Christoph ENDENICH

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Department: Accounting and Management Control
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RESEARCH INTERESTS

Management Control, Entrepreneurship, Business Ethics & Business Philosophy, Sustainability &

EDUCATION

2024	Case Writing Workshop, Harvard Business School, India
2023	Global Colloquium on Participant-Centered Learning, Harvard Business School, United States of America
2012	Ph.D. in Management Accounting, TU Dortmund Universität, Germany
2008	Diploma in Business Administration, Universität zu Köln, Germany

EMPLOYMENT

Full-time academic positions

2024 - Present Professor, ESSEC Business School, France

Other affiliations and appointments

2025 - 2028 Academic director of the Global BBA, ESSEC Business School, France

GRANTS AND HONORS

Awards and Honors

2025	Accounting-Auditing-Control Best Paper Award 2024, French Accounting Association
2024	Contemporary Accounting Research Top Cited Article Award
2024	CoBS Top Read 2023, Council on Business & Society
2024	JoMaC Distinguished Reviewer Award
2024	Contemporary Accounting Research Top Downloaded Article Award
2018	Emerald 2018 Highly Commended Award for the article Management Accounting Networks in Corporate Processes – A Cross-National Study, in Journal of Accounting and Organizational Change (authored with Rouven Trapp & Michael Brandau)
2018	The article (with Rouven Trapp) "Signaling effects of scholarly profiles – The editorial teams of North American accounting association journals" has inspired a

special issue in the journal Critical Perspectives on Accounting (Vol. 51, 2018)

2012 Outstanding Dissertation Award of the Faculty of Business, Economics and Social Sciences, TU Dortmund Universität, Germany

Grants

2019 CIMA Research Grant, Chartered Institute of Management Accountants (CIMA), France

PUBLICATIONS

Journal Articles

DITILLO, A., ENDENICH, C. and HOFFJAN, A. (2026). Reassessing loose coupling: management control systems in a Big Four. *Accounting, Auditing & Accountability Journal*, 39(5), pp. 893-917.

ENDENICH, C., MORARU-ARFIRE, A. and TRAPP, R. (2026). Women's Representation and Field Stratification in Accounting Research. *Accounting Auditing Control*, In press.

BECKER, S.D. and ENDENICH, C. (2024). Of North Stars and Runways: Lessons for corporate management accounting from startup performance measurement. *Accounting Auditing Control*, 30(4), pp. 101-132.

ENDENICH, C., HAHN, R., REIMSBACH, D. and 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. and 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. and 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. and 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. and 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. and 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. and 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. and ENDENICH, C. (2019). CEO Characteristics and Budgeting Practices in Emerging Market SMEs. *Journal of Small Business Management*, 57(2), pp. 658-678.

ENDENICH, C. and 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. and 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. and 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. and 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. and TRAPP, R. (2017). Trends und Herausforderungen im internationalen Controlling. *Controlling*, 29(6), pp. 17-24.

ENDENICH, C. and 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. and 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. and 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. and 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. and 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. and BOUCOIRAN, T. (2012). International Budgeting - Challenges for German-French Corporations. *Journal of Management Control*, 23(1), pp. 5-25.

ENDENICH, C., HOFFJAN, A. and TRAPP, R. (2012). Wie strategisch sind Informationssysteme - Eine Analyse strategischer Controllingwerkzeuge in Informationssystemen. *Controlling*, 24(1), pp. 23-27.

ENDENICH, C., BRANDAU, M. and 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. and IKONOMOVA, T. (2010). Controlling in Osteuropa aus wissenschaftlicher und unternehmerischer Perspektive. *Controlling*, 54(5), pp. 318-322.

BRANDAU, M., ENDENICH, C., UFER, H.W. and NEUGEBAUER, S. (2010). International Vergleichendes Controlling - Empirische Ergebnisse zu Deutschland und Polen. *Controlling*, 22(10), pp. 573-578.

Books and book editor

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

Book chapters

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

ENDENICH, C. and TRAPP, R. (2019). Nachhaltigkeitscontrolling in Klein- und Mittelunternehmen [Sustainability Management Accounting in Small and Medium Enterprises]. In: 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. and ENDENICH, C. (2015). Zur International Vergleichenden Controllingforschung - Empirische Ergebnisse aus Deutschland, Spanien und Frankreich. In: *Praxishandbuch Controlling*. 1st ed. Springer.

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

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

Conferences

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Press

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

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

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

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

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

OTHER RESEARCH ACTIVITIES

Ad-hoc reviewer for :

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)
Since 2023	American Accounting Association - Management Accounting Section
Since 2011	Member of the European Accounting Association (EAA)

Other research activities

Since 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), Helsinki, Finland.
2019	Member of the Scientific Committee of the 2019 European Accounting Association (EAA) Annual Congress (Management Accounting & Accounting and Information Systems area), Paphos, Cyprus.
2018	Member of the Scientific Committee of the 2018 European Accounting Association (EAA) Annual Congress (Management Accounting & Accounting and Information Systems area), Milan, Italy.
2017	Member of the Scientific Committee of the 2017 European Accounting Association (EAA) Annual Congress (Management Accounting & Accounting and Information Systems area), Valencia, Spain.
Since 2012	Reviewer, session chair and discussant at various international conferences such as: 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

TEACHING EXPERIENCE

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