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Formation

Ph.D., Copenhagen Business School, Denmark

Doctorate, WHU-Otto Beisheim School of Management, Germany

Master en sciences économiques et commerciales (Dipl.-Kfm.), WHU-Otto Beisheim School of Management, Germany

Thèmes de recherche

- Planification stratégique et opérationnel
- Management et contrôle des investissements
- " autonomous strategic action ", entrepreneuriat dans les grands entreprises et " ambidexterity "
- Impact des systèmes du contrôle de gestion sur le comportement et la motivation humaine
- Les " vignette experiments " (ou " factorial surveys ") comme outil de recherche

Publications

✉ Publications académiques

Ouvrages

Investitionskontrolle: Grundzüge einer verhaltensorientierten Theorie. Wiesbaden (Germany) : Deutscher Universitäts Verlag, 2006

Verhaltensorientiertes Controlling: Der Mensch im Mittelpunkt . (avec J. Weber, B. Hirsch, E. Zayer). Weinheim (Germany) : Wiley / WHU, 2004

Budgeting, Better Budgeting oder Beyond Budgeting? Konzeptionelle Eignung und Implementierbarkeit . (avec J. Weber). 2ème édition. Weinheim (Germany) : John Wiley & Sons, 2003

Articles

"SOCIAL ENTREPRENEURSHIP RESEARCH: PAST ACHIEVEMENTS AND FUTURE PROMISES" (T. Saebi, N. Foss, S. Linder), *Journal of Management*, Numéro forthcoming

"CEO Characteristics and Budgeting Practices in Emerging Market SMEs" (U. Zor, C. Eendenich, S. Linder), *Journal of Small Business Management*, Numéro tba

"The Essential Elements of a Risk Governance Framework for Current and Future Nanotechnologies" (V. Stone, M. Poortvliet, P. Feindt, M. Führ, K. Purnhagen, JF. Damlencourt, J. Scott-Fordsmann , M. Ågerstrand , S. Gabbert, S. Linder, K. Bizer, T. Andersen, D. Hristozov , G. Streftaris), *Risk Analysis*, Numéro forthcoming

"Microfoundations of Organizational Goals: A Review And New Directions For Future Research" (N. Foss, S. Linder), *International Journal of*

Management Reviews, Numéro forthcoming

"Middle Managers' Engagement in Autonomous Strategic Actions: Does it Really Matter How Top Managers Use Budgets?" (S. Linder, S. Torp), *IEEE Transactions on Engineering Management*, Numéro 4

"Does Basel II affect the market valuation of discretionary loan loss provisions?" (M. Hamadi, A. Heinen, S. Linder, V. Porumb), *Journal of Banking and Finance*, Numéro tba

"Fostering strategic renewal: monetary incentives, merit-based promotions, and engagement in autonomous strategic action " (S. Linder), *Journal of Management Control*, avr. 2016, Vol. Volume 27, Numéro 2, p. 251--280

"Wise Choices: How Thoroughness of Opportunity Appraisal, Incentives, and Performance Evaluation Fit Together" (S. Linder, J. Lyngsie, N. Foss, S. Zahra), *IEEE Transactions on Engineering Management*, Numéro 4

"Antecedents to Autonomous Strategic Action: What about Decline?" (S. Linder, J. Bothello), *IEEE Transactions on Engineering Management*, Numéro 2

"Epistemics at Work: The Theory of Mind in Principal-Agent Relations" (S. Linder, N. Foss, D. Stea), *Oxford Handbooks Online - Scholarly Research Reviews*, févr. 2015, Vol. __, Numéro 10.1093/oxfordhb/9780199935406.013.8, p. __-

"Do Management Control Systems Foster or Hamper Middle Managers' Entrepreneurial Engagement?" (S. Linder, S. Torp), *International Journal of Strategic Change Management*, avr. 2014, Vol. 5, Numéro 2, p. 107-124

"With a view to make things better: individual characteristics and intentions to engage in management innovation" (S. Linder, J. Kunz), *Journal of Management & Governance*, nov. 2013, Vol. Volume 19, Numéro 3 , p. 525-556

"Substitutiv oder komplementär? Zum Verhältnis der Investitionskontrolle zur Unternehmensorganisation und anderen Controllinginstrumenten" (S. Linder), *Zeitschrift für Controlling*, nov. 2012, Vol. 24, Numéro 11, p. 633-638

"Organizational Control and Work Effort: Another Look at the Interplay of Rewards and Motivation" (J. Kunz, S. Linder), *European Accounting Review*, Numéro 3

"Das Controllability Prinzip" (J. Kunz, S. Linder), *Wirtschaftswissenschaftliches*, févr. 2011, Vol. 40, Numéro 2 (Februar), p. 100-102

"Vignetten-Experiment" (J. Kunz, S. Linder), *Zeitschrift für Planung und Unternehmenssteuerung*, juin 2010, Vol. 21, Numéro 2

"Influence of Management Control Systems on Knowledge Processes – A Behavioral Perspective" (J. Kunz, S. Linder), *International Journal of Strategic Change Management*, janv. 2010, Vol. 2, Numéro 1, p. 54-72

"Planungssysteme als Maßanfertigung statt 'One-size-fits-all'" (S. Linder, I. Rateike), *Zeitschrift für Controlling & Management*, sept. 2009, Vol. 53, Numéro 04, p. 231-236

"CFO und Controllerorganisation: Aktuelle Herausforderungen und Implikationen" (S. Linder, S. Wolf), *CFO aktuell*, août 2008, p. 160-164

"Controlleraufgaben bei der Neugestaltung interner Servicebereiche" (S.

Linder, S. Jung, A. Neumann-Giesen), *Controller Magazin*, juil. 2007, Vol. 32, p. 333-337

"Key Performance Indicators: Instrumente zur Steuerung interner Dienstleistungen" (S. Linder, S. Jung, A. Neumann-Giesen), *CFO aktuell*, avr. 2007, p. 66-69

"Possible dysfunctional effects of Post-Completion Audits" (S. Linder), *Journal of Cost Management*, janv. 2007, Vol. 21, p. 36-41

"Investitionskontrollen: Nutzenbeurteilung in Theorie versus Praxis" (S. Linder), *Controlling*, févr. 2006, Vol. 18, p. 85-90

"Problems Associated with Conducting Post-Completion Audits: A Review of the Research" (S. Linder), *Corporate Finance Review*, juil. 2005, Vol. 10, p. 10-20

"Investitionskontrollen als Instrument der Zielpräzisierung" (S. Linder), *Investitionskontrollen als Instrument der Zielpräzisierung*, avr. 2005, p. 79-80

"Budgeting, Better Budgeting or Beyond Budgeting: Which is best suited for coordinating activities at your organization?" (S. Linder, J. Weber), *Journal of Cost Management*, mars 2005, Vol. 19, p. 20-28

"Better Budgeting und Beyond Budgeting erfolgreich implementieren" (S. Linder, J. Weber), *Controlling*, déc. 2004, Vol. 16, p. 677-681

"Neugestaltung der Budgetierung: Relative, benchmarkorientierte oder absolute, intern orientierte Ziele ?" (S. Linder, B. Hirsch, J. Weber), *Zeitschrift für Planung und Unternehmenssteuerung*, sept. 2004, Vol. 15, Numéro 1, p. 57-75

"Wie (un)zuverlässig sind Investitionsplanungen? Ein Überblick über den Stand der empirischen Forschung zur Verbreitung von Fehlern und Verzerrungen in Investitionsplanungen " (S. Linder), *Zeitschrift für Controlling & Management*, août 2004, Vol. 48, Numéro : special issue on capital expenditure management, p. 47-57

"(Better) Budgeting oder Beyond Budgeting? Eine Analyse aus koordinations-theoretischer Perspektive" (S. Linder, J. Weber), *Controller Magazin*, mai 2004, Vol. 29, p. 224-228

"Herausforderungen der Implementierung von Better und Beyond Budgeting" (S. Linder, J. Weber), *ControllerNews*, avr. 2004, p. 67-70

"Beyond Budgeting bei Verbundeffekten?" " (S. Linder, D. Spillecke, J. Weber), *Zeitschrift für Controlling & Management*, mars 2003, Vol. 47, Numéro special issue on operative planning, p. 111-120

"Stand der Planung und Kontrolle betrieblicher Investitionen" (S. Linder, D. Spillecke, J. Weber), *Kostenrechnungspraxis*, juin 2002, Vol. 46, Numéro 5, p. 291-297

Chapitres

Autonomy and Leadership Support as Antecedents to Intrapreneurship: Value of Vignette Experiments for Research on Strategic Responsiveness. In: *Strategic Responsiveness and Adaptive Organizations: New Research Frontiers in International Strategic Management.* : Emerald, 2018, p. tba-tba

The Changing Nature of the Corporation and the Economic Theory of the Firm. In: *Oxford Handbook of the Corporation* (avec N. Foss). Oxford (UK) :

Oxford University Press, Charles R. T. O'Kelley, Justin O'Brien, and Thomas Clarke. 2017, p. nn-nn

ORGANIZATIONS AND MARKETS. In: *Oxford Handbook of Austrian Economics* (avec N. Foss, P. Klein). Oxford (UK) : Oxford University Press, Boettke, P., Coyne, C.. 2015, p. nn-nn

UNDERSTANDING ORGANIZATIONAL ADVANTAGE: HOW THE THEORY OF MIND ADDS TO THE ATTENTION-BASED VIEW OF THE FIRM. In: *Advances in Strategic Management* (avec D. Stea, N. Foss). n/a (n/a) : Emerald Group Publishing Limited, Giovanni Gavetti and William Ocasio. 2015, p. 279-301

Agency Theory. In: *International Encyclopedia of the Social & Behavioral Sciences* (avec N. Foss). New York and others (USA and The Netherlands) : Elsevier, Bryant, P., Mathews, J. A., James D. Wright . 2015, p. nn-nn

Investitionsentscheidungen aus verhaltensorientierter Perspektive. In: *Verhaltensanalyse im Controlling* (avec J. Weber, B. Hirsch, E. Zayer). Weinheim (Germany) : Wiley, Jürgen Weber. 2014, p. 33-49

The Soft Side of Strategic Risk Management: How Top Managers' Leadership Style Affects Volatility in Performance. In: *Contemporary Challenges in Risk Management: Dealing with Risk, Uncertainty and the Unknown* (avec S. Torp). Houndsmills, Basingstoke, Hampshire (United Kingdom) : Palgrave Macmillan, Torben Juul Andersen. 2014, p. 116-140

The Use of Vignette Experiments in Business Strategy Research. In: *International Business Strategy and Entrepreneurship*. Hershey, PA (USA) : IGI Global, Patricia Ordonez de Pablos. 2014, p. 82-94

Buy one, get one free: Benefits of following the controllability principle for intrinsic motivation?. In: *Performance Measurement and Management Control* (avec J. Kunz). Bingley (UK) : Emerald Publishing, Antonio Davila, Marc J. Epstein, Jean-François Manzoni. 2012, p. 339-362

Managerial Innovation: A Glimpse at Individual-level Determinants. In: *Economic Themes*. Athens (Greece) : ATINER, Roufagalas, J. . 2010, p. 349-361

Tying vs. Not-Tying Post-Completion Reviews to extrinsic Rewards or Punishments. In: *Performance Measurement and Management Control: Measuring and Rewarding Performance*. Amsterdam (The Netherlands) : Elsevier, Epstein, M. J., Manzoni, J-F. . 2008, p. 95-125

Investitionskontrolle. In: *Vahlens großes Auditing Lexikon*. Munich (Germany) : Franz Vahlen, Carl-Christian Freidank, , Laurenz Lachnit , Jörg Tesch . 2007

📖 Publications professionnelles

Articles

"Controllability sinnvoll einsetzen" (S. Linder, J. Kunz), *Controlling & Management Review*, Numéro 4

"Effektives Risiko- und Chancenmanagement in turbulenten Zeiten: Wie Sie Szenarien und Simulationen richtig nutzen" (S. Linder, J. Spitzner), *Risk, Compliance & Audit*, oct. 2010, Vol. n/a, Numéro 5, p. 14-19

▾ Autres publications

Articles de presse

"Simulieren geht ohne Weltformel". *Frankfurter Allgemeine Zeitung*, 21 févr. 2011, p. 10-10 (Management des risques; simulation des risques)

Recension d'ouvrage

"Controlling: Konzeption, Aufgaben, Instrumente". (HU. Küpper) *Zeitschrift für Controlling & Management*, 2005, vol. 50, Numéro d'édition 4, p. 325-326

"Beyond Budgeting umsetzen - Erfolgreich planen mit Advanced Budgeting". (Horváth & Partners (hrsg) *Zeitschrift für Controlling & Management*, 2005, vol. 49, p. 29-30

"Beyond Budgeting, Better Budgeting – Ohne feste Budgets zielorientiert führen und erfolgreich steuern". (N. Pfläging) *Zeitschrift für Controlling & Management*, 2004, vol. 48, p. 163-164

"Controlling". (P. Horváth) *Kostenrechnungspraxis*, 2002, vol. 46, Numéro d'édition 8, p. 387-388

Enseignement

▾ Enseignement à l'ESSEC

Bachelor

- Strategic Management Control

Master:

- Management Control

- Pre-MSc Accounting Refresher, part 2: management accounting

- Strategic Cost Management

- Managing Plans and Projects

- Costs, Decisions, Simulations

- Project Controlling and Performance Management, Master LIIP

EMBA

- Managerial Accounting

Ph.D.

- Ph.D. course on Management Systems research (co-taught)

▾ Autres activités pédagogiques

Research method related publications:

-The Use of Vignette Experiments in Business Strategy Research, in: De Pablos, P. O. (Hrsg.), *International Business Strategy and Entrepreneurship*, IGI Global, 2013, S. 82-94.

-Vignetten-Experiment (mit Jennifer Kunz), *Zeitschrift für Planung und Unternehmenssteuerung*, 21. Jahrgang, 2011: 211-222.

Autres activités

▾ Activités scientifiques

Communications présentées à des conférences

-2015 (June), Incentives, Internalized, and Bank Managers' Socially Responsible Behavior, *2015 European Academy of Management Conference*, Warsaw, Poland

-2014 (July), A Glimpse at the Dark Side of Management Control, *Critical Perspectives on Accounting*, Canada, Toronto (with A. Zicari and M. Kerveillant)

-2014 (June), Middle Manager Engagement in Autonomous Strategic Action: Opening the Black Box, *SMS Special Conference 2014*, Copenhagen, Denmark

-2013 (Dec.), Incentives for Socially Responsible Behavior (or Management?) (SRB): Is "Bribing" Managers a Promising Way to Foster SRB?, *4th European Reward Management Conference*, Brussels, Belgium (with N. Mottis)

-2013 (Sept.), Does a Carrot Truly Help to Motivate? Incentives and Managers' Motivation for Autonomous Strategic Action, *EIASM 7th Conference on Performance Measurement and Management Control*, Barcelona, Spain (with M.L. Gomez)

-2013 (Sept.), Free to Choose? Organizational Context and the Intensity of Opportunity Evaluation, *EIASM 7th Conference on Performance Measurement and Management Control*, Barcelona, Spain (with J. Lyngsie, N. J. Foss and S.A. Zahra)

-2013 (June), Need A Break? How Organizational Control Systems Affect Perceived Stress In Young Employees, *Aalto University Management Accounting Research Workshop*, Helsinki, Finland

-2012 (Aug), Dealing with the Costly Lower-tail: Realizing the Promises of Participation Through Formal Planning, *2012 Academy of Management Annual Meeting*, Boston, USA

-2011 (Nov.), Rewarding Imagination: Motivating Individuals to Autonomous Strategic Action, *1st International Conference in Entrepreneurship, Innovation and SMEs*, France

▾ Affiliations et activités académiques

Member of ESSEC's Ph.D. committee

▾ Expérience professionnelle

Management consultant (Free-lancer)

2006 - 2008: Management consultant, Bonn (Germany)