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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 in Multi-Tasking Environments – Sacrificing Overall Performance for Local Excellence? *In-principle accepted at the **Journal of Accounting Research***, with M. Kohler, M. Mahlendorf, and T. Vogelsang (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

- Challenge to Learn? The Role of Target Difficulty and Career Tournaments in Retaining Creative R&D Employees, with I. Grabner, M. Wabnegg, and H. Wirth
Under Review at Contemporary Accounting Research
- 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
- Does Solicitation Produce More Informative User-Generated Performance Ratings? – Evidence From A Field Experiment, with F. Fritzsche, B. Greiner, and A. Steur
- Black-Box Information in Performance Evaluation – An Experimental Study on Algorithm Aversion, with G. Hupfer and S. Künkele
- 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

WORK IN PROGRESS

- Behavioral implications of using RPI to motivate employees – A Field Experiment in Advanced Vocational Training, with P. Autenrieth and C. Feichter
- 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)

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, 2020. 14th 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

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)

2023: 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 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).

EDITORIAL BOARD MEMBERSHIPS

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

TEACHING

UNIVERSITY OF ULM

Design of Performance Measures (MSc.)	2015-Present
Transformation of Value Networks (MSc.)	2014-Present
Introduction to Business Administration (BSc.)	Winter 17/18
Managerial Accounting (MSc.)	Summer 2013
Business Analytics (Executive Education, MSc.)	2017-Present
Management of Digital Platforms (Executive Education, MSc.)	2020-Present
Strategic Management (Executive Education, MSc.)	2014-Present
Business Analytics (Seminar, MSc.)	2020-Present
Industrial Services (Seminar, MSc.)	2014

OTHER UNIVERSITIES

Business Analytics (Executive Education, MSc.), Frankfurt School of Finance & Management	Since 2019
Business Analytics (Executive Education, MSc.), Hochschule der Medien	Since 2020
Management und Controlling von Wissenschaftseinrichtungen (Executive Education, MSc.), Deutsche Universität für Verwaltungswissenschaften	2012-2019
Performance Measurement (Executive Education, MSc.), Johannes Gutenberg-Universität Mainz	2010-2015
Dienstleistungscontrolling (MSc.), University of Stuttgart	2009-2013

GRANTS

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

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

Conference Discussant

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)

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

2022: **Andreas Steur** (Placement: practice), **Markus Jung** (Placement: practice)

2021: **Fabian Schöler** (Placement: practice), **Oliver Treusch** (Placement: practice), **Marc Rusch** (Placement: practice)

2019: **Timo Maurer** (Placement: practice), **Leonhard Mangold** (Placement: practice), **Christoph Bayrle** (Placement: practice)

2018: **Marcel Gebhardt** (Placement: University of Applied Sciences Mannheim), **Lukas Esser** (Placement: practice)

2017: **Jan Urbanec** (Placement: practice)

2016: **Andreas Aschenbrücker** (Placement: practice)

External member in dissertation committees at University of Stuttgart (2019), ZU Friedrichshafen (2022), and Vienna University of Economics and Business (in progress)

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