

# Christoph ENDENICH

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Département: Comptabilité et contrôle de gestion

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## DIPLÔMES

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### DIPLÔMES

2012	Ph.D. en Comptabilité de Gestion (TU Dortmund Universität Allemagne)
2008	Diplôme en Administration Commerciale (Universität zu Köln Allemagne)
2023	Global Colloquium on Participant-Centered Learning (Harvard Business School États-Unis)
2024	Case Writing Workshop (Harvard Business School Inde)

## CARRIÈRE

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### POSITIONS ACADÉMIQUES PRINCIPALES

2024 - Présent      Professeur (ESSEC Business School France)

### AUTRES POSITIONS ACADÉMIQUES

2025 - 2028-09-01    Directeur académique du Global BBA (ESSEC Business School France)

## PUBLICATIONS

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### ARTICLES

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

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

[BRANDAU, M., ENDENICH, C., LUTHER, R. et 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.](#)

[ENDENICH, C. et 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. et 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.](#)

[HOFFJAN, A., ENDENICH, C. et TRAPP, R. \(2017\). Trends und Herausforderungen im internationalen Controlling. \*Controlling\*, 29\(6\), pp. 17-24.](#)

[ENDENICH, C. et 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. et 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.](#)

[ENDENICH, C., TRAPP, R. et BRANDAU, M. \(2017\). Management Accounting Networks in Corporate Processes - a Cross-National Study. \*Journal of Accounting and Organizational Change\*, 13\(1\), pp. 25-43.](#)

[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.](#)

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

[ENDENICH, C., BRANDAU, M. et HOFFJAN, A. \(2011\). Two Decades of Research on Comparative Management Accounting - Achievements and Future Directions. \*Australian Accounting Review\*, 21\(4\), pp. 365-382.](#)

[HOFFJAN, A., ENDENICH, C., TRAPP, R. et BOUCOIRAN, T. \(2012\). International Budgeting - Challenges for German-French Corporations. \*Journal of Management Control\*, 23\(1\), pp. 5-25.](#)

[BRANDAU, M., ENDENICH, C., HOFFJAN, A. et TRAPP, R. \(2013\). Institutional Drivers of](#)

[Conformity - Evidence for Management Accounting from Brazil and Germany. \*International Business Review\*, 22\(2\), pp. 466-479.](#)

[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. et 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. et 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.](#)

[ENDENICH, C., HOFFJAN, A., SCHLICHTING, T. et TRAPP, R. \(2016\). Harmonizing Management Accounting in International Subsidiaries: Beyond National Borders. \*Journal of Business Strategy\*, 37\(1\), pp. 27-33.](#)

[CAVELIUS, F., ENDENICH, C. et 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.](#)

[ENDENICH, C., HOFFJAN, A., KRUTOFF, A. et 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. et 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., HAHN, R., REIMSBACH, D. et 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. et 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. et 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.](#)

[BECKER, S.D. et 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.](#)

## LIVRES

[ENDENICH, C. \(2012\). \*Comparative Management Accounting - Ein Vergleich der Controllingforschung und -praxis in Deutschland und Spanien.\* Wiesbaden: Springer.](#)

## CHAPITRES

[HOFFJAN, A. et ENDENICH, C. \(2015\). Zur International Vergleichenden Controllingforschung - Empirische Ergebnisse aus Deutschland, Spanien und Frankreich. Dans: \*Praxishandbuch Controlling.\* 1st ed. Springer.](#)

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

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

[ENDENICH, C. et TRAPP, R. \(2019\). Nachhaltigkeitscontrolling in Klein- und Mittelunternehmen \[Sustainability Management Accounting in Small and Medium Enterprises\]. Dans: Birgit Feldbauer-DurstmüllerStefan Mayr \(ed.\). \*Controlling – Aktuelle Entwicklungen und Herausforderungen \[Management Accounting – Current Trends and Challenges\].\* 1st ed. Berlin: Springer, pp. 229-246.](#)

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

## COMMUNICATIONS DANS UNE CONFÉRENCE

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

[ENDENICH, C. \(2017\). Management Control Systems in the Entrepreneurial Arena -Refining the New Control Paradigm. Dans: 40th European Accounting Association \(EAA\) Annual Congress.](#)

[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.](#)

[ANDRE, K., ENDENICH, C. et ZICARI, A. \(2018\). L'impact de la digitalisation sur le rôle du contrôleur de gestion. Dans: 39eme Congrès de l'Association Francophone de Comptabilité 2018.](#)

[ENDENICH, C. \(2017\). Management Control Systems in the Entrepreneurial Arena – Refining the New Control Paradigm. Dans: 2017 Midyear Meeting of the Management Accounting Section of the American Accounting Association \(AAA\).](#)

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

[ENDENICH, C. et TRAPP, R. \(2016\). Signaling Effects of Scholarly Profiles – a Longitudinal Perspective on the Editorial Boards of the Accounting Review. Dans: 39th Annual Congress of the European Accounting Association.](#)

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

[HAHN, R., REIMSBACH, D., R., WICKERT, C. et ENDENICH, C. \(2018\). What Explains the "Dormant" Stage of Management Ideas? The Case of Integrated Reporting. Dans: 2018 American Accounting Association Annual Meeting.](#)

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

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

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

[ENDENICH, C. et TRAPP, R. \(2024\). Jurisdictional Claims of Management Accountants in the Digital Age — An Analysis of Knowledge-Related Dynamics. Dans: 2024 American Accounting Association - Management Accounting Section Midyear Meeting. Orlando.](#)

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

## INTERVIEWS : EMISSION RADIO - TV - PRESSE ÉCRITE

[ENDENICH, C. 2022. Interview: Digital opportunity: Insights from Germany. Mars.](#)

[GAMBLE, T., CAVELIUS, F., ENDENICH, C. et ZICARI, A. 2023. Interview: How Big Data Will Impact the Role of Management Controllers. Août.](#)

## ARTICLES OU VIDÉOS DE VULGARISATION

[ENDENICH, C. \(2023\). Better Together: How Entrepreneurial Ecosystems Influence Startups. ESSEC Knowledge.](#)

[ENDENICH, C. et BECKER, S.D. \(2023\). Pourquoi tant de start-up adoptent-elles la même philosophie de développement ? The Conversation.](#)

[BECKER, S.D. et ENDENICH, C. \(2023\). La méthode Lean Startup : contrainte ou opportunité ? Maddynews.](#)

[ENDENICH, C. \(2018\). Why Research Diversity Matters. ESSEC Knowledge.](#)

[BECKER, S.D., ENDENICH, C. et BROWN, D. \(2023\). Three Mechanisms Driving Early-Stage Companies To Follow The Lean Startup Principles. Forbes.](#)

## AUTRE

[ENDENICH, C. \(2021\). Research Report – From digitization to digital transformation: The role of French and German management accountants in the digital age. London: Royaume-Uni.](#)

[ENDENICH, C., CAVELIUS, F. et ZICARI, A. \(2021\). Bystanders or Changemakers? Rethinking the Role of Management Controllers in the Digital Age. Paris: COBS Insights: France.](#)

## ACTIVITÉS DE RECHERCHE

### Participation au comité scientifique d'une conférence ou reviewer pour une conférence

- 2019 - 2019: Membre du Comité Scientifique du Congrès en 2019 de la European Accounting Association (EAA, Secteur Comptabilité de Gestion et Système d'informations), Paphos, Chypre
- 2018 - 2018: Membre du Comité Scientifique du Congrès en 2018 de la European Accounting Association (EAA, Secteur Comptabilité de Gestion et Système d'informations), Milan, Italie.
- 2017 - 2017: Membre du Comité Scientifique du Congrès en 2017 de la European Accounting Association (EAA, Secteur Comptabilité de Gestion et Système

- d'informations), Valence, Espagne.
- 2023 - 2023: Member of the Scientific Committee of the 2023 European Accounting Association (EAA) Annual Congress (Management Accounting & Accounting and Information Systems area), Paphos, Cyprus.
- 2023 - Présent: Member of the Scientific Committee of the 2024 European Accounting Association (EAA) Annual Congress (Management Accounting & Accounting and Information Systems area), Bucharest, Romania
- 2012 - Présent: Relecteur, session chair and débateur lors de diverses conférences internationales: 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

### **Membre d'une association académique**

- 2011 - Présent: Membre, European Accounting Association (EAA)
- 2023 - Présent: American Accounting Association - Management Accounting Section

### **Fonction dans une association académique**

- 2019 - 2022: (Co-)Editor of the Newsletter of the European Accounting Association (EAA)

### **Reviewer pour un journal**

- Relecteur pour 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