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Pays d'origine: Allemagne

FORMATION

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

EXPERIENCE PROFESSIONNELLE

Positions académiques principales

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

PUBLICATIONS

Articles

- LINDER, S., LECA, B., CASARIN, V. et ZICARI, A. (2020). Designing Ethical Management Control: Overcoming the Harmful Effect of Management Control Systems on Job-Related Stress. *Journal of Business Ethics*, In press.
- ZOR, U., 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.
- 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.
- STONE, V., POORTVLIET, M., FEINDT, P., FÜHR, M., PURNHAGEN, K. et LINDER, S. (2017). The Essential Elements of a Risk Governance Framework for Current and Future Nanotechnologies. *Risk Analysis: An International Journal*.
- 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 and 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*, 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). Substitutiv 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 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. et WEBER, J. (2004). (Better) Budgeting oder Beyond Budgeting? Eine Analyse aus koordinations-theoretischer 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 für Controlling und Unternehmensführung*, 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

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

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.

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.

Conférences

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 Research (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.

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. (2021). Social Entrepreneurship. *ESSEC Knowledge*.

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

AUTRES ACTIVITES DE RECHERCHE

Supervision de thèses / HDR

2019 Sabra KHAJEHNEJAD (ESSEC Business School), Co-directeur de thèse, Premier Poste : Assistant Professor - KU Leuven

ACTIVITES PROFESSIONNELLES

Consulting

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

SERVICE

Depuis 2018 Member of the Pedagogical Committee of the BBA, Essec Global BBA, France

Depuis 2014 Membre du comité pour les PhD, ESSEC Business School, France