

## Mischa Seiter

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 RESEARCH INTERESTS
 

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Management Control Systems, Performance Measurement, Performance Evaluation, Management Accounting, Business Analytics

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 ACADEMIC APPOINTMENTS
 

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Professor of Interorganizational Management & Control, Ulm University	2013-Present
Scientific Director, International Performance Research Institute, Stuttgart	2011-Present
Interim Director of the Institute of Business Analytics, Ulm University	2019-2020
Interim Professor at the Institute of Technology & Process Management, Ulm University	2011

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 EDUCATION
 

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Post-Doctorate (“Habilitation”), University of Stuttgart, Supervisor: Péter Horváth	2006-2010
Dr. rer. pol., University of Stuttgart, Supervisor: Péter Horváth (“summa cum laude”)	2003-2006
Diploma (technically oriented Business Administration), University of Stuttgart	1998-2003

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 ACADEMIC VISITS
 

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Vienna University of Economics and Business	May/June 2022
Vienna University of Economics and Business	September 2018

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 PUBLICATIONS IN REFEREED JOURNALS
 

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Social Comparison in Multi-Tasking Environments – Sacrificing Overall Performance for Local Excellence? *Journal of Accounting Research*, with M. Kohler, M. Mahlendorf, and T. Vogelsang (VHB JQ3: A+)

The Role of Target Difficulty and Career Tournaments in Retaining Creative R&D Employees, *Contemporary Accounting Research*, with I. Grabner, M. Wabnegg, and H. Wirth (VHB JQ3: A)

It's all About the Text – An Experimental Investigation of Inconsistent Reviews on Restaurant Booking Platforms. *Electronic Markets – The International Journal on Networked Business*, 2022, with F. Fritzsche and A. Steur (VHB JQ3: B)

Towards a Better Understanding on Mitigating Algorithm Aversion in Forecasting – An Experimental Study. *Journal of Management Control*, 2021, 32(4): 495-516, with M. Jung (VHB JQ3: C)

Properties of Feedback Mechanisms on Digital Platforms. An Exploratory Study. *Journal of Business Economics*, 2020, 91(4): 479-526, with A. Steur (VHB JQ3: B)

Organisation von Business Analytics – Formen und Entwicklungspfade. *Zeitschrift für betriebswirtschaftliche Forschung*, 2017, 71: 49-63, with L. Grünert and L. Esser (VHB JQ3: B)

Industrial Service Networks – Spezifika und Überblick über den Stand der Forschung. *Zeitschrift für betriebswirtschaftliche Forschung*, 2015, 69: 1-16, with L. Esser (VHB JQ3: B)

Steuerung der Partner in Industrial Service Networks – Anreizsysteme als zentrales Steuerungs-instrument. *Zeitschrift für betriebswirtschaftliche Forschung*, 2015, 69: 60-78, with C. Marquard (VHB JQ3: B)

Strategisches Management und Governance außeruniversitärer Forschungseinrichtungen. *Journal of Business Economics*, 2013: 13-36, with P. Horváth (VHB JQ3: B)

Steuerung des Transformationsprozesses – Entwicklung eines spezifischen Performance Measurement-Systems. *Zeitschrift für betriebswirtschaftliche Forschung*, 2012, 65: 25-44, with P. Horváth (VHB JQ3: B)

Wird die Selektion von Kooperationspartnern der zentralen Rolle interorganisationaler Teams gerecht? Eine Analyse des Gewichts personenbezogener Selektionskriterien bei der Auswahl von Kooperationspartnern.

*Managementforschung*, 2008, 18: 249-277, with J. Isensee (VHB JQ3: B)

Erfolgswirkung von Kommunikation in Netzwerken – Eine empirische Analyse. *Zeitschrift für Management*, 2008, 3(1): 5-22, with K. Möller (VHB JQ3: C)

#### WORKING PAPER

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How do Corporate Social Goals Materialize in Management Control Systems? – An Exploratory Study in German Family Businesses, with M. Kalla

*Under Review at Qualitative Research in Accounting & Management (2<sup>nd</sup> round)*

Does Solicitation Produce More Informative User-Generated Performance Ratings? – Evidence From A Field Experiment, with F. Fritzsche, B. Greiner, and A. Steur

Crossing the Finish Line: The Impact of Relative Performance Information on Employee Motivation in Voluntary Training Completion – A Field Experiment, with P. Autenrieth and C. Feichter

The Polarizing Effect of Private Social Comparison Information – Evidence from a Field Experiment, with M. Kohler, M. Mahlendorf, and T. Vogelsang

Management Control Practices in the Gig Economy – The Case of Food Delivery Companies, with K. Kenner

Black-Box Information in Performance Evaluation – An Experimental Study on Algorithm Aversion, with G. Hupfer and S. Künkele

#### WORK IN PROGRESS

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Investigating the Interplay Between Individual and Group-Level Relative Performance Information – A Field Experiment, with K. Kenner and L. Vetter

The Effects of Relative Performance Information on Employee's Skill Development - A Field Experiment, with P. Autenrieth, C. Feichter and J. Haas.

#### FURTHER PUBLICATIONS (selected)

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Wie Familienunternehmen durch Kooperation neue Geschäftsfelder erschließen. *Zeitschrift für Familienunternehmen und Strategie*, 2023 (6): 214-220, with M. Kalla

Technologiesprünge meistern – Wie bedeutet 5G für Familienunternehmen? *Zeitschrift für Familienunternehmen und Strategie*, 2023 (4): 126-130, with P. Autenrieth

Subscription Models. *Zeitschrift für Familienunternehmen und Strategie*, 2023 (3): 97-101, with K. Kenner

Kundenakzeptanz von Subscription Models – Akzeptanzhürden und Lösungsansätze. Bruhn, M. and Hadwich, K.: *Forum Dienstleistungsmanagement – Smart Services – Band 3*, Wiesbaden 2022: 197-217, with K. Kenner

Digitalisierung des Controllings – Eine Handreichung zur Bestimmung des Digitalisierungsgrads und effektiver Entwicklungspfade. IPRI-Learning Nugget No. 2, with M. Kalla

Bessere Performance im Lebensmitteleinzelhandel. *Controlling & Management Review*, 2021, 65(8): 42-45, with M. Kohler, M. Mahlendorf, and T. Vogelsang

Einsatzszenarien digitaler Sprachassistenzsysteme im Dienstleistungsmanagement. Bruhn, M. and Hadwich, K.: *Forum Dienstleistungsmanagement – Künstliche Intelligenz im Dienstleistungsmanagement*, Wiesbaden 2021: 155-183, with M. Kalla

Subscription Models – Merkmale, Praxisbeispiele und Auswirkungen auf die Unternehmensteuerung. *Schmalenbach IMPULSE*, 2021, 1: 1-17, with L. Grünert and K. Kenner

Steuerung plattformbasierter Geschäftsmodelle. *Controlling – Zeitschrift für erfolgsorientierte Unternehmensteuerung*, 2019, 31 (6): 11-17, with P. Autenrieth

- Die Fußangeln des Plattformgeschäfts. *Frankfurter Allgemeine Zeitung*, 2018, No. 257: 18.
- BWL-Forschung geht am Manager vorbei. *Frankfurter Allgemeine Zeitung*, 2018, No. 105: 18.
- Was Controller über Business Analytics wissen müssen, *Controlling – Zeitschrift für erfolgsorientierte Unternehmensteuerung*, 2017, 29: 60-63.
- Innovationen im Controlling. *Controlling – Zeitschrift für erfolgsorientierte Unternehmensteuerung*, 2017, 29(2): 4-11, with R. Gleich and K. Möller
- Service Analytics als neues Arbeitsfeld des Controllers. *Controlling – Zeitschrift für erfolgsorientierte Unternehmensteuerung*, 2016, 28(8/9): 519-525, with C. Rosentritt and L. Stoffel
- Welchen Einfluss hat Industrie 4.0 auf die Controlling-Prozesse? *Controlling – Zeitschrift für erfolgsorientierte Unternehmensteuerung*, 2015, 27(8/9): 466-474, with M. Rusch and G. Sejdic
- Service Costing – Coping with Dysfunctional Customer Behavior. *Cost Management*, 2012, 26(4): 5-12, with C. Gille
- Anwendung einer Gesundheits-BSC bei der MVV Energie AG. *Controlling – Zeitschrift für erfolgsorientierte Unternehmensteuerung*, 2010, 22(12): 698-704, with N. Gamm, K. Hahn, and J. Isensee
- Kundenorientierte Kalkulation von industriellen Dienstleistungen – Target Costing bei der Fuchs Europe Schmierstoffe GmbH. *Controlling – Zeitschrift für erfolgsorientierte Unternehmensteuerung*, 2009, 21(12): 697-702, with C. Gille, M. Klar, and M. Stirzel
- Wertbeitrag einer wandlungsfähigen Logistik – Konzept und Praxisbeispiel. *Controlling – Zeitschrift für erfolgsorientierte Unternehmensteuerung*, 2009, 21(8/9): 452-458, with N. Gamm, C. Rosentritt, and S. Zeibig
- Instrumente zur Quantifizierung des Kundennutzens als Basis für die Preisfindung bei hybriden Produkten. *Controlling – Zeitschrift für erfolgsorientierte Unternehmensteuerung*, 2008, 20(8/9): 42-58, with D. Ahlert, T. Heußler, M. Michaelis, K. Möller, and C. Schwab
- Prozesscontrolling für Kleinserienfertigung mit wechselnden Losgrößen am Beispiel eines Zulieferunternehmens in der Textilindustrie. *Controlling – Zeitschrift für erfolgsorientierte Unternehmensteuerung*, 2007, 19(1): 39-45, with C. Moll
- Risikomanagement in komplexen Unternehmenskooperationen. *Controlling – Zeitschrift für erfolgsorientierte Unternehmensteuerung*, 2006, 18(11): 575-581.

#### BOOKS (selected)

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- Business Analytics. 2023, 3<sup>rd</sup> Edition, Munich
- Controlling. 2024, 15<sup>th</sup> Edition, Munich, with P. Horváth and R. Gleich
- Controlling – Cases Studies. 2017, Munich, with P. Horváth and R. Gleich
- Industrielle Dienstleistungen. 2016, 2nd Edition, Wiesbaden
- Entwicklung eines Performance Measurement-Systems für Anbieter wissensintensiver Dienstleistungen – Kern einer Speziellen Betriebswirtschaftslehre. 2011, Munich (Habilitation)
- Management von kooperationspezifischen Risiken in Unternehmensnetzwerken. 2006, Munich (Dissertation)

#### INVITED PRESENTATIONS AND CONFERENCES

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##### INVITED PRESENTATIONS AND PANELS

- 2021:** Global Management Accounting Research Symposium: JMAR Panel “The Role of Data Analytics and AI in Decision Making and Planning: Opportunities and Threats”, online.
- 2018:** Convention on Digital Opportunities, Aachen.
- 2011:** Friedrichshafener Familienfrühling, Friedrichshafen.

##### CONFERENCES AND WORKSHOPS (with presentation)

- 2024:** 21st Annual Conference for Management Accounting Research (Vallendar).

- 2023:** 12th EIASM Conference on Performance Measurement and Management Control (Barcelona), 12th Empirical Research in Management Accounting & Control Conference (Vienna), AAA Management Accounting Section Midyear Meeting (Atlanta), Swiss Accounting Research Alpine Camp (Crans-Montana), 20th Annual Conference for Management Accounting Research (Vallendar).
- 2022:** 13th EIASM Conference on New Directions in Management Accounting (Lisbon), Annual Conference of the German Academic Association of Business Research (Düsseldorf, online), AAA Management Accounting Section Midyear Meeting (online), 11th Empirical Research in Management Accounting & Control Conference (Vienna).
- 2021:** Journal of Accounting Research 2<sup>nd</sup> Registered Reports Conference (Chicago, online), 11th EIASM Conference on Performance Measurement and Management Control (Nice, online), 10th Empirical Research in Management Accounting & Control Conference (Vienna, online), 18th Annual Conference for Management Accounting Research (Vallendar, online), AAA Management Accounting Section Midyear Meeting (online).
- 2020:** 12th EIASM Conference on New Directions in Management Accounting (Brussels, online), 9th Empirical Research in Management Accounting & Control Conference (Vienna, online), Journal of Management Accounting Research Brownbag Seminar (online), Hamburg International Conference of Logistics (Hamburg, online).
- 2019 and before:** 9th Empirical Research in Management Accounting & Control Conference (2019, Vienna), Stuttgart Controlling & Management Forum (2019, Stuttgart), 33th Meeting Club of Logistics (2019), Erich-Gutenberg-Arbeitsgemeinschaft Wissenschaftstagung (2018), 31. Stuttgart Controlling & Management Forum (2017), Annual Conference of the German Academic Association of Business Research (2016, Munich), 8th EIASM Conference on Performance Measurement and Management Control (2015, Nice), Hamburg International Conference of Logistics (2014, Hamburg), 34th Annual Congress of the European Accounting Association (2011, Rome), Stuttgart Controlling Forum (2010, Stuttgart), European Academy of Management Conference (2010, Rome).

#### EDITORIAL BOARD MEMBERSHIPS

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Journal for Family Businesses and Foundations (“Zeitschrift für Familienunternehmen und Stiftungen”)

#### TEACHING

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Design of Performance Measures (MSc.), Ulm University	2015-Present
Transformation of Value Networks (MSc.), Ulm University	2014-Present
Introduction to Business Administration (BSc.), Ulm University	Winter 17/18
Managerial Accounting (MSc.), Ulm University	Summer 2013
Business Analytics (Executive MSc.), Ulm University	2017-Present
Management of Digital Platforms (Executive MSc.), Ulm University	2020-Present
Strategic Management (Executive MSc.), Ulm University	2014-Present
Business Analytics (Seminar, MSc.), Ulm University	2020-Present
Industrial Services (Seminar, MSc.), Ulm University	2014
Business Analytics (Executive, MSc.), Frankfurt School of Finance & Management	Since 2019
Business Analytics (Executive, MSc.), Hochschule der Medien	Since 2020
Management & Controlling von Wissenschaftseinrichtungen (Executive MSc.), Deutsche Universität für Verwaltungswissenschaften	2012-2019
Performance Measurement (Executive MSc.), Johannes Gutenberg-Universität Mainz	2010-2015
Dienstleistungscontrolling (MSc.), University of Stuttgart	2009-2013

## GRANTS

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2011-Present	BMBF – Federal Ministry of Education and Research: <b>2,4 Mio. € (7 projects)</b>
2011-Present	AIF – German Federation of Industrial Research Associations “Otto von Guericke“e.V.: <b>9,3 Mio. € (20+ projects)</b>

## AWARDS

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2021	German Demography Award (Category: Opportunities of Digitalization) for the research project “Lernen in der digitalisierten Arbeitswelt”
2020	German Demography Award (Category: Opportunities of Digitalization) for the research project “Virtual Analytics Service im Maschinen- und Anlagenbau“
2010	Schmalenbach scholarship for the EURAM conference, Rome, Italy
2009	DFG scholarship for the EAA conference, Tampere, Finland
2007	Heinrich-Dücker-Award 2007 (Heidehof Foundation)
2003-2006	Full PhD scholarship of the Stiftung der Deutschen Wirtschaft
2003	Dr. Günter Danert-Award (best thesis, class of 2002/2003)
1998-2003	Full scholarship of the Stiftung der Deutschen Wirtschaft

## SERVICE

UNIVERSITY OF ULM (selected)

Council of the project "Data Science and Data Literacy"	2019-2022
Appointment committee "Professor of Digital Business"	2019
Appointment committee "Professor of Controlling and Health Management"	2016-2017
Steering group “Quality Management at Ulm University”	Since 03/2019
Working group "Risk Management at Ulm University”	Since 08/2018
Office for Doctoral Affairs (Dr. rer. pol.)	Since 10/2017
Founding director of Executive Education Program “Business Analytics” (MSc.)	Since 04/2015
Appointment committee "Professor of Databases and Information Systems"	2014
Examination Board “Management and Economics”	Since 11/2013

EXTERNAL

## Journal Reviewer (ad hoc)

Journal of Management Control, Journal of Service Management, Logistics Research

## Conference Reviewer

AAA MAS Midyear Meeting (2024), AAA MAS Midyear Meeting (2023), AAA MAS Midyear Meeting (2022), Academy of Management Meeting (2007)

## Conference Discussant

21st Annual Conference for Management Accounting Research (2024), 20th Annual Conference for Management Accounting Research (2023), 12th Conference of New Directions in Management Accounting (2020).

## Conference Organizer

Director of the Danube Region Conference on the Management of Nonprofit Organisations in Ulm (2017, 2019)/Vienna (co-organized with Gerhard Speckbacher, WU Vienna, 2022)	2017, 2019, 2022
Founder and Director of the annual congress "Stuttgart Serviceforum", Stuttgart, Germany	Since 2015
Review Service	
Reviewer at AIF – German Federation of Industrial Research Associations "Otto von Guericke" (since 2020 chair of the review group "Business Administration & Organization")	Since 2013
Memberships	
Working group "Business model innovation" at Schmalenbach-Gesellschaft für Betriebswirtschaft (Co-director)	Since 2009
Scientific Council of the AIF – German Federation of Industrial Research Associations "Otto von Guericke"	Since 2021
Think Tank ("Ideenwerkstatt") of the International Association of Controllers (ICV)	Since 2017
Advisory board at Schmalenbach-Gesellschaft für Betriebswirtschaft	Since 2009
Advisory board INVITE, Federal Ministry of Education and Research, Berlin	Since 2020
Expert group "Digital Platform for Advanced Vocational Education and Training", Federal Ministry of Education and Research, Berlin	2019
Working group "Industry 4.0 – Focus on business issues" with the Ulm Chamber of Commerce and Industry (Founder and Director)	2014-2021
Evaluation committee of the administration of the German Cancer Research Center, Heidelberg	2012

#### DISSERTATION CHAIR

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2022: Andreas Steur, Markus Jung

2021: Fabian Schüler, Oliver Treusch, Marc Rusch

2019: Timo Maurer, Leonhard Mangold, Christoph Bayrle

2018: Marcel Gebhardt, Lukas Esser

2017: Jan Urbanec

2016: Andreas Aschenbrücker

External member: University of Stuttgart (2019), ZU Friedrichshafen (2022), and WU Vienna (2023)

#### REFERENCES

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**Isabella Grabner**, Professor of Strategy and Managerial Accounting, Vienna University of Economics and Business, [isabella.grabner@wu.ac.at](mailto:isabella.grabner@wu.ac.at)

**Matthias D. Mahlendorf**, Professor of Managerial Accounting, Frankfurt School of Finance & Management, [M.Mahlendorf@fs.de](mailto:M.Mahlendorf@fs.de)

**Gerhard Speckbacher**, Professor of Strategy and Managerial Accounting, Vienna University of Economics and Business, [gerhard.speckbacher@wu.ac.at](mailto:gerhard.speckbacher@wu.ac.at)