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Département: Comptabilité et contrôle de gestion
ESSEC Business School
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Pays d'origine: Allemagne

INTERETS DE RECHERCHE

Contrôle de gestion, Comportement organisationnel, Gestion, Gestion de la connaissance,

FORMATION

2011	Ph.D., Copenhagen Business School, Danemark
2006	Dr. rer. pol., WHU – Otto Beisheim School of Management, Allemagne

EXPERIENCE PROFESSIONNELLE

Positions académiques principales

2023 - Présent	Professeur, ESSEC Business School, France
2017 - 2023	Professeur associé, ESSEC Business School, France
2011 - 2017	Professeur assistant, ESSEC Business School, France

Autres affiliations académiques

2022 - 2025	responsable du département Comptabilité et contrôle de gestion, ESSEC Business School, France

BOURSES, PRIX ET DISTINCTIONS

Prix et Distinctions

2025	2024 Journal of Management Scholarly Impact Winner, Journal of Management ISSN: 0149-2063, États-Unis

PUBLICATIONS

Articles

CASARIN, V., LECA, B., LINDER, S. et MORARU-ARFIRE, A. (2025). A principlist perspective on the ethicality of performance measurement systems. *Accounting Auditing Control*, 31(4), pp. 131-176.

CASARIN, V., LECA, B., LINDER, S. et MORARU-ARFIRE, A. (2025). Une perspective principiste sur l'éthique des systèmes de mesure de la performance. *Accounting Auditing Control*, 31(4), pp. 137-187.

TANNER, C., LINDER, S. et SOHN, M. (2022). Does moral commitment predict resistance to corruption? Experimental evidence from a bribery game. *Plos One*, 17(1), pp. https://doi.org/10.1371/journal.pone.0262201.

KHAJEHNEJAD, S. et LINDER, S. (2022). Why the type of information observable to peers matters: Peer monitoring and performance measure manipulation. *Management Accounting Research*, 57, pp. 100815.

LINDER, S., LECA, B., ZICARI, A. et CASARIN, V. (2021). Designing Ethical Management Control: Overcoming the Harmful Effect of Management Control Systems on Job-Related Stress. *Journal of Business Ethics*, 172(4), pp. 747-764.

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.

SAEBI, T., FOSS, N.J. et LINDER, S. (2019). Social Entrepreneurship Research: Past Achievements and Future Promises. *Journal of Management*, (15), pp. 70-95.

FOSS, N.J. et LINDER, S. (2018). Microfoundations of Organizational Goals: A Review and New Directions for Future Research. *International Journal of Management Reviews*, 20(1), pp. 39-62.

STONE, V., POORTVLIET, M., FEINDT, P., FÜHR, M., PURNHAGEN, K. et LINDER, S. (2018). The Essential Elements of a Risk Governance Framework for Current and Future Nanotechnologies. *Risk Analysis: An International Journal*, 38(7), pp. 1321-1331.

LINDER, S. et TORP, S.S. (2017). Middle Managers' Engagement in Autonomous Strategic Actions: Does it Really Matter How Top Managers Use Budgets? *IEEE Transactions on Engineering Management*, 64(4), pp. 450-463.

HAMADI, M., HEINEN, A., LINDER, S. et PORUMB, V.A. (2016). Does Basel II Affect the Market Valuation of Discretionary Loan Loss Provisions? *Journal of Banking & Finance*, 70, pp. 177-192.

LINDER, S. (2016). Fostering Strategic Renewal: Monetary Incentives, Merit-Based Promotions, and Engagement in Autonomous Strategic Action. *Journal of Management Control*, 27(2), pp. 251-280.

LINDER, S. et BOTHELLO, J. (2015). Antecedents to Autonomous Strategic Action: What about Decline? *IEEE Transactions on Engineering Management*, 62(2), pp. 226-236.

LINDER, S., LYNGSIE, J., FOSS, N.J. et ZAHRA, S.A. (2015). Wise Choices: How Thoroughness of Opportunity Appraisal, Incentives, and Performance Evaluation Fit Together. *IEEE Transactions on Engineering Management*, 62(4), pp. 484-494.

KUNZ, J. et LINDER, S. (2015). With a View to Make Things Better: Individual Characteristics and Intentions to Engage in Management Innovation. *Journal of Management and Governance*, 19, pp. 525-556.

LINDER, S. et TORP, S.S. (2014). Do Management Control Systems Foster or Hamper Middle Managers' Entrepreneurial Engagement? *International Journal of Strategic Change Management*, 5(2), pp. 107-124.

KUNZ, J. et LINDER, S. (2012). Organizational Control and Work Effort: Another Look at the Interplay of Rewards and Motivation. *European Accounting Review*, 21(3), pp. 591-621.

LINDER, S. (2012). Subsitutiv oder Komplementär? Zum Verhältnis der Investitionskontrolle zur Unternehmensorganisation und anderen Controllinginstrumenten. *Controlling*, pp. 633-638.

KUNZ, J. et LINDER, S. (2011). Das Controllability Prinzip. *Wirtschaftswissenschaftliches*, 40(Februar), pp. 100-102.

LINDER, S. et SPITZNER, J. (2010). Effektives Risiko- und Chancenmanagement in turbulenten Zeiten: Wie Sie Szenarien und Simulationen richtig nutzen. *Risk, Compliance & Audit*, (5), pp. 14-19.

KUNZ, J. et LINDER, S. (2010). The impact of management control systems on knowledge processes – a behavioural perspective. *International Journal of Strategic Change Management*, 2(1), pp. 54-72.

KUNZ, J. et LINDER, S. (2010). Vignetten-Experiment. *Zeitschrift für Planung und Unternehmenssteuerung*, 21(2).

LINDER, S. et RATEIKE, I. (2009). Planungssysteme als Maßanfertigung statt 'One-size-fits-all'. *Zeitschrift für Controlling & Management*, 53(4), pp. 231-236.

LINDER, S. et WOLF, S. (2008). CFO und Controllerorganisation: Aktuelle Herausforderungen und Implikationen. *CFO aktuell*, pp. 160-164.

LINDER, S., JUNG, S. et NEUMANN-GIESEN, A. (2007). Controlleraufgaben bei der Neugestaltung interner Servicebereiche. *Controller Magazin*, 32, pp. 333-337.

LINDER, S., JUNG, S. et NEUMANN-GIESEN, A. (2007). Key Performance Indicators: Instrumente zur Steuerung interner Dienstleistungen. *CFO aktuell*, pp. 66-69.

LINDER, S. (2007). Possible dysfunctional effects of Post-Completion Audits. *Journal of Cost Management*, 21, pp. 36-41.

LINDER, S. (2006). Investitionskontrollen: Nutzenbeurteilung in Theorie versus Praxis. *Controlling*, 18, pp. 85-90.

LINDER, S. et WEBER, J. (2005). Budgeting, Better Budgeting or Beyond Budgeting: Which is best suited for coordinating activities at your organization? *Journal of Cost Management*, 19, pp. 20-28.

LINDER, S. (2005). Investitionskontrollen als Instrument der Zielpräzisierung. *ControllerNews : die Zeitschrift fur Controlling und Unternehmensfuhrung*, pp. 79-80.

LINDER, S. (2005). Problems Associated with Conducting Post-Completion Audits: A Review of the Research. *Corporate Finance Review*, 10, pp. 10-20.

LINDER, S. et WEBER, J. (2004). (Better) Budgeting oder Beyond Budgeting? Eine Analyse aus koordinationstheoretischer Perspektive. *Controller Magazin*, 29, pp. 224-228.

LINDER, S. et WEBER, J. (2004). Better Budgeting und Beyond Budgeting erfolgreich implementieren. *Controlling*, 16, pp. 677-681.

LINDER, S. et WEBER, J. (2004). Herausforderungen der Implementierung von Better und Beyond Budgeting. *ControllerNews : die Zeitschrift fur Controlling und Unternehmensfuhrung*, pp. 67-70.

LINDER, S., HIRSCH, B. et WEBER, J. (2004). Neugestaltung der Budgetierung: Relative, benchmarkorientierte oder absolute, intern orientierte Ziele ? *Zeitschrift für Planung und Unternehmenssteuerung*, 15(1), pp. 57-75.

LINDER, S. (2004). Wie (un)zuverlässig sind Investitionsplanungen? Ein Überblick über den Stand der empirischen Forschung zur Verbreitung von Fehlern und Verzerrungen in Investitionsplanungen. *Zeitschrift für Controlling & Management*, 48, pp. 47-57.

LINDER, S., SPILLECKE, D. et WEBER, J. (2003). Beyond Budgeting bei Verbundeffekten?". *Zeitschrift für Controlling & Management*, 47, pp. 111-120.

LINDER, S., SPILLECKE, D. et WEBER, J. (2002). Stand der Planung und Kontrolle betrieblicher Investitionen. *Kostenrechnungspraxis*, 46(5), pp. 291-297.

Ouvrages et édition d'ouvrages

FOSS, N.J. et LINDER, S. (2019). *Microfoundations: Nature, Debate, and Promise*. Cambridge: Cambridge University Press.

LINDER, S. (2006). *Investitionskontrolle: Grundzüge einer verhaltensorientierten Theorie*. Wiesbaden: Deutscher Universitätsverlag.

WEBER, J., HIRSCH, B., LINDER, S. et ZAYER, E. (2004). *Verhaltensorientiertes Controlling: Der Mensch im Mittelpunkt*. Weinheim: Wiley.

LINDER, S. et WEBER, J. (2003). *Budgeting, Better Budgeting oder Beyond Budgeting? Konzeptionelle Eignung und Implementierbarkeit*. Weinheim: John Wiley & Sons, Inc.

Chapitres d'ouvrage

CASARIN, V. et LINDER, S. (2023). Employee Health for Strategic Adaptation: The Role of Enabling and Constraining Performance Measurement. Dans: Torben J. Andersen (ed.). *Responding to Uncertain Conditions: New Research on Strategic Adaptation*. 1st ed. Bingley: Emerald Publishing Limited, pp. 91-105.

CASARIN, V., LECA, B., LINDER, S. et ZICARI, A. (2023). Management Control and Stress: a Double-Edged Sword. Dans: Adrián Zicari, Tom Gamble eds. *The Employee and the Post-Pandemic Workplace*. 1st ed. London: Routledge.

BOUCHET, V., LINDER, S. et MOTTIS, N. (2022). Incentives, Autonomous Motivation, and Bank Managers' Socially Responsible Behavior. Dans: *The Relational View of Economics: A New Research Agenda for the Study of Relational Transactions*. 1st ed. Springer, pp. 159-191.

LINDER, S. et SAX, J. (2020). Fostering Strategic Responsiveness: The Role of Middle Manager Involvement and Strategic Planning. Dans: Torben J. Andersen; Simon S. Torp (ed.). *Adapting to Environmental Challenges: New Research in Strategy and International Business*. 1st ed. Bingley: Emerald Publishing Limited, pp. 35-63.

LINDER, S. et FOSS, N.J. (2019). The Changing Nature of the Corporation and the Economic Theory of the Firm. Dans: Thomas Clarke, Justin O'Brien, Charles O'Kelley eds. *The Oxford Handbook of the Corporation*. 1st ed. Oxford University Press, pp. 539-562.

ANDERSEN, T.J., TORP, S. et LINDER, S. (2019). Chapter 1 Introduction: Adaptive Strategy-making in Turbulent Environments. Dans: Torben Juul Andersen, Simon Torp, Stefan Linder eds. *Strategic Responsiveness and Adaptive Organizations: New Research Frontiers in International Strategic Management*. 1 ed. Emerald Publishing Limited, pp. 1-8.

LINDER, S. (2019). Autonomy and Leadership Support as Antecedents to Intrapreneurship: Value of Vignette Experiments for Research on Strategic Responsiveness. Dans: Torben Juul Andersen, Simon Torp, Stefan Linder eds. *Strategic Responsiveness and Adaptive Organizations: New Research Frontiers in International Strategic Management*. 1 ed. Emerald Publishing Limited, pp. 41-59.

FOSS, N.J., KLEIN, P.G. et LINDER, S. (2015). Organizations and Markets. Dans: *The Oxford Handbook of Austrian Economics*. 1st ed. Oxford University Press.

LINDER, S., FOSS, N.J. et STEA, D. (2015). Scholarly Research Reviews - Epistemics at Work: The Theory of Mind in Principal-Agent Relations. Dans: *Oxford Handbooks Online - Scholarly Research Reviews*. 1st ed. Oxford University Press.

WEBER, A.P., HIRSCH, B., LINDER, S. et ZAYER, E. (2014). Investitionsentscheidungen aus verhaltensorientierter Perspektive. Dans: *Verhaltensanalyse im Controlling*. 1st ed. Wiley, pp. 33-49.

LINDER, S. (2014). The Use of Vignette Experiments in Business Strategy Research. Dans: *International Business Strategy and Entrepreneurship*. 1st ed. IGI Global, pp. 82-94.

KUNZ, J. et LINDER, S. (2012). Buy One, Get One Free: Benefits of Following the Controllability Principle for Intrinsic Motivation? Dans: *Performance Measurement and Management Control: Global Issues*. 1st ed. Emerald, pp. 339-362.

LINDER, S. (2010). Managerial Innovation: A Glimpse at Individual-level Determinants. Dans: *Economic Themes*. 1st ed. Athens: Athens Institute for Education and Research (ATINER), pp. 349-361.

LINDER, S. (2008). Tying vs. Not-Tying Post-Completion Reviews to extrinsic Rewards or Punishments. Dans: *Performance Measurement and Management Control:Measuring and Rewarding Performance*. 1st ed. Amsterdam: Elsevier, pp. 95-125.

LINDER, S. (2007). Investitionskontrolle. Dans: *Vahlens großes Auditing Lexikon*. 1st ed. Munich: Vahlen.

Actes d'une conférence

CASARIN, V. et LINDER, S. (2024). Humanizing Performance Measurement: Assessing the Non-maleficence of Performance Measurement Systems. Dans: *84th Annual Meeting of the Academy of Management (AOM 2024)*. Chicago: Academy of Management.

Conférences

CASARIN, V., LECA, B. et LINDER, S. (2025). On the Ethicality of Numbers: Bioethics, Human Needs, and Management Control. Dans: 47th European Accounting Association Annual Congress 2025. Rome.

CASARIN, V., ENDENICH, C., LINDER, S. et ROBSON, K. (2025). The digital sky is the limit: management control and technological affordances in a platform organization in the aviation industry. Dans: 47th European Accounting Association Annual Congress 2025. Rome.

CASARIN, V., LINDER, S. et LECA, B. (2024). Self-Determination Theory for Understanding the Ethicality of Numbers in Management Control. Dans: 2024 New Directions in Management Accounting. Milan.

CASARIN, V. et LINDER, S. (2024). Hybrid Logics and Mediating Devices: Accounting Calculations in the Organisation of Pharma R&Ds. Dans: 84th Annual Meeting of the Academy of Management (AOM 2024). Chicago.

CASARIN, V. et LINDER, S. (2022). Assessing the Ethicality of Performance Measurement Systems: A Principlist Perspective and Scale. Dans: 2022 European Academy of Management (EURAM) Annual Conference. Zurich.

KHAJEHNEJAD, S. et LINDER, S. (2020). Measure Management as a Defensive Mechanism: The Impact of Workplace Gossip and Firm Information Policy. Dans: ESSEC-HEC Research Workshop. Paris.

LINDER, S. et KHAJEHNEJAD, S. (2019). Internal Reporting openness, relative performance Evaluation and Performance Misreporting: the role of Peer Task visibility. Dans: 2019 10th EIASM Conference on Performance Measurement and Management Control.

LINDER, S. et SAX, J. (2019). Fostering Strategic Responsiveness - The Role of Middle Manager Involvement and Strategic Planning. Dans: 19th Annual Conference of the European Academy of Management.

LINDER, S. et TANNER, C. (2019). Who is corrupt? Individual differences in corruptive behavior. Dans: 2019 10th International Conference of the French Association of Experimental Economics.

LINDER, S. (2018). Autonomy and Leadership Support as Antecedents to Intrapreneurship: Illustrating the Value and Validity of Vignette Experiments for Research on Organizational Adaptation. Dans: 18th Annual conference of the European Academy of Management (EURAM 2018).

LINDER, S. et SAX, J. (2018). Navigating Stormy Seas: Another Look at the Interplay of Middle Manager Involvement and Formal Planning. Dans: 41st European Accounting Association (EAA) Annual Congress 2018.

KHAJEHNEJAD, S. et LINDER, S. (2018). The Effect of Status and Internal Reporting Transparency on Performance Misreporting. Dans: 11th Conference on new directions in management accounting 2018.

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.

LINDER, S. (2016). Fostering Strategic Renewal: Does it Matter How Senior Managers Use Budgets? Dans: 13th Conference for Management Accounting Reserch (ACMAR 2016).

MOTTIS, N. et LINDER, S. (2015). Incentives, Internalized, and Bank Managers' Socially Responsible Behavior. Dans: 2015 European Academy of Management Conference.

ZICARI, A., LINDER, S. et KERVEILLANT, M. (2014). A Glimpse at the Dark Side of Management Control. Dans: Critical Perspectives on Accounting.

LINDER, S. et TORP, S.S. (2014). Middle Manager Engagement in Autonomous Strategic Action: Opening the Black Box. Dans: Strategic Management Society (SMS) Special Conference 2014.

LINDER, S. et GOMEZ, M.L. (2013). Does a Carrot Truly Help to Motivate? Incentives and Managers' Motivation for Autonomous Strategic Action. Dans: EIASM 7th Conference on Performance Measurement and Management Control.

LINDER, S., LYNGSIE, J., FOSS, N.J. et ZAHRA, S.A. (2013). Free to Choose? Organizational Context and the Intensity of Opportunity Evaluation. Dans: 7th Conference on Performance Measurement and Management Control.

LINDER, S. et MOTTIS, N. (2013). Incentives for Socially Responsible Behavior (or Management?) (SRB): Is "Bribing" Managers a Promising Way to Foster SRB? Dans: 4th European Reward Management Conference.

LINDER, S. (2012). Dealing with the Costly Lower-tail: Realizing the Promises of Participation Through Formal Planning. Dans: 2012 Academy of Management Annual Meeting.

CAVELIUS, F., GOMEZ, M.L., LINDER, S., LORINO, P., MOTTIS, N. et ZICARI, A. (2012). The Impact of Management Control Systems on Work. Dans: 3ème Etats Généraux du Management 2012: Nouvelles Frontières du Management.

LINDER, S. (2011). Rewarding Imagination: Motivating Individuals to Autonomous Strategic Action. Dans: 1st International Conference in Entrepreneurship, Innovation and SMEs.

Présentation dans un séminaire de recherche

LINDER, S. et KHAJEHNEJAD, S. (2022). Why the Type of Information Observable to Peers Matters: Peer Monitoring and Performance Measure Manipulation. Dans: ACA University of St Gallen. St Gallen.

LINDER, S. et SAX, J. (2016). Keeping up with Aspirations: Middle Manager Participation in Decision-Making, Emphasis on Strategic Planning, and Firms' Downside Risk.

Compte rendu d'ouvrage

LINDER, S. et HORVÁTH, P. (2005). Beyond Budgeting umsetzen - Erfolgreich planen mit Advanced Budgeting. Stuttgart: Schäffer-Poeschel Verlag, Allemagne.

LINDER, S. et KÜPPER, H.U. (2005). Controlling: Konzeption, Aufgaben, Instrumente. Stuttgart: Schäffer-Poeschel Verlag, Allemagne.

LINDER, S. et PFLÄGING, N. (2004). Beyond Budgeting, Better Budgeting – Ohne feste Budgets zielorientiert führen und erfolgreich steuern. Freiburg in B.: Rudolf Haufe Verlag, Allemagne.

LINDER, S. et HORVÁTH, P. (2002). Controlling. München: Vahlen, Allemagne.

Presse

LINDER, S. (2025). Surveiller le travail de ses collègues : et si c'était plus positif qu'on ne le pense ? *Le Point*.

LINDER, S., TANNER, C., SOHN, M. et SMITH, J. (2022). What Kind of Person Can Resist Corruption? *The New Nation*.

LINDER, S., SOHN, M. et TANNER, C. (2022). Sind wir eigentlich alle korrupt? *Wirtschaftspsychologie heute*.

LINDER, S. (2021). Social Entrepreneurship. *ESSEC Knowledge*.

CASARIN, V. et LINDER, S. (2021). A Healthy Corporate Culture: The Role of Management Control. *LEIZ Leadership Log*, pp. 24-25.

CASARIN, V., LECA, B., LINDER, S. et ZICARI, A. (2020). Ethics in Control Systems: Let's Go Beyond Simple Compliance! *Council on Business & Society Insights*.

LINDER, S. et SPITZNER, J. (2011). Simulieren geht ohne Weltformel. *Frankfurter Allgemeine Zeitung*, pp. 10-10.

AUTRES ACTIVITES DE RECHERCHE

Supervision de thèses / HDR

2022	S. SANGWON LEE (Université Cergy-Pontoise), Membre de jury, Premier Poste : ESDES Lyon Business School UCLy
2019	Sabra KHAJEHNEJAD (ESSEC Business School), Co-directeur de thèse, Premier Poste : Assistant Professor - KU Leuven
2016	V. -A. PORUMB (Université Cergy-Pontoise), Membre de jury, Premier Poste : University of Groningen

ENSEIGNEMENT

2021	Instruments de gestion & comportements, ESSEC Business School, France
2020	Performance Management and Business Model Innovation in the Digital Era,
2019	Management Control, ESSEC Business School, France
2019	Accounting Refresher, Part 2: Management Acounting, ESSEC Business School,
2018	Coûts & cycle de vie, ESSEC Business School, France

2017	Methoden der Controllingforschung, University of Augsburg, Allemagne
2017	Cost Analysis, ESSEC Business School, France
2015	Managerial Accounting, ESSEC Business School, France
2015	Foundations of Management I, ESSEC Business School, France
2013	Contrôle de Gestion Stratégique, ESSEC Business School, France
2013	Managing Plans and Projects, ESSEC Business School, France
2013	Management Control, ESSEC Business School, Singapour
2013	Accounting Refresher, Part 2: Management Acounting, ESSEC Business School,
2011	Strategic Cost Management, ESSEC Business School, France
2011	Managerial Accounting for Competitive Advantage and Innovation, Copenhagen
2011	Management Control, ESSEC Business School, France
2009	International Business Strategy, Copenhagen Business School, Danemark
2008	Paradoxes in Strategic Management, Copenhagen Business School, Danemark
2005	Knowledge Management and Management Control Systems, Dauphine Fondation,

ACTIVITES PROFESSIONNELLES

Consulting

2008 - Présent	Consultant en Management (Free-lance), Allemagne

SERVICE

Depuis 2022	Head of Department, ESSEC Business School, France
2018 - 2022	Member of the Pedagogical Committee of the BBA, Essec Global BBA, France
2014 - 2021	Membre du comité pour les PhD, ESSEC Business School, France