

Stefan LINDER

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Professeur

Département: Comptabilité et contrôle de gestion

Campus de Cergy

CARRIÈRE

POSITIONS ACADÉMIQUES PRINCIPALES

2011 - 2017-08-31 Professeur assistant (ESSEC Business School France)

2017 - 2023-09-01 Professeur associé (ESSEC Business School France)

2023 - Présent Professeur (ESSEC Business School France)

AUTRES POSITIONS

2022 - 2025-08-31 responsable du département Comptabilité et contrôle de gestion (ESSEC Business School France)

PUBLICATIONS

ARTICLES OU VIDÉOS DE VULGARISATION

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

[LINDER, S. \(2021\). Social Entrepreneurship. *ESSEC Knowledge*.](#)

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

[LINDER, S., TANNER, C., SOHN, M. et SMITH, J. \(2022\). What Kind of Person Can Resist Corruption? *The New Nation*.](#)

[LINDER, S., SOHN, M. et TANNER, C. \(2022\). Sind wir eigentlich alle korrupt? *Wirtschaftspsychologie heute*.](#)

[CASARIN, V., LECA, B., LINDER, S. et ZICARI, A. \(2020\). Ethics in Control Systems: Let's Go](#)

[Beyond Simple Compliance! Council on Business & Society Insights.](#)

[LINDER, S. \(2025\). Surveiller le travail de ses collègues : et si c'était plus positif qu'on ne le pense ? Le Point.](#)

COMMUNICATIONS DANS UNE CONFÉRENCE

[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. \(2011\). Rewarding Imagination: Motivating Individuals to Autonomous Strategic Action. Dans: 1st International Conference in Entrepreneurship, Innovation and SMEs.](#)

[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.](#)

[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.](#)

[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. \(2012\). Dealing with the Costly Lower-tail: Realizing the Promises of Participation Through Formal Planning. Dans: 2012 Academy of Management Annual Meeting.](#)

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

[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 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. \(2018\). 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 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.](#)

[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., 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. 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.](#)

[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.](#)

[CASARIN, V. et LINDER, S. \(2022\). Assessing the Ethicality of Performance Measurement Systems: A Principlist Perspective and Scale. Dans: 2022 European Academy of Management \(EURAM\) Annual Conference. Zurich.](#)

[CASARIN, V., LINDER, S. et LECA, B. \(2024\). Self-Determination Theory for Understanding the Ethicality of Numbers in Management Control. Dans: 2024 New Directions in Management Accounting. Milan.](#)

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

ARTICLES

[SAEBI, T., FOSS, N.J. et LINDER, S. \(2019\). Social Entrepreneurship Research: Past Achievements and Future Promises. *Journal of Management*, \(15\), pp. 70-95.](#)

[LINDER, S. \(2012\). Substitutiv oder Komplementär? Zum Verhältnis der Investitionskontrolle zur Unternehmensorganisation und anderen Controllinginstrumenten. *Controlling*, pp. 633-638.](#)

[STONE, V., POORTVLIET, M., FEINDT, P., FÜHR, M., PURNHAGEN, K. et 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. et WEBER, J. \(2004\). Herausforderungen der Implementierung von Better und Beyond Budgeting. *ControllerNews : die Zeitschrift fu?r Controlling und Unternehmensfu?hrung*, pp. 67-70.](#)

[LINDER, S. \(2005\). Investitionskontrollen als Instrument der Zielprazisierung. *ControllerNews : die Zeitschrift fu?r Controlling und Unternehmensfu?hrung*, pp. 79-80.](#)

[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. \(2016\). Fostering Strategic Renewal: Monetary Incentives, Merit-Based Promotions, and Engagement in Autonomous Strategic Action. *Journal of Management Control*, 27\(2\), pp. 251-280.](#)

[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.](#)

[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.](#)

[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.](#)

[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.](#)

[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 & Finance*, 70, pp. 177-192.](#)

[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*, 19, pp. 525-556.](#)

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

[LINDER, S., SPILLECKE, D. et WEBER, J. \(2003\). Beyond Budgeting bei Verbundeffekten?". *Zeitschrift fu?r Controlling & Management*, 47, pp. 111-120.](#)

- [LINDER, S. et WEBER, J. \(2004\). \(Better\) Budgeting oder Beyond Budgeting? Eine Analyse aus koordinierungstheoretischer 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. \(2005\). 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. \(2005\). Problems Associated with Conducting Post-Completion Audits: A Review of the Research. *Corporate Finance Review*, 10, pp. 10-20.](#)
- [LINDER, S. \(2006\). Investitionskontrollen: Nutzenbeurteilung in Theorie versus Praxis. *Controlling*, 18, pp. 85-90.](#)
- [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. et WOLF, S. \(2008\). CFO und Controllerorganisation: Aktuelle Herausforderungen und Implikationen. *CFO aktuell*, pp. 160-164.](#)
- [KUNZ, J. et LINDER, S. \(2010\). Vignetten-Experiment. *Zeitschrift für Planung und Unternehmenssteuerung*, 21\(2\).](#)
- [KUNZ, J. et LINDER, S. \(2011\). Das Controllability Prinzip. *Wirtschaftswissenschaftliches*, 40\(Februar\), pp. 100-102.](#)
- [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. et RATEIKE, I. \(2009\). Planungssysteme als Maßanfertigung statt 'One-size-fits-all'. *Zeitschrift für Controlling & Management*, 53\(4\), pp. 231-236.](#)
- [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.](#)

[LINDER, S., LECA, B., ZICARI, A. et 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.](#)

[TANNER, C., LINDER, S. et 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. et LINDER, S. \(2022\). Why the type of information observable to peers matters: Peer monitoring and performance measure manipulation. *Management Accounting Research*, 57, pp. 100815.](#)

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

CHAPITRES

[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.](#)

[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.](#)

[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.](#)

[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.](#)

[LINDER, S. \(2007\). Investitionskontrolle. Dans: *Vahlens großes Auditing Lexikon*. 1st ed. Munich: Vahlen.](#)

[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.](#)

[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. \(2010\). Managerial Innovation: A Glimpse at Individual-level Determinants. Dans: *Economic Themes*. 1st ed. Athens: Athens Institute for Education and Research \(ATINER\), pp. 349-361.](#)

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

[CASARIN, V. et LINDER, S. \(2023\). Employee Health for Strategic Adaptation: The Role of Enabling and Constraining Performance Measurement. Dans: Torben J. Andersen \(ed.\). *Responding to Uncertain Conditions: New Research on Strategic Adaptation*. 1st ed. Bingley: Emerald Publishing Limited, pp. 91-105.](#)

[LINDER, S. et SAX, J. \(2020\). Fostering Strategic Responsiveness: The Role of Middle Manager Involvement and Strategic Planning. Dans: 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.](#)

[CASARIN, V., LECA, B., LINDER, S. et ZICARI, A. \(2023\). Management Control and Stress: a Double-Edged Sword. Dans: Adrián Zicari, Tom Gamble eds. *The Employee and the Post-Pandemic Workplace*. 1st ed. London: Routledge.](#)

[ANDERSEN, T.J., TORP, S. et LINDER, S. \(2019\). Chapter 1 Introduction: Adaptive Strategy-making in Turbulent Environments. Dans: 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. Dans: 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.](#)

COMPTE-RENDUS D'OUVRAGE

[LINDER, S. et HORVÁTH, P. \(2002\). Controlling. München: Vahlen, 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. \(2005\). 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.](#)

LIVRES

[WEBER, J., HIRSCH, B., LINDER, S. et ZAYER, E. \(2004\). Verhaltensorientiertes Controlling: Der Mensch im Mittelpunkt. Weinheim: Wiley.](#)

[LINDER, S. \(2006\). Investitionskontrolle: Grundzüge einer verhaltensorientierten Theorie. Wiesbaden: Deutscher Universitätsverlag.](#)

[LINDER, S. et WEBER, J. \(2003\). Budgeting, Better Budgeting oder Beyond Budgeting? Konzeptionelle Eignung und Implementierbarkeit. Weinheim: John Wiley & Sons, Inc.](#)

[FOSS, N.J. et LINDER, S. \(2019\). Microfoundations: Nature, Debate, and Promise. Cambridge: Cambridge University Press.](#)

ACTES D'UNE CONFÉRENCE

[CASARIN, V. et LINDER, S. \(2024\). Humanizing Performance Measurement: Assessing the Non-maleficence of Performance Measurement Systems. Dans: 84th Annual Meeting of the Academy of Management \(AOM 2024\). Chicago: Academy of Management.](#)

SERVICES

2014 - 2021: Membre du comité pour les PhD (ESSEC Business School France)
2018 - 2022: Member of the Pedagogical Committee of the BBA (Essec Global BBA France)
2022 - Présent: Head of Department (ESSEC Business School France)

ACTIVITÉS PROFESSIONNELLES

Consulting

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