

# Stefan LINDER

Professor

Department: Accounting and Management

Control

ESSEC Business School

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Country of origin: Allemagne

## RESEARCH INTERESTS

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Management Control, Organizational Behavior, Management, Knowledge Management, Human

## EDUCATION

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2011 Ph.D., Copenhagen Business School, Denmark

2006 Doctorate, WHU – Otto Beisheim School of Management, Germany

## EMPLOYMENT

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### Full-time academic positions

2023 - Present Professor, ESSEC Business School, France

2017 - 2023 Associate Professor, ESSEC Business School, France

2011 - 2017 Assistant Professor, ESSEC Business School, France

### Other affiliations and appointments

2022 - 2025 Head of the Accounting and Management Control Department, ESSEC Business School, France

## GRANTS AND HONORS

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### Awards and Honors

2025 2024 Journal of Management Scholarly Impact Winner, Journal of Management ISSN: 0149-2063, United States of America

## PUBLICATIONS

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### Journal Articles

CASARIN, V., LECA, B., LINDER, S. and MORARU-ARFIRE, A. (2026). A principlist perspective on the ethicality of performance measurement systems. *Accounting Auditing Control*, 31(4), pp. 131-176.

CASARIN, V., LINDER, S., LECA, B. and MORARU-ARFIRE, A. (2025). Une perspective principiste sur l'éthique des systèmes de mesure de la performance. *Comptabilité, Contrôle, Audit*, 31(4 (Decembre)).

- TANNER, C., LINDER, S. and 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. and 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. and 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. and 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. and LINDER, S. (2019). Social Entrepreneurship Research: Past Achievements and Future Promises. *Journal of Management*, (15), pp. 70-95.
- FOSS, N.J. and 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. and 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. and 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. and 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. and 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. and 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. and 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. and 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. and 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). Substitutiv oder Komplementär? Zum Verhältnis der Investitionskontrolle zur Unternehmensorganisation und anderen Controllinginstrumenten. *Controlling*, pp. 633-638.
- KUNZ, J. and LINDER, S. (2011). Das Controllability Prinzip. *Wirtschaftswissenschaftliches*, 40(Februar), pp. 100-102.

- LINDER, S. and 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. and 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. and LINDER, S. (2010). Vignetten-Experiment. *Zeitschrift für Planung und Unternehmenssteuerung*, 21(2).
- LINDER, S. and RATEIKE, I. (2009). Planungssysteme als Maßanfertigung statt 'One-size-fits-all'. *Zeitschrift für Controlling & Management*, 53(4), pp. 231-236.
- LINDER, S. and WOLF, S. (2008). CFO und Controllerorganisation: Aktuelle Herausforderungen und Implikationen. *CFO aktuell*, pp. 160-164.
- LINDER, S., JUNG, S. and NEUMANN-GIESEN, A. (2007). Controlleraufgaben bei der Neugestaltung interner Servicebereiche. *Controller Magazin*, 32, pp. 333-337.
- LINDER, S., JUNG, S. and 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. and 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 für Controlling und Unternehmensführung*, 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. and WEBER, J. (2004). (Better) Budgeting oder Beyond Budgeting? Eine Analyse aus koordinierungstheoretischer Perspektive. *Controller Magazin*, 29, pp. 224-228.
- LINDER, S. and WEBER, J. (2004). Better Budgeting und Beyond Budgeting erfolgreich implementieren. *Controlling*, 16, pp. 677-681.
- LINDER, S. and WEBER, J. (2004). Herausforderungen der Implementierung von Better und Beyond Budgeting. *ControllerNews : die Zeitschrift für Controlling und Unternehmensführung*, pp. 67-70.
- LINDER, S., HIRSCH, B. and 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. and WEBER, J. (2003). Beyond Budgeting bei Verbundeffekten? *Zeitschrift für Controlling & Management*, 47, pp. 111-120.

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

### Books and book editor

FOSS, N.J. and 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. and ZAYER, E. (2004). *Verhaltensorientiertes Controlling: Der Mensch im Mittelpunkt*. Weinheim: Wiley.

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

### Book chapters

CASARIN, V. and LINDER, S. (2023). Employee Health for Strategic Adaptation: The Role of Enabling and Constraining Performance Measurement. In: 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. and ZICARI, A. (2023). Management Control and Stress: a Double-Edged Sword. In: Adrián Zicari, Tom Gamble eds. *The Employee and the Post-Pandemic Workplace*. 1st ed. London: Routledge.

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

LINDER, S. and SAX, J. (2020). Fostering Strategic Responsiveness: The Role of Middle Manager Involvement and Strategic Planning. In: 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. and FOSS, N.J. (2019). The Changing Nature of the Corporation and the Economic Theory of the Firm. In: 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. and LINDER, S. (2019). Chapter 1 Introduction: Adaptive Strategy-making in Turbulent Environments. In: 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. In: 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. and LINDER, S. (2015). Organizations and Markets. In: *The Oxford Handbook of Austrian Economics*. 1st ed. Oxford University Press.

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

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

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

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

LINDER, S. (2010). Managerial Innovation: A Glimpse at Individual-level Determinants. In: *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. In: *Performance Measurement and Management Control: Measuring and Rewarding Performance*. 1st ed. Amsterdam: Elsevier, pp. 95-125.

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

### Conference proceedings

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

### Conferences

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

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

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

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

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

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

LINDER, S. and TANNER, C. (2019). Who is corrupt? Individual differences in corruptive behavior. In: *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. In: *18th Annual conference of the European Academy of Management (EURAM 2018)*.

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

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

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.

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

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

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

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

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

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

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

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

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

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

### **Presentations at a Faculty research seminar**

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

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

### **Book reviews**

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

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

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

LINDER, S. and HORVÁTH, P. (2002). Controlling. München: Vahlen, Germany.

## Press

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. and SMITH, J. (2022). What Kind of Person Can Resist Corruption? *The New Nation*.

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

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

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

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

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

## OTHER RESEARCH ACTIVITIES

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### PhD Supervision

2022	S. SANGWON LEE (Université Cergy-Pontoise), Thesis jury member, First Placement: ESDES Lyon Business School UCLy
2019	Sabra KHAJEHNEJAD (ESSEC Business School), Thesis co-director, First Placement: Assistant Professor - KU Leuven
2016	V. -A. PORUMB (Université Cergy-Pontoise), Thesis jury member, First Placement: University of Groningen

## TEACHING EXPERIENCE

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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 Accounting, 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	Strategic Management Control, ESSEC Business School, France
2013	Managing Plans and Projects, ESSEC Business School, France
2013	Management ControlManagement Control, ESSEC Business School, Singapour
2013	Accounting Refresher, Part 2: Management Accounting, 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,

## PROFESSIONAL ACTIVITIES

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### Consulting

2008 - Present Management consultant (Free-lancer), Germany

## SERVICE

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Since 2022 Head of Department, ESSEC Business School, France

2018 - 2022 Member of the Pedagogical Committee of the BBA, Essec Global BBA, France

2014 - 2021 Member of Ph.D. committee, ESSEC Business School, France