Stefan LINDER
Professor

linder@essec.edu

Department: Accounting and Management Control
Campus de Cergy

CAREER

FULL-TIME ACADEMIC APPOINTMENTS

2011 - 2017-08-31	Assistant Professor (ESSEC Business School France)
2017 - 2023-09-01	Associate Professor (ESSEC Business School France)
2023 - Now	Professor (ESSEC Business School France)

OTHER APPOINTMENTS

2022 - 2025-08-31	Head of the Accounting and Management Control Department (ESSEC Business School France)

PUBLICATIONS

PRESS ARTICLE, VIDEO OR OTHER POPULAR MEDIA

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*.

PRESENTATIONS AT AN ACADEMIC OR PROFESSIONAL CONFERENCE

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 Reserch (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.

JOURNAL 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). Subsitutiv 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 Zielpräzisierung. *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 für Controlling & Management, 47, pp. 111-120.

LINDER, S. et WEBER, J. (2004). (Better) Budgeting oder Beyond Budgeting? Eine Analyse aus koordinationstheoretischer 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)).

BOOK CHAPTERS

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.

BOOK REVIEWS

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.

BOOKS

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.

CONFERENCE PROCEEDINGS

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:	Member of Ph.D. committee (ESSEC Business School France)
2018 - 2022:	Member of the Pedagogical Committee of the BBA (Essec Global BBA France)
2022 - Now:	Head of Department (ESSEC Business School France)

PROFESSIONAL ACTIVITIES

Consulting

2008 - Now:	Management consultant (Free-lancer) (Germany)