral Students

Utz Schäffer – First reviews

Cord Burchard	Top Management Turnover from a Capital Market Perspective: An Empirical Analysis in a Low Managerial Discretion Environment
Florian Christ	Executive Dismissal within the Broader Governance Context: An Empirical Analysis of Internal and External Control Mechanisms
Stefan Görgens	Determinants and Consequences of CEO Selection: Examining the Effect of Interdependencies at the Apex of the Firm
Frederick Kuhn	Élite Role and Context: The Construction of the CFO in the German Business Field
Max von der Planitz	Upper Echelons Theory: How Managerial Characteristics Affect Corporate Strategic Change
Barbara Voußem	Capital Market Effects of Top Management Succession in Germany
Christina Zecher	Management Control and Organizational Change in Private Equity Buyouts – An Institutional Theory Perspective

Utz Schäffer – Second reviews

Pedram Faghfour	The Role of Governance Structure in the Context of Crisis Management – An Empirical Analysis on a German Sample of Non-family and Family Businesses
Lukas Goretzki	Theorising Management Accountants' Roles and Practices – A Case Study in a German Manufacturing Firm
Susanne Zubler	The Adoption of Management Accounting at the Federal Employment Office

Utz Schäffer – Supervisions

First Supervisions	25
Second Supervisions	15

Jürgen Weber – First reviews

Stefanie Berger	Die Kooperation von Logistik und Vertrieb. Eine empirische Untersuchung zu ihren Einflussfaktoren
Nils Daecke	Akteursbasierte Führung von Supply Chain-Beziehungen
Daniela Doll	Customer Relationship Management-Controlling – Gestaltungsansätze für die Rationalitätssicherung
Lukas Goretzki	Theorising Management Accountants' Roles and Practices – A Case Study in a German Manufacturing Firm
Christian Krügerke	Vertriebscontrollingship – Eine empirische Studie
Andreas Linnenlücke	Rationalitätsdefizite im Vertriebsmanagement – Eine verhaltensorientierte Analyse
Susanne Zubler	The Adoption of Management Accounting at the Federal Employment Office

Jürgen Weber – Second reviews

Mareen Benk	“Asset and Liability Management” mit Sprungrisiken
Florian Christ	Executive Dismissal within the Broader Governance Context: An Empirical Analysis of Internal and External Control Mechanisms

Stefan Görgens	Determinants and Consequences of CEO Selection: Examining the Effect of Interdependencies at the Apex of the Firm
Frederik Kuhn	Élite Role and Context: The Construction of the CFO in the German Business Field
Julia Lerchenmüller	Measurement, Determinants and Consequences of Forward-Looking Reporting Disclosure
Gerd Schwarz	Public Shared Service Centers: A Theoretical and Empirical Analysis of US Public Sector Organizations
Christian Zaum	Customer Portfolio Management. An Application to Private Wealth Management
Christina Zecher	Management Control and Organizational Change in Private Equity Buyouts – An Institutional Theory Perspective

Jürgen Weber – Supervisions

First Supervisions	34
Second Supervisions	25

Matthias Mahlendorf – Supervisions

Second Supervisions	4
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Erik Strauß – Supervisions

Second Supervisions	1
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3. Theses

Bachelor of Science Program

David Appold	Managing Critique – How to Organize Critical Practices
Jan-Niklas Bartel	What is a CIO and Who Needs Him?
Tobias Demmerling	Top Management Teams in Family Firms – Who Makes the Decisions?
Victor Heinrich/ Christian Schroedl	Free Cash Flow Reporting: Opportunities and Constraints
Max Kneissl	Carbon Accounting –Theory and Practice
Sven Lackinger	Controlling for Employer Branding and Recruiting in the Social Web
Katharina Riss	Development of an Approach to Control for Sustainability @ 1&1 Internet AG
Laurens Schröder	Management Accounting in New Product Development: Control of Flexibility

Master of Science Program

Tobias Streicher	Relative Effizienzanalyse bei der Bundesagentur für Arbeit: Eine empirische Anwendung eines Verfahrens zur Effizienzgrenzenschätzung
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Master of Law and Business Program

Alexandra Heraeus Integrating Personnel Risks into Risk Management Systems – An Explorative Study of Heraeus Holding GmbH

4. Research Activities

Publications in Peer-reviewed Journals

Büttner, Volker/Schäffer, Utz/Strauß, Erik/Zander, Kevin: A Role-specific Perspective on Managerial Succession – The case of New CFO-origin, forthcoming in: Schmalenbach Business Review (sbr)

Mahlendorf, Matthias. D./Rehring, Jochen/Schäffer, Utz/Wyszomirski, Elmar (2011): Influencing Foreign Subsidiary Decisions through Headquarter Performance Measurement Systems, Management Decision, volume 50, issue 4, pp. 688-717.

Mahlendorf, M. D., Wallenburg, C.-M.: Public Justification and Investment in Failing Projects—The Moderating Effect of Optimistic Outcome Expectations, forthcoming in: Journal of Applied Social Psychology

Perrey, Eike/Schäffer, Utz/Becker, Sebastian: Struktur und Entwicklung der Rechnungslegungs-forschung in deutschsprachigen wissenschaftlichen Zeitschriften. Eine Kozitationsanalyse, forthcoming in: Zeitschrift für Betriebswirtschaft (ZfB)

Reimer, Marko/Momsen, Björn/Quauke, Andreas (2011): Was Gründer wollen – Deskriptive Ergebnisse einer empirischen Untersuchung zu den Entscheidungskriterien bei der Auswahl von Venture Capital-Gesellschaften, in: Betriebswirtschaftliche Forschung und Praxis (BFuP), volume 63, issue 6, pp. 673-693.

Schäffer, Utz/Lüdtke, Jan-Philipp/ Bremer, Diedrich/Häußler, Matthias (2012): The Effect of Accounting Standards on Big Bath Behavior, in: Zeitschrift für Betriebswirtschaft (ZfB), volume 82, issue 1, pp. 47-73.

Voussem, Barbara/Burchard, Cord/Schäffer, Utz/Schweizer, Denis: Sudden Top Management Turnovers and their Effect on Capital Markets, Empirical Evidence from a Low-discretion Country, forthcoming in: Zeitschrift für Betriebswirtschaft (ZfB)

Weber, Jürgen (2011): The Development of Controller Tasks: Explaining the Nature of Controllershhip and its Changes, in: Journal of Management Control, volume 22, issue 1, pp. 25-46.

Other Publications

Goretzki, Lukas/Weber, Jürgen (2012): Die Zukunft des Business Partners – Ergebnisse einer empirischen Studie zur Zukunft des Controllings, in: Zeitschrift für Controlling und Management (ZfCM), volume 56, issue 1, pp. 22-28.

Krystek, Ulrich/Reimer, Marko (2012): Strategisches Controlling – Strategische Controller: Eine Befragung unter Personalberatern zur Rolle der strategischen Controller in der Unternehmenspraxis,

in: Controlling – Zeitschrift für erfolgsorientierte Unternehmenssteuerung, volume 24, issue 1, pp. 12-17

Mahlendorf, Matthias D./Rehring, Jochen/Voußem, Ludwig/Weber, Jürgen (2011): Vergütung und Zielvereinbarungen von Controllern, in: Zeitschrift für Controlling und Management (ZfCM), volume 55, special issue 3, pp. 59-64

Rehring, Jochen/Voußem, Ludwig/Weber, Jürgen (2011): Die Rolle(n) der Controller: Eine Einordnung durch den WHU-Controllerindex, in: Controller Magazin, volume 36, issue 5, pp. 14-19

Schäffer, Utz/Lewerenz, Ulrich (2011): Die Entwicklung der wertorientierten Steuerung im DAX, in: Zeitschrift für Controlling und Management, volume 54, issue 5, pp. 295-298

Schäffer, Utz (2011): Nachhaltigkeit und Controlling: Drei Herausforderungen für die Unternehmenspraxis, in: Controller Magazin, volume 35, issue November/December, pp. 81-84

Schäffer, Utz/Weber, Jürgen (2012): Zukunftsthemen des Controllings, in: Controlling – Zeitschrift für ergebnisorientierte Unternehmenssteuerung, in: volume 24, issue 2, pp. 78-84

Schäffer, Utz (2011): Controlling – Development and State of the Art in German-speaking Countries, in: Review of Accounting and Control, volume 1, issue 12, pp. 1-19

Schäffer, Utz/Botta, Jochen (2012): Hilfe, die Welt ist volatil geworden! Implikationen für das Controlling, in: Zeitschrift für Controlling & Management, volume 56, special issue 2, pp. 8-12

Schäffer, Utz/Botta, Jochen (2011): Lohnen sich wertorientierte Steuerung und wertorientierte Vergütung wirklich?, in: Zeitschrift für Controlling & Management, volume 55, issue 5, pp. 316-317 (Review)

Schäffer, Utz (2011): Wertorientierte Steuerung, in: Zeitschrift für Controlling & Management, volume 55, issue 5, p. 269 (Editorial)

Schäffer, Utz (2012): Herausforderung Volatilität, in: Zeitschrift für Controlling & Management, volume 56, special issue 2, p. 1. (Editorial)

Schäffer, Utz/Weber, Jürgen (2012): Business Partner – Fata Morgana oder Leitstern für die Entwicklung der Controller, in: Zeitschrift für Controlling & Management, volume 56, issue 1, p. 1 (Editorial)

Schäffer, Utz (2011): Change Agents, Not Storytellers! – Report on the Second Accounting History International Emerging Scholars' Colloquium (2AHIESC), in: Accounting History, volume 16, issue 4, pp. 477-478

Weber, Jürgen (2011): Zukunftsthemen des Controllings, in: Controller Magazin, volume 36, issue 5, p. 34

Weber, Jürgen (2011): Controlling-Agenda 2016. Die Tabelle der Zukunftsthemen, in: Controller Magazin, volume 36, issue 6, p. 24f.

Weber, Jürgen /Rehring, Jochen/Voußem, Ludwig (2011): How German Management Accountants Lived through Crisis and What They are Doing Differently Now, in: Cost Management, volume 25, issue 6, pp. 37-48

Weber, Jürgen (2012): Controller & Compliance, in: Controller Magazin, volume 37, issue 1, p. 62-63

Weber, Jürgen (2012): Der Controller als Strategie?, in: Controller Magazin, volume 37, issue 2, p. 63

Weber, Jürgen (2012): Controlling & IT, in: Zeitschrift für Controlling und Management (ZfCM), volume 56, issue 2, p. 85 (Editorial)

Weber, Jürgen/Strauß, Erik/Spittler, Sabine (2012): Controlling & IT: Wie Trends und Herausforderungen der IT die Controllingfunktion verändern, in: Zeitschrift für Controlling und Management (ZfCM), volume 56, issue 2, pp. 105-109

Weber, Jürgen (2012): Controlling und Effizienz, in: Controller Magazin, volume 37, issue 3, p. 37

Weber, Jürgen (2012): Hat der ICV Einfluss auf das Verhalten seiner Mitglieder?, in: Controller Magazin, volume 37, issue 4, p. 57

Weber, Jürgen (2012): ControllerPreis & Shared Services. Effizienzgewinne auch im Overhead, in: Controller Magazin, volume 37, issue 4, p. 103.

Bookchapters / Monographs / Edited books

Botta, Jochen/Freigang, Stefan/Hufschlag, Klaus/Spittler, Sabine/Weber, Jürgen: Carbon Accounting und Controlling. Grundlagen und Praxisbeispiel Deutsche Post DHL, journal series Advanced Controlling, volume 83, Weinheim 2012

Goretzki, Lukas/Schäffer, Utz/Strauß, Erik/Weber, Jürgen: Zukunftsthemen des Controllings – Erkenntnisse eines empirischen Forschungsprojekts, in: Gleich, Ronald/Gänßlen, Siegfried/Losbichler, Heimo (Ed.): Challenge Controlling 2015 – Der Controlling-Berater, issue 17, Freiburg et al. 2011, pp.95-106.

Hirsch, Bernhard/Weber, Jürgen/Gisch, Celina/Zubler, Susanne/Erfort, Mathias: Controlling in öffentlichen Institutionen. Rollen – Handlungsfelder – Erfolgsfaktoren, Erich Schmidt Verlag, Berlin 2012

Schäffer, Utz (Ed.): Volatilität, Zeitschrift für Controlling& Management, volume 56, special issue 2/2012

Weber, Jürgen: Controlling, in: Busse von Colbe, Walther/Crasselt, Nils (Ed.): Lexikon des Rechnungswesens. Handbuch der Bilanzierung und Prüfung, der Erlös-, Finanz-, Investitions- und Kostenrechnung, 5th edition, Munich 2011, pp. 182-186

Weber, Jürgen/Schäffer, Utz/Goretzki, Lukas/Strauß, Erik: Die zehn Zukunftsthemen des Controllings. Innovationen, Trends und Herausforderungen, journal series Advanced Controlling, volume 82, Weinheim 2012

Weber, Jürgen/Mahlendorf, Matthias/Kleinschmit, Fabian/Holzhacker, Martin: Unternehmenssteuerung in deutschen Krankenhäusern – Bestandsaufnahme und Erfolgskriterien, journal series Advanced Controlling, volume 81, Weinheim 2011

Weber, Jürgen/Georg, Johannes/Janke, Robert/Mack, Simone: Nachhaltigkeit und Controlling, journal series Advanced Controlling, volume 80, Weinheim 2011.

Weber, Jürgen: Logistikkostenrechnung. Kosten-, Leistungs- und Erlösinformationen zur erfolgsorientierten Steuerung der Logistik, 3rd edition, Berlin, Heidelberg 2012

Weber, Jürgen: Balanced Scorecard, in: Achatz, Reinhold/Braun, Michael/Sommerlatte, Tom (Ed.): Lexikon Technologie- und Innovationsmanagement, Düsseldorf 2012, S. 31

Weber, Jürgen: Projektcontrolling, in: Achatz, Reinhold/Braun, Michael/Sommerlatte, Tom (Ed.): Lexikon Technologie- und Innovationsmanagement, Düsseldorf 2012, S. 301-302

Weber, Jürgen/Wallenburg, Carl Marcus/Bühler, Andreas/Singh, Maurizio: Logistik-Controlling mit Kennzahlensystemen, WHU / BVL Studie, Vallendar 2012

Presentations: Research

Martin Holzhacker The Impact of Changes in Regulation on Cost Behavior. Workshop Presentation, Michigan State University, East Lansing, Michigan, USA (23.09.2011)

The Impact of Changes in Regulation on Cost Behavior. Workshop Presentation, Erasmus University, Rotterdam, the Netherlands (16.02.2012)

The Impact of Changes in Regulation on Cost Behavior. European Accounting Association Annual Meeting, Ljubljana, Slovenia (10.05.2012)

Johannes Georg The Role of Visual Images in Giving an Account for Sustainability, First ACMAR Doctoral Colloquium, Vallendar, Germany (07./08.03.2012)

Lukas Goretzki How Management Accountants Influence the Firm, Research Seminar University of Innsbruck (School of Management), Austria (24.11.2011)

Sigrid Gschmack Strategic Decision-making in Family Controlled Top Management Teams. EIASM TMT Workshop, Milan, Italy (25./26.06.2012)

Robert Janke Interactive Use of MCS in Crisis Times: Consequence or Antecedent? EURAM Conference, Rotterdam, the Netherlands (06./08.06.2012)

Interactive use of MCS in Crisis Times: Consequence or Antecedent? GMARS, Copenhagen, Denmark (20./22.06.2012)

Fabian Kleinschmit Controlling Professionals: The Role of Relative Performance Information, Professional Identity and Perceived Organizational Support, MARG Conference, Birmingham, UK (17./18.11.2011)

	Relative Performance Information, Social Identity and Perceived Organizational Support – A Social Exchange Perspective, Annual Conference for Management Accounting Research (ACMAR), Vallendar, Germany (08./09.03.2012)
	The Too-Much-of-a-Good-Thing Effect in Management Accounting: A Moderated Curvilinear Relationship between Relative Performance Information Frequency and Perceived Usefulness of Performance Indicators, EAA Doctoral Colloquium, Bled, Slovenia (05./08.05.2012)
	Relative Performance Information, Social Identity and Perceived Organizational Support – A Social Exchange Perspective, EAA Conference, Ljubljana, Slovenia (09./11.05.2012)
Simone Mack	On the Narrative Part of Accountability: Performing Ones Communicative Competence to Accomplish a Conversation on Accountability EAA Doctoral Colloquium, Slovenia (05./08.05.2012)
	Dealing with Incomplete Knowledge in Interactions within Relationships of Accountability: An Analysis on the Narrative and Paradigmatic Mode of Knowing IPA Emerging Scholars Colloquium, UK (09./10.07.2012)
Matthias Mahlendorf	Incentive Compensation of Financial Executives, Unethical Behavior, and Earnings Management, McGladrey Distinguished Lecture Series, School of Accountancy, W. P. Carey School of Business, Arizona State University, Tempe, USA (17.8.2012)
	Incentive Compensation of Financial Executives, Unethical Behavior, and Earnings Management, Department of Accounting & Information Systems at Michigan State University, Michigan State University, East Lansing, USA (31.08.2012)
Stefanie Malz	Management Accounting Artifacts in New Product Development, 6th ENROAC Doctoral Summer School in Management Accounting, Siena, Italy (22./25.07.2012)
	The Role of Artifacts in Organizational Routines – Evidence from an Innovation Process. PhD Workshop, 28th EGOS Colloquium, Helsinki, Finland (02./03.07.2012)
Marko Reimer	Supplementing Board Capital and New CEO Performance Consequences. European Academy of Management Annual Meeting 2012, Rotterdam, the Netherlands (06./08.06.2012)
	Perceived Environmental Dynamism, Relative Competitive Performance, and Top Management Team Heterogeneity: Examining Cross-Level Correlates of CEO Advice-Seeking. EIASM Workshop on Top Management Teams & Business Strategy Research 2012, Milan, Italy (25./26.06. 2012)

	Supplementing Board Capital and New CEO Performance Consequences. Academy of Management Annual Meeting 2012, Boston, USA (03.-07.08.2012)
Utz Schäffer	<p>Implementing Sustainability – A Challenge for Controllers, University Dalian, China (05.05.2012)</p> <p>Controlling – State-of-the-art in German-speaking Countries, University Nanjing, China (12.05.2012)</p> <p>Do Young Outsiders Transform the Firm? Reassessment of how Tenure and Age Affect Strategic Change, EURAM Rotterdam, the Netherlands (07.06.2012)</p> <p>Management Accounting Research in Germany – or, Robinson Crusoe goes to New York, Key Note Speech, MAR 2012, Manufacturing Accounting Research Conference, Helsinki (15.06.2012)</p> <p>Do Young Outsiders Transform the Firm? Reassessment of how Tenure and Age Affect Strategic Change, AOM Boston, USA (07.08.2012)</p>
Sebastian Schmidt	<p>The Impact of CEOs' Narcissism and Core Self-evaluation on the Use of Management Control Systems EIASM – 3rd Workshop on Top Management Teams & Business Strategy Research, Milan, Italy (25./26.06.2012)</p> <p>Impact of CEOs' Leadership Style on Formal Control Systems: Transformational Leadership and the Levers of Control EURAM Doctoral Colloquium, Rotterdam, the Netherlands (05./06.06.2012)</p>
Erik Strauß	<p>Institutional Entrepreneurship Revisited: The Case of Private Equity Firms in German-Speaking Countries. MASOP Workshop, London, UK (19./20.04.2012)</p> <p>Survival and Growth – A Strategic Institutional Perspective. RENT XXV Postdoctoral Round Table, Bodo, Norway (16./19.11.2011)</p>
Ludwig Voußem	<p>When does Performance Evaluation Fairness Really Matter? The Moderating Role of Organizational Identification. First Doctoral Colloquium of the 09th Annual Conference for Management Accounting Research (ACMAR), Vallendar, Germany (07./08.2012)</p> <p>Wahrnehmung von Fairness in Leistungsbeurteilungen. Doctoral Conference of the German National Academic Foundation, Bad Homburg, Germany (31.05./03.06.2012)</p>
Jürgen Weber	<p>Nachhaltigkeit und Controlling, Hagener Hochschulgespräche, Fachhochschule Südwestfalen, Hagen, Germany (10.10.2011)</p> <p>Öffentliches Controlling 2.0 – und es bewegt sich doch?, Johannes Kepler Universität Linz, Linz, Austria (20.03.2012)</p>

Jane Wu Dual Organizational Identification's Impact on the Decoupling Use of Performance Measurement Systems in Subsidiaries of Multinational Corporations – Evidence from Subsidiaries in China, MAR 2012, Manufacturing Accounting Research Conference, Helsinki, Finland (14.06.2012)

Presentations: Practice

Utz Schäffer

Nachhaltigkeit und Controlling, 5th Campus for Controlling, Vallendar (30.09.2011)

Nachhaltigkeit umsetzen – Herausforderung für Controller, CAB – Controlling Advantage Bonn (ICV), Bonn (10.11.2011)

Zukunftsthemen des Controllings – Zehn Themen bestimmen die Agenda der Controller, IHK Reutlingen (14.02.2012)

Volatilität, CCM-Arbeitskreissitzung, Walldorf (23.03.2012)

Die Zukunftsthemen des Controllings, Rhein-Neckar-Controller Tag, Mannheim (23.03.2012)

Jürgen Weber

Steuerung & Controlling in öffentlichen Institutionen – auf dem Weg zu New Public Management 2.0? Jahresveranstaltung „SAP in der öffentlichen Verwaltung“, SAP University, St. Leon-Rot (15.09.2011)

Zukunft des Controllings – Zehn Themen bestimmen die strategische Agenda der Controller; Im fünften Jahr des Controllerpanels – Spannende Einblicke in die Praxis des Controllings – 5th Campus for Controlling, Vallendar (30.09.2011)

Schlaglichter auf das Fach Betriebswirtschaftslehre, WHU-Schülerakademie, Vallendar (27.10.2011)

Zukunftsthemen des Controllings, Workshop Siemens AG, Höhr-Grenzhausen (27.10.2011)

Zukunft des Controllings – Zehn Themen bestimmen die strategische Agenda der Controller, CCM-Arbeitskreissitzung, Vallendar (04.11.2011)

Zukunft des Controllings – Zehn Themen bestimmen die strategische Agenda der Controller, Finanzleitertagung, VW AG, Wolfsburg (16.11.2011)

Zukunft des Controllings – Zehn Themen bestimmen die strategische Agenda der Controller, Bundesagentur für Arbeit, Iphofen (17.11.2011)

Zukunftsthemen des Controllings – Ergebnisse einer aktuellen empirischen Studie, Arbeitskreis Steuerung und Controlling, Bundespolizeipräsidium, Berlin (23.11.2011)

Controlling – unterschiedliche Perspektiven eines altbekannten Begriffs; Zukunftsthemen im Controlling; Erfolg durch Controlling – Messung, Elemente und Handlungsfelder; CCM People Development Seminar, Vallendar (07./08.12.2011)

Logistikkostenrechnung – grundsätzliche Überlegungen & Denkanstöße, Logistics GmbH & Co. OHG, Wolfsburg (22.02.2012)

Firmenkooperationen an einer privaten Hochschule – das Beispiel WHU - Otto Beisheim School of Management, VHB Arbeitstagung, Frankfurt (16.03.2012)

Controlling in Zahlen, CCM Arbeitskreissitzung, SAP AG, Walldorf (23.03.2012)

Controlling – unterschiedliche Perspektiven eines altbekannten Begriffs; Zukunftsthemen im Controlling, Erfolg durch Controlling – Messung, Elemente und Handlungsfelder, CCM People Development Seminar, Vallendar (02./04.05.2012)

Aktuelle Entwicklungen für den Finanzbereich und insbesondere für Controlling, Deutsche Bahn, Berlin (03.05.2012)

Controlling & IT: Implikationen für das Controlling & Jahresthema 2013: Volatilität , CCM Arbeitskreissitzung, Vallendar (11.05.2012)

5. Contributions to the Leadership of WHU

- Group Speaker of the Accounting and Control Group (Utz Schäffer)
- Chairman of the Commission for Safeguarding Good Scientific Practice (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 board of examiners of the Master of Science program (Jürgen Weber)

6. Contributions to the Science and Business Community

Joint Activities

- Conception and realization of the 9th Annual Conference for Management Accounting Research (ACMAR) at WHU & first Doctoral Colloquium of the Annual Conference for Management Accounting Research (ACMAR)
- Realization of the 5th Campus for Controlling at WHU
- Conception of the 6th Campus for Controlling at WHU
- 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
- Memberships: German Association of University Professors and Lecturers, European Accounting Association, American Accounting Association, Academy of Management, In Praxi e.V.

- Referee activities: Accounting & Business Research (ABR), Accounting History (AH), Critical Perspectives on Accounting (CPA), Journal of Business Economics (JBE), Journal für Betriebswirtschaft (JfB), Journal of Management Control (JoMac), Zeitschrift für betriebswirtschaftliche Forschung (ZfbF) / Schmalenbach Business Review (sbr), Zeitschrift für Controlling und Management (ZfCM)
- Editor of Zeitschrift für Controlling und Management (ZfCM)
- Editor of Journal of Management Control (JoMaC)
- Member of the Selection Committee of the German National Academic Foundation

Jürgen Weber

- Chairman of the Scientific Advisory Council of CTcon GmbH, Vallendar und Düsseldorf
- Memberships: German Association of University Professors and Lecturers, Schmalenbach-Society, European Accounting Association, Member of the German Logistics Association's (BVL) Scientific Advisory Committee, Chairman of the International Controller Association's (ICV) Board of Trustees, In Praxi e.V.
- Referee activities: Zeitschrift für Management und Controlling (ZfCM), Zeitschrift für Betriebswirtschaft (ZfB), Zeitschrift Führung + Organisation (zfo), Iranian Red Crescent Medical Journal
- Editor of Zeitschrift für Controlling und Management (ZfCM)

7. Other Activities

Sustainability

Sustainability has long since become an important political, social and economic issue and thus also plays an important role in the training concept at WHU. A significant part of the Bachelor course on “Controlling” (approx. one third) deals with the subject of Sustainability & Controlling.

The Bachelor course is based on the findings of a study carried out by the Center for Controlling & Management. The ongoing study has focused on the subject of Sustainability Controlling / Carbon Accounting over the last few years. It involves the evaluation of publicly available information as well as carrying out interviews with nine major German companies in various sectors, eight of which are listed in the DAX 30 stock index. In each of these companies, interviews were conducted with the Head of Group Controlling, the Sustainability Officer and, where available, the person responsible for establishing the Carbon Accounting System. These interviews were then analyzed in detail and formed the empirical basis for conceptual development. Moreover, one of the world’s leading companies in the field of Carbon Accounting was closely involved in the process, providing more in depth insights into the subject.

In addition to a number of articles in professional journals, two volumes of the journal series “Advanced Controlling” have been published on the topic of Sustainability and Carbon Accounting. The Institute is also currently supervising a number of bachelor theses in this area, and two doctoral students are writing dissertations that focus on the subject.

Outside of teaching, presentations and workshops held as part of CCM people development have also embraced the subject of Sustainability Controlling. Up-and-coming young Controllers from major German companies are invited to attend bi-annual events which aim to support knowledge transfer

between academia and industry and foster networking. Presentations and workshops on the subject of Sustainability Controlling have, therefore, become an integral part of CCM people development.

Sustainability Controlling is an area that clearly demonstrates how teaching is closely linked to insights from research, theory and practice which is one of the cornerstones of the IMC teaching concept.

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:

1. **Practice Transfer.** The major goal of the CCM activities is to exchange knowledge between research and business practice. For this purpose, research results emerging in collaboration with the partner network have been published in popular press outlets (e.g. FAZ), practitioner-oriented journals (ZfCM) as well as the Advanced Controlling journal series.
2. **Network of Corporate Partners.** Our corporate partners comprise ten DAX30 companies (i.e. Bayer AG, Beiersdorf AG, Lufthansa AG, Deutsche Telekom AG, Deutsche Post DHL, Henkel AG & Co. KGaA, Metro AG, RWE AG, SAP AG, ThyssenKrupp AG) and two other partners (Deutsche Annington AG, CTcon GmbH). They are represented by the heads of their management accounting department.
3. **CCM Team.** The CCM is headed by Prof. Jürgen Weber, Prof. Utz Schäffer and Asst. Prof. Erik Strauß. Furthermore, Jochen Botta, Sigrid Gschmack, Timo Meyer, Sabine Spittler, Torben Tretbar and Leona Wiegmann participate in their role as research assistants. Administrative support is provided by Evelyn Busch.
4. **Yearly Research Projects.** In 2011, we continued our project on 'Sustainability Controlling/ Carbon Accounting', emphasizing the relevance of carbon accounting. Furthermore, an empirical study identified future challenges of management accounting. In our current research project, we study several trends in the IT area and their implication for management accounting.
5. **Work Group Meetings.** In order to present and discuss our research results, regular work group meetings with our corporate partners were arranged at WHU in November 2011 and at SAP AG in March 2012. On both occasions, managers of our corporate partners provided further insights into our research areas. For instance, Dr. Stefan Sigg and Oliver Bussmann (both from SAP AG) held impressive presentations on how real-time information, big data and mobile business intelligence help to master the day-to-day challenges of managers and management accountants. Additional meetings to discuss the potential benefits of shared service centers for management accounting and the Euro crisis were hosted by WHU in May 2012 and Henkel in June 2012 respectively.
6. **People Development Workshops.** In December 2011 and May 2012, the CCM arranged workshops for about 25 young professionals from our corporate partners, covering a wide range of research and practice-oriented presentations and workshops. Detailed assessments showed a very high level of satisfaction among the participants.

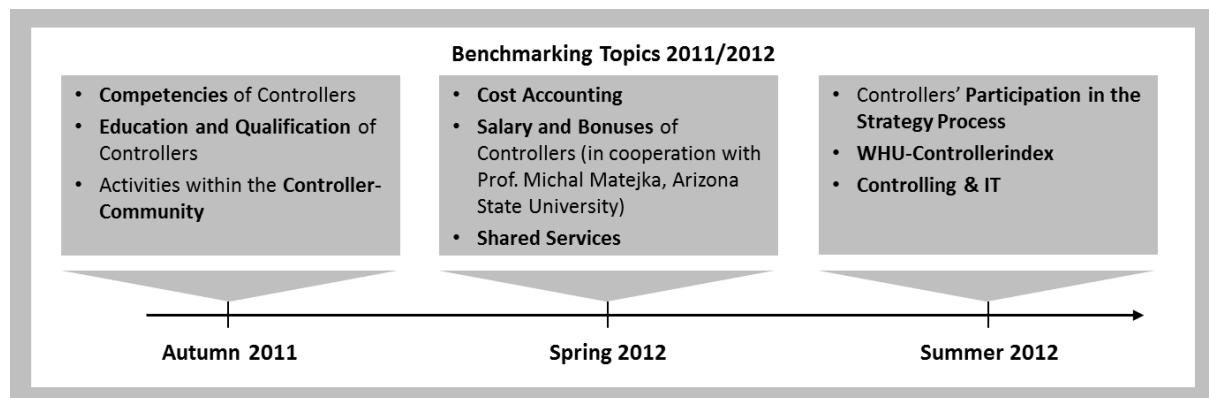
WHU Controller Panel

The WHU Controller Panel was founded in 2007 by the IMC in close cooperation with the International Controller Association (ICV). The Panel is celebrating its 5th anniversary this year. The following objectives have been defined:

- Establish benchmarks and derive best practice recommendations
- Identify long-term trends in key areas of controllers' activities
- In-depth research and improved analysis of current and relevant issues
- Encourage regular information exchange between research and practice

The WHU Controller Panel's membership keeps increasing steadily and has now exceeded the threshold of 1,000 members from a wide range of business sectors.

Each year, three studies are conducted analyzing current issues of interest as well as long-term developments in the area of controlling. Within the last 12 months, three surveys were carried out focusing on topics that are currently of great interest to controllers:



All in all, the studies (the results were also presented in part at the Campus for Controlling) built a basis for an effective exchange of information and best practices between researchers and practitioners in the past year.

Zeitschrift für Controlling und Management – ZfCM

The fall term 2011 and the spring term 2012 saw the publication volumes 55 and 56 of ZfCM (formerly known as Kostenrechnungspraxis – krp) which covered a huge variety of topics in the field of controlling. The journal's bi-monthly issues dealt with a number of cutting-edge topics such as the future of value-oriented controlling, innovation controlling, business partnering, the involvement of information technology in controlling systems and processes, auditing, and sustainability. Furthermore, three special-feature editions looked in detail on issues of current interest – incentives, intangibles, and volatility. Both regular and special issues serve the interests of academics and practitioners alike by focusing on topics that are central to the controlling community. As in previous years, the 56th volume included interviews and articles by renowned authors from both the scientific and business communities. In the coming year, we will continue to examine a wide range of topics in line with our aim to provide a platform for discourse between practitioners and academics. In particular, we will look at behavioral controlling taking a new psychological perspective on Controllers' decision making, and also on the new challenges imposed on Controllers by social media

8. New Doctoral Students

Dipl.-Kffr. (FH) Nadine Gerhardt (01.10.2011): Panel Team

Dipl.-Betriebswirt (FH) Sigrid Gschmack (01.10.2011): Center for Controlling & Management Team

Dipl.-Wirtsch.-Ing. Steffen Seibert (01.10.2011): Publications Management Team

Dipl.-Betriebswirt (FH) Raphaela Erhart (01.10.2011): Panel Team

M.Sc. Torben Tretbar (01.11.2011): Center for Controlling & Management Team