

Mischa Seiter

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 Institute of Business Analytics
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RESEARCH INTERESTS

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

ACADEMIC APPOINTMENTS

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

EDUCATION

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

ACADEMIC VISITS

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

PUBLICATIONS IN REFEREED JOURNALS

Social Comparison on Multiple Tasks – Sacrificing Overall Performance for Local Excellence? *Journal of Accounting Research*, 2024, 62(4): 1309-1361 with M. Kohler, M. Mahlendorf, and T. Vogelsang (VHB A+; FT50)

The Role of Target Difficulty and Career Tournaments in Retaining Creative R&D Employees, *Contemporary Accounting Research*, 2024, 41(2): 1058-1088 with I. Grabner, M. Wabnegg, and H. Wirth (VHB A+; FT50)

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, 32: 1187-1220 with F. Fritzsche and A. Steur (VHB 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 B)

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

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

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

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

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

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

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

Does Solicitation Produce More Informative User-Generated Performance Ratings? – Evidence From A Field Experiment (with F. Fritzsche 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, C. Feichter, and M. Wabnegg)

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

Output, Input, or Both? Motivating High and Low Performers with Relative Performance Information (with K. Kenner and L. Vetter)

Do Societal Objectives Motivate Employees? A Field Experiment on the Carbon Footprint of Food Waste in Retail (with M. Mahlendorf and L. Vetter)

Does appreciation only pay off temporarily? Investigating the temporal effects of voluntary one-off payments on employer ratings using an employer review platform (with M. Kalla)

Is real also ideal? A Field Experiment on Inflation Adjustment in Employee Performance Measures (with M. Kalla, M. Mahlendorf and T. Vogelsang)

Digital Nudging for Sustainable Options in Two-Stage Decision-Making

Investigating the Influence of Explainable AI (XAI) on Employee Preference for Supervisor Advice (with M. Klier and A. Röder)

Effects of Optional and Fixed RPI on Employee Performance - A Field Experiment (with P. Autenrieth, C. Feichter and J. Haas)

PRACTICE ORIENTED PUBLICATIONS (selected)

Nachhaltigkeitsberichterstattung in Familienunternehmen, *Zeitschrift für Familienunternehmen und Strategie*, 2024, 14(3): 214-220 with M. Kalla and A. Röder

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)

- Business Analytics, 2023, 3rd Edition, Munich
- Controlling, 2024, 15th 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)
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CONFERENCES AND INVITED PRESENTATIONS

CONFERENCES AND WORKSHOPS (with presentation)

- 2024:** Journal of Accounting Research (JAR) 3rd Registered Reports Conference (Chicago, online), 21st Annual Conference for Management Accounting Research (Vallendar), 13th Empirical Research in Management Accounting & Control Conference (Vienna), Swiss Winter Accounting Conference (Arosa).
- 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 (JAR) 2nd 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).

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.

TEACHING

Design of Performance Measures (MSc.), Ulm University	2015-Present
Transformation of Value-Added 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 Speyer	2012-2019
Performance Measurement (Executive MSc.), JGU Mainz	2010-2015
Dienstleistungscontrolling (MSc.), University of Stuttgart	2009-2013

GRANTS

2011-Present	BMBF – Federal Ministry of Education and Research: approx. 2.4 million € (7 projects)
2011-Present	AIF – German Federation of Industrial Research Associations “Otto von Guericke“e.V.: approx. 9.3 million € (20+ projects)

AWARDS

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)

Study Commission for Executive Master's Degree Programs (chairperson)	Since 12/2023
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) 2017-2024

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 (administration) at German Cancer Research Center, Heidelberg 2012

DISSERTATION CHAIR

Maximilian Kohler (2024), Andreas Steur (2022), Markus Jung (2022), Fabian Schüler (2021), Oliver Treusch (2021), Marc Rusch (2021), Timo Maurer (2019), Leonhard Mangold (2019), Christoph Bayrle (2019), Marcel Gebhardt (2018), Lukas Esser (2018), Jan Urbanec (2017), Andreas Aschenbrücker (2016).

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

REFERENCES

Isabella Grabner, Professor of Strategy and Managerial Accounting, Vienna University of Economics and Business, isabella.grabner@wu.ac.at

Matthias D. Mahlendorf, Professor of Managerial Accounting, Frankfurt School of Finance & Management, M.Mahlendorf@fs.de

Gerhard Speckbacher, Professor of Strategy and Managerial Accounting, Vienna University of Economics and Business, gerhard.speckbacher@wu.ac.at