

# Christoph ENDENICH

Professeur

Département: Comptabilité et contrôle de gestion

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Pays d'origine: Allemagne

## INTERETS DE RECHERCHE

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Contrôle de gestion, Entrepreneuriat, Ethique des affaires et philosophie, Développement durable

## FORMATION

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- |      |   |
|------|---|
| 2024 | Case Writing Workshop, Harvard Business School, Inde                                    |
| 2023 | Global Colloquium on Participant-Centered Learning, Harvard Business School, États-Unis |
| 2012 | Ph.D. en Comptabilité de Gestion, TU Dortmund Universität, Allemagne                    |
| 2008 | Diplôme en Administration Commerciale, Universität zu Köln, Allemagne                   |

## EXPERIENCE PROFESSIONNELLE

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### Positions académiques principales

2024 - Présent      Professeur, ESSEC Business School, France

## BOURSES, PRIX ET DISTINCTIONS

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### Prix et Distinctions

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| 2024 | CAR Top Downloaded Article Award  |
| 2024 | CAR Top Cited Article Award   |
| 2024 | CoBS Top Read 2023, Council on Business & Society   |
| 2024 | JoMaC Distinguished Reviewer Award  |
| 2018 | Emerald 2018 Highly Commended Award pour l'article : Management Accounting Networks in Corporate Processes – A Cross-National Study, Journal of Accounting and Organizational Change (avec Rouven Trapp & Michael Brandau)                      |
| 2018 | L'article (avec Rouven Trapp) "Signaling effects of scholarly profiles – The editorial teams of North American accounting association journals" a inspiré un numéro spécial dans le journal Critical Perspectives on Accounting (Vol. 51, 2018) |
| 2012 | Prix "Dissertation Exceptionnelle" de la Faculté de Commerce, Economie, et Sciences Sociales, TU Dortmund Universität, Allemagne  |

## Bourses

- 2019 CIMA Research Grant for the project "From Digitization to Digital Transformation – The Role of Management Accountants in the Digital Age", Chartered Institute of Management Accountants (CIMA), France

## PUBLICATIONS

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### Articles

- ENDENICH, C., HAHN, R., REIMSBACH, D. et WICKERT, C. (2023). Wait-and-See-ism as Partial Adoption of Management Practices: The Rise and Stall of Integrated Reporting. *Strategic Organization*, 21(3), pp. 566-595.
- BECKER, S.D. et ENDENICH, C. (2023). Entrepreneurial Ecosystems as Amplifiers of the Lean Startup Philosophy: Management Control Practices in Earliest-Stage Startups. *Contemporary Accounting Research*, 40(1), pp. 624-667.
- ENDENICH, C., LACHMANN, M., SCHACHEL, H. et ZAJKOWSKA, J. (2023). The relationship between management control systems and innovativeness in start-ups: evidence for product, business model, and ambidextrous innovation. *Journal of Accounting and Organizational Change*, 19(5), pp. 706-734.
- ENDENICH, C., HOFFJAN, A., KRUTOFF, A. et TRAPP, R. (2021). The Internationalization of Management Accounting Research in German-Speaking Countries - A Longitudinal Study. *Journal of Accounting and Organizational Change*, 17(4), pp. 519-554.
- SCHACHEL, H., LACHMANN, M., ENDENICH, C. et BREUCKER, O. (2021). The Importance of Management Control Systems for Startup Funding - Empirical Evidence from External Financiers. *Journal of Accounting and Organizational Change*, 17(5), pp. 660-685.
- ENDENICH, C. et TRAPP, R. (2020). Ethical Implications of Management Accounting and Control: A Systematic Review of the Contributions from the Journal of Business Ethics. *Journal of Business Ethics*, 163, pp. 309-328.
- CAVELIUS, F., ENDENICH, C. et ZICARI, A. (2020). Back to Basics or Ready for Take Off? The Tensions on the Role of Management Controllers in the Digital Age. *Accounting Auditing Control*, 26(2), pp. 89-123.
- ALICI ZOR, G., LINDER, S. et ENDENICH, C. (2019). CEO Characteristics and Budgeting Practices in Emerging Market SMEs. *Journal of Small Business Management*, 57(2), pp. 658-678.
- ENDENICH, C. et TRAPP, R. (2018). Signaling Effects of Scholarly Profiles - the Editorial Teams of North American Accounting Association Journals. *Critical Perspectives on Accounting*, 51, pp. 4-23.
- ENDENICH, C. et TRAPP, R. (2018). Toward an Overarching Signaling Framework - the Editorial Teams of North American Accounting Association Journals. *Critical Perspectives on Accounting*, 51, pp. 84-86.
- ENDENICH, C., TRAPP, R. et BRANDAU, M. (2017). Management Accounting Networks in Corporate Processes - a Cross-National Study. *Journal of Accounting and Organizational Change*, 13(1), pp. 25-43.
- BRANDAU, M., ENDENICH, C., LUTHER, R. et TRAPP, R. (2017). Separation - Integration - and now...? A Historical Perspective on the Relationship between German Management Accounting and Financial Accounting. *Accounting History*, 22(1), pp. 67-91.
- HOFFJAN, A., ENDENICH, C. et TRAPP, R. (2017). Trends und Herausforderungen im internationalen Controlling. *Controlling*, 29(6), pp. 17-24.

- ENDENICH, C. et TRAPP, R. (2016). Cooperation for Publication? An Analysis of Co-Authorship Patterns in Leading Accounting Journals. *European Accounting Review*, 25(3), pp. 613-633.
- ENDENICH, C., HOFFJAN, A., SCHLICHTING, T. et TRAPP, R. (2016). Harmonizing Management Accounting in International Subsidiaries: Beyond National Borders. *Journal of Business Strategy*, 37(1), pp. 27-33.
- ENDENICH, C. (2014). Economic Crisis as a Driver of Management Accounting Change - Comparative Evidence from Germany and Spain. *Journal of Applied Accounting Research*, 15(1), pp. 123-149.
- BRANDAU, M., ENDENICH, C., HOFFJAN, A. et MUELLER, F. (2014). Management Processes under Regulatory Influences - Evidence from European Airports. *International Journal of Business Research*, 14(1), pp. 17-28.
- BRANDAU, M., ENDENICH, C., HOFFJAN, A. et MUELLER, F. (2014). Zum Einfluss der Entgeltregulierung auf die Unternehmenssteuerung - Eine empirische Analyse europäischer Großflughäfen. *Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung (Zfbf)*, 66(5), pp. 242-268.
- BRANDAU, M., ENDENICH, C., HOFFJAN, A. et TRAPP, R. (2013). Institutional Drivers of Conformity - Evidence for Management Accounting from Brazil and Germany. *International Business Review*, 22(2), pp. 466-479.
- HOFFJAN, A., ENDENICH, C., TRAPP, R. et BOUCOIRAN, T. (2012). International Budgeting - Challenges for German-French Corporations. *Journal of Management Control*, 23(1), pp. 5-25.
- ENDENICH, C., HOFFJAN, A. et TRAPP, R. (2012). Wie strategisch sind Informationssysteme - Eine Analyse strategischer Controllingwerkzeuge in Informationssystemen. *Controlling*, 24(1), pp. 23-27.
- ENDENICH, C., BRANDAU, M. et HOFFJAN, A. (2011). Two Decades of Research on Comparative Management Accounting - Achievements and Future Directions. *Australian Accounting Review*, 21(4), pp. 365-382.
- ENDENICH, C., BRANDAU, M. et IKONOMOVA, T. (2010). Controlling in Osteuropa aus wissenschaftlicher und unternehmerischer Perspektive. *Controlling*, 54(5), pp. 318-322.
- BRANDAU, M., ENDENICH, C., UFER, H.W. et NEUGEBAUER, S. (2010). International Vergleichendes Controlling - Empirische Ergebnisse zu Deutschland und Polen. *Controlling*, 22(10), pp. 573-578.

### Ouvrages et édition d'ouvrages

ENDENICH, C. (2012). *Comparative Management Accounting - Ein Vergleich der Controllingforschung und -praxis in Deutschland und Spanien*. Wiesbaden: Springer.

### Chapitres d'ouvrage

CAVELIUS, F., ENDENICH, C. et ZICARI, A. (2023). Bystanders or change makers? Where do management controllers fit in the digital world? Dans: Adrian Zicari, Tom Gamble eds. *Responsible Finance and Accounting. Performance and Profit for Better Business, Society and Planet*. 1st ed. Routledge.

ENDENICH, C. et TRAPP, R. (2019). Nachhaltigkeitscontrolling in Klein- und Mittelunternehmen [Sustainability Management Accounting in Small and Medium Enterprises]. Dans: Birgit Feldbauer-DurstmüllerStefan Mayr (ed.). *Controlling – Aktuelle Entwicklungen und Herausforderungen [Management Accounting – Current Trends and Challenges]*. 1st ed. Berlin: Springer, pp. 229-246.

HOFFJAN, A. et ENDENICH, C. (2015). Zur International Vergleichenden Controllingforschung - Empirische Ergebnisse aus Deutschland, Spanien und Frankreich. Dans: *Praxishandbuch Controlling*. 1st ed. Springer.

HOFFJAN, A., TRAPP, R. et ENDENICH, C. (2013). Das Financial Statement Presentation-Projekt von FASB und IASB - Eine kritische Würdigung im Lichte der Konvergenz des Rechnungswesens. Dans: *Jahrbuch für Controlling und Rechnungswesen 2013*. 1st ed. LexisNexis.

HOFFJAN, A., BRANDAU, M. et ENDENICH, C. (2012). Zur Internationalisierung der Controllingforschung - Bestandsaufnahme und Entwicklungsperspektiven des International Vergleichenden Controlling. Dans: *Relevance Lost? Perspektiven für die Zukunft, Festschrift to Prof. Dr. Dr. hc. mult. Péter Horváth*. 1st ed. Vahlen.

## Conférences

ENDENICH, C. et BECKER, S.D. (2024). Reconsidering the Role of Management Accountants – Impetus from Entrepreneurial Performance Measurement. Dans: 3rd Annual Comptabilité Contrôle Audit – Accounting Auditing Control (CCA-AAC) Conference 2024. Grenoble.

ENDENICH, C. et TRAPP, R. (2024). Jurisdictional Claims of Management Accountants in the Digital Age — An Analysis of Knowledge-Related Dynamics. Dans: 2024 American Accounting Association - Management Accounting Section Midyear Meeting. Orlando.

ENDENICH, C. et TRAPP, R. (2024). Jurisdictional Claims of Management Accountants in the Digital Age - An Exploration of Knowledge-Related Dynamics. Dans: 46th Annual Congress of the European Accounting Association 2024. Bucharest.

ENDENICH, C., MORARU-ARFIRE, A. et TRAPP, R. (2022). Gender Diversity in the Accounting Academia – A Longitudinal Study of Authorships and Editorships. Dans: 2022 International Association for Accounting Education & Research (IAAER) World Congress. Paris.

ENDENICH, C., MORARU-ARFIRE, A. et TRAPP, R. (2021). Gender Diversification in Accounting Academia – A Longitudinal Study of Authorships and Editorships. Dans: 43rd European Accounting Association (EAA) Annual Congress. Virtual.

ENDENICH, C. et TRAPP, R. (2021). Making Dirty Work Shinier? How the Digitalization Changes Backstage and Frontstage Management Accounting. Dans: ACMAR - Annual Conference for Management Accounting Research. Virtual.

ANDRE, K., ENDENICH, C. et ZICARI, A. (2018). L'impact de la digitalisation sur le rôle du contrôleur de gestion. Dans: 39eme Congrès de l'Association Francophone de Comptabilité 2018.

HAHN, R., REIMSBACH, D., R., WICKERT, C. et ENDENICH, C. (2018). What Explains The "Dormant" Stage of Management Ideas? The Case of Integrated Reporting. Dans: 41st European Accounting Association (EAA) Annual Congress.

HAHN, R., REIMSBACH, D., R., WICKERT, C. et ENDENICH, C. (2018). What Explains the "Dormant" Stage of Management Ideas? The Case of Integrated Reporting. Dans: 2018 American Accounting Association Annual Meeting.

UMMUGULSUM, Z., LINDER, S. et ENDENICH, C. (2017). Does the CEO Make the Difference? Budgeting Practices in Emerging Market SMEs. Dans: 9th Conference on Performance Measurement & Management Control.

ENDENICH, C. (2017). Management Control Systems in the Entrepreneurial Arena – Refining the New Control Paradigm. Dans: 2017 Midyear Meeting of the Management Accounting Section of the American Accounting Association (AAA).

ENDENICH, C. (2017). Management Control Systems in the Entrepreneurial Arena -Refining the New Control Paradigm. Dans: 40th European Accounting Association (EAA) Annual Congress.

ENDENICH, C. (2016). Management Control Systems in the Entrepreneurial Arena – Refining the New Control Paradigm. Dans: 10th Conference on New Directions on Management Accounting Research.

ENDENICH, C., DITILLO, A. et HOFFJAN, A. (2016). Performance Measurement and Control Systems in Global Audit Firms - Comparative Case Studies from Germany and Italy. Dans: 2016 American Accounting Association (AAA) Annual Meeting.

ENDENICH, C. et TRAPP, R. (2016). Signaling Effects of Scholarly Profiles – a Longitudinal Perspective on the Editorial Boards of the Accounting Review. Dans: 39th Annual Congress of the European Accounting Association.

## Presse

GAMBLE, T., CAVELIUS, F., ENDENICH, C. et ZICARI, A. 2023. *Interview: How Big Data Will Impact the Role of Management Controllers*. Août.

ENDENICH, C. 2022. *Interview: Digital opportunity: Insights from Germany*. Mars.

BECKER, S.D., ENDENICH, C. et BROWN, D. (2023). Three Mechanisms Driving Early-Stage Companies To Follow The Lean Startup Principles. *Forbes*.

ENDENICH, C. (2023). Better Together: How Entrepreneurial Ecosystems Influence Startups. *ESSEC Knowledge*.

ENDENICH, C. et BECKER, S.D. (2023). Pourquoi tant de start-up adoptent-elles la même philosophie de développement ? *The Conversation*.

BECKER, S.D. et ENDENICH, C. (2023). La méthode Lean Startup : contrainte ou opportunité ? *Maddyness*.

ENDENICH, C. (2018). Why Research Diversity Matters. *ESSEC Knowledge*.

## AUTRES ACTIVITES DE RECHERCHE

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### Relecteur pour :

Accounting Forum, Accounting Research Journal, B F u P - Betriebswirtschaftliche Forschung und Praxis, Critical Perspectives on Accounting, European Accounting Review, Journal of Applied Accounting Research, Journal of Business Ethics, Journal of Management Control, Journal of Management Studies, Management Accounting Research, Scientometrics

### Affiliations

2019 - 2022 (Co-)Editor of the Newsletter of the European Accounting Association (EAA)

Depuis 2023 American Accounting Association - Management Accounting Section

Depuis 2011 Membre, European Accounting Association (EAA)

### Autres activités de recherche

Depuis 2023 Member of the Scientific Committee of the 2024 European Accounting Association (EAA) Annual Congress (Management Accounting & Accounting and Information Systems area), Bucharest, Romania

2023 Member of the Scientific Committee of the 2023 European Accounting Association (EAA) Annual Congress (Management Accounting & Accounting and Information

Systems area), Paphos, Cyprus.

- 2019 Membre du Comité Scientifique du Congrès en 2019 de la European Accounting Association (EAA, Secteur Comptabilité de Gestion et Système d'informations), Paphos, Chypre
- 2018 Membre du Comité Scientifique du Congrès en 2018 de la European Accounting Association (EAA, Secteur Comptabilité de Gestion et Système d'informations), Milan, Italie.
- 2017 Membre du Comité Scientifique du Congrès en 2017 de la European Accounting Association (EAA, Secteur Comptabilité de Gestion et Système d'informations), Valence, Espagne.
- Depuis 2012 Relecteur, session chair and débateur lors de diverses conférences internationales: American Accounting Association Annual Meeting, Management Accounting Section Research and Case Conference of the American Accounting Association, European Accounting Association Annual Congress, Conference on New Directions in Management Accounting, Research Day in Accounting

## ENSEIGNEMENT

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- 2023 -- From Measuring Costs Towards Measuring Entrepreneurial Progress and
- 2022 -- Cost Analysis (Mastères Spécialisés Common Track), ESSEC Business School,
- 2022 -- Performance Management in Entrepreneurial Settings (Executive Master –
- 2020 -- Fundamental Readings and Theories of Management Control (PhD), ESSEC
- 2019 -- Qualitative Research Methods in Accounting (PhD), ESSEC Business School,
- 2019 -- Managerial Accounting (EMBA), ESSEC Business School, France
- 2015 -- Business Game SimFirm (Global BBA), ESSEC Business School, France
- 2015 -- Refresher Accounting (Pre-Master in Management), ESSEC Business School,
- 2015 -- Management Control (Master in Management), ESSEC Business School, France