

## CURRICULUM VITAE

### **BURKHARD PEDELL**

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#### **CURRENT AFFILIATION**

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Germany

#### **PERSONAL DATA**

Date of birth: September 4, 1967  
Place of birth: Starnberg, Germany

#### **FIELDS OF INTEREST**

Cost and Revenue Management, Risk Management, Rate  
Regulation, Behavioural Control and Incentive Systems

#### **ACADEMIC DEGREES**

2004                      Habilitation (equiv. postdoctoral lecture qualification)  
                                 Munich School of Management, University of Munich

1999                      Promotion (equiv. Ph.D. in business administration)  
                                 Munich School of Management, University of Munich

1995                      Diplom-Volkswirt (equiv. M.Sc. in economics)  
                                 Department of Economics, University of Munich

## **SCHOLARSHIPS AND AWARDS**

2011	Text book award of the German Academic Association for Business Research
2005	Austrian Controller Award
2002	Deutsche Forschungsgemeinschaft (German Research Foundation)
2002	Fulbright Scholarship
1992-1995	Studienstiftung des Deutschen Volkes (German National Scholarship Foundation)

## **CURRENT POSITION**

Since 2005	Full Professor, Director of the Chair of Management Accounting and Control, University of Stuttgart
Since 2007	Senior Fellow, Risk Management and Decision Processes Center, The Wharton School of the University of Pennsylvania

## **EDITORIAL AND OTHER BODIES**

Since 2011	Member of the Board of Förderkreis Betriebswirtschaft an der Universität Stuttgart
Since 2008	Editor of Controlling – Zeitschrift für erfolgsorientierte Unternehmensführung
Since 2007	Head of the working group 'Regulation', Schmalenbach-Gesellschaft für Betriebswirtschaft
Since 2007	Member of the Scientific Committee of Deutsches Institut für Interne Revision (German Institute of Internal Auditors)
Since 2006	Editor of the series 'Controlling und Management', nomos publishing company
Since 2005	Head of the working group 'Controlling', Förderkreis Betriebswirtschaft an der Universität Stuttgart

## PREVIOUS POSITIONS

2011	Visiting Scholar, Discipline of Accounting, University of Sydney, Australia
2006-2010 and 2012-2013	Dean of Students, Management and Economics, University of Stuttgart
2004-2005	Associate Professor (Wissenschaftlicher Oberassistent); Institute for Production Management and Managerial Accounting, Munich School of Management
2002	Postdoctoral Fellow, Risk Management and Decision Processes Center, The Wharton School, Philadelphia
1999-2004	Assistant Professor (Wissenschaftlicher Assistent), Institute for Production Management and Managerial Accounting, Munich School of Management
1995-1999:	Lecturer and Research Assistant (Wissenschaftlicher Mitarbeiter), Institute for Production Management and Managerial Accounting, Munich School of Management
1995-1997	Assistant of the Dean, Munich School of Management
1993-1994:	Student Helper, Institute for Production Management and Managerial Accounting, Munich School of Management
1991-1993:	Student Helper, Seminar for Labor and Population Economics, Department of Economics, University of Munich
1988-1990:	Deutsche Bank, Munich
INTERNSHIPS	Hypovereinsbank - Project Finance (Paris, France) Siemens Components - Management Accounting (Iselin NJ) Siemens Electric - Corporate Planning (Toronto, Canada)

## **LECTURE VISITS**

2004	University of Hanover
2000	University of Ingolstadt
1999-2000	Wirtschafts- und Sozialwissenschaftliche Hochschule Lahr

## **REFEREE FOR SCIENTIFIC JOURNALS**

- Zeitschrift für betriebswirtschaftliche Forschung
- Schmalenbach Business Review
- Zeitschrift für Betriebswirtschaft
- Die Betriebswirtschaft
- Management Accounting Research
- Zeitschrift für Planung und Unternehmenssteuerung
- Zeitschrift für Controlling und Management
- Die Unternehmung

## PUBLICATIONS

### MONOGRAPHS

Kostenrechnung: Eine entscheidungsorientierte Einführung (Management Accounting: A decision-oriented introduction), 2<sup>nd</sup> edition, together with Gunther Friedl and Christian Hofmann, Munich 2013 (1<sup>st</sup> edition 2010).

Controlling: Konzeption, Aufgaben, Instrumente (Management Control: Concept, Functions, Instruments), together with : Hans-Ulrich Küpper, Gunther Friedl, Christian Hofmann und Yvette Hofmann, 6<sup>th</sup> edition, Stuttgart 2013.

Regulatory Risk and the Cost of Capital. Determinants and Implications for Rate Regulation, Berlin et al. 2006.

Controlling mit SAP R/3 (Management Accounting with SAP R/3), 6<sup>th</sup> edition, together with Gunther Friedl and Christian Hiltz, Wiesbaden 2012 (5<sup>th</sup> edition 2008, 4<sup>th</sup> edition 2005, 3<sup>rd</sup> edition 2003, 2<sup>nd</sup> edition 2002, 1<sup>st</sup> edition 2002).

Übungsbuch zur Kosten- und Erlösrechnung (Practices in Cost and Revenue Accounting), 6<sup>th</sup> ed., together with Hans-Ulrich Küpper and Gunther Friedl, Munich 2011 (5<sup>th</sup> edition 2007, 4<sup>th</sup> edition 2003).

Commitment als Wettbewerbsstrategie (Commitment as Competitive Strategy, Duncker&Humblot, Berlin 2000 (doctoral dissertation).

### EDITORSHIPS

Management vernetzter Produktionssysteme: Innovation, Nachhaltigkeit und Risikomanagement (Management of Networked Production Systems: Innovation, Sustainability and Risk Management), edited together with Hans-Georg Kemper and Henry Schäfer, Munich 2011.

Regulierung in Netzindustrien (Regulation in Network Industries), Sonderheft 2/2011 der ZfbF, edited together with Christoph Müller.

Wertbeitrag der Internen Revision: Ansätze zur Messung Steuerung und Kommunikation (Value Added of Internal Auditing: Concepts for Measurement, Control and Communication), edited together with Hubertus M. Buderath, Andreas Herzig and Annette G. Köhler, Stuttgart 2010.

#### ARTICLES

Kennzahleneinsatz in der Nachhaltigkeitsberichterstattung -  
Eine empirische Analyse anhand der Nachhaltigkeitsberichte der DAX-Unternehmen (The Use of Key Performance Indicators in Sustainability Reporting – An Empirical Analysis Based on Sustainability Reports of DAX-Companies), together with Joachim Sautter and Kevin Tappe, in: KoR – Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung, (14) 2014.

Regulatory Assets und Regulatory Liabilities in der deutschen Stromwirtschaft (Regulatory Assets and Liabilities in the German Electricity Sector), together with Christoph Müller, in: WPg, (67) 2014.

Risk assessment of investments in energy-only and capacity markets, together with Christian Growitsch and Lisa Just, in: Die Unternehmung (68) 2014 (3), 171-178.

Prüfkonzept für Geschäftseinheiten ohne Regelprüfung bei der Robert Bosch GmbH –  
Risikoorientierte Prüfungsplanung und wirtschaftlichkeitsorientierte Prüfungsdurchführung (Auditing Concept for Business Units without Regular Audits at Robert Bosch GmbH – Risk-Oriented Audit Planning and Efficient Audit Procedure), together with Daniel Fischer, Stefan Grosch and Daniela Pawlik, in Controlling, (25) 2013 (11), 608-614.

Green Controlling, together with Alexander Stehle, in: Handbuch Nachhaltigkeit: Strategie –  
Forschung – Praxis, ed. by. Henry Schäfer and Klaus Krummrich, Stuttgart 2013, 327-342.

Risikoorientiertes Regulierungscontrolling im Kontext einer Anreizregulierung am Beispiel der deutschen Stromwirtschaft (Risk-Oriented Regulatory Management Under Incentive Regulation – The Example of the German Electricity Sector), together with Peter Rötzel, Roy Tondock and Oxana Keller, in: BFuP (65) 2013 (4), 339-356.

Verknüpfung von Ideen- und Innovationsmanagement: Empirische Untersuchung der Performance-Wirkungen und Ableitung von Gestaltungsansätzen (Combination of Ideas and Innovation Management: Empirical Investigation of Performance Effects and Deduction of Design Concepts), together with Markus Hauptenthal and Peter Rötzel, in: *Controlling* (25) 2013 (3), 150-157.

Frühwarnsysteme zur Erkennung von Lieferanteninsolvenzrisiken in der Automobilindustrie (Early Warning Systems for Supplier Insolvency Risk in the Automotive Industry), together with Alexander Hercher, in: *Controlling* (23) 2011 (11), 579-587.

Kosten- und Resilienzmanagement in Wertschöpfungsnetzwerken (Cost and Resilience Management in Value Networks), together with Thorsten Pflüger, in: *Management vernetzter Produktionssysteme*, ed. by Hans-Georg Kemper, Burkhard Pedell and Henry Schäfer, Munich 2011, 227-241.

Bedingungen und Prinzipien einer konsistenten Regulierung (Principles of Consistent Regulation), together with Tobias Kretschmer and Hans-Ulrich Küpper, in: *Sonderheft 2/2011 der ZfbF*, ed. by Christoph Müller and Burkhard Pedell, 1-31.

Resilienzmanagement (Resilience Management), together with Werner Seidenschwarz, in: *Controlling*, (23) 2011 (3), 152-158.

Implementation of Article 41 of the 8th EU Directive in the EU member states – Impact on internal governance mechanisms, together with Ulrich Bantleon, Alexander Bassen, Anne d'Arcy, Anja Hucke and Annette Köhler, in: *International Journal of Corporate Governance*, (2) 2011, 140-155.

Einführung und ökonomische Darstellung der Anreizregulierung (Incentive Regulation - Introduction and Economic Analysis), in: *Regulierung in der Energiewirtschaft: Ein Praxishandbuch*, ed. by Jürgen F. Baur, Peter Salje and Matthias Schmidt-Preuß, Cologne 2011, 1197-1218.

Messung der Dienstleistungsqualität der Internen Revision (Measuring the Service Quality of Internal Auditing), together with Stefan Hübner and Alexander Stehle, in: *Zeitschrift für Interne Revision*, (46) 2011 (1), 8-18.

Ergebnisse der Vergleichsstudie zur Umsetzung des Art. 41 der 8. EU-Richtlinie (Findings of a Comparative Study of the Implementation of Art. 41 of the 8th EU Directive), together with: Wissenschaftlicher Beirat des Deutschen Instituts für Interne Revision, in: Zeitschrift für Interne Revision, (45) 2010 (6), 272-275.

Auswirkungen der Anreizregulierung auf die deutsche Stromwirtschaft (Effects of Incentive Regulation on the German Electricity Sector), together with Peter Rötzel, in: Energiewirtschaftliche Tagesfragen, (60) 2010 (10), 38-41.

Performance Measurement and Controlling of Internal Audit – More Than Just a Measurement Problem, together with Andreas Langer und Andreas Herzig, in: Global Management Challenges for Internal Auditors, ECIIA Yearbook of Internal Audit 2010/11, Berlin 2011, 107-122.

Messung des Wertbeitrags der Internen Revision und dessen Integration in ein Performance Measurement-Konzept (Measuring the Value Added of Internal Auditing and its Integration in a Concept of Performance Measurement), together with Andreas Langer, in: Wertbeitrag der Internen Revision: Ansätze zur Messung, Steuerung und Kommunikation, ed. by Hubertus M. Buderath, Andreas Herzig, Annette G. Köhler and Burkhard Pedell, Stuttgart 2010, 45-105.

Entgeltregulierung (Rate Regulation), in: Lexikon des Rechnungswesens, ed. by Walther Busse von Colbe, Bernhard Pellens and Nils Crasselt, 5. ed., Munich 2010, 231-236.

Betriebswirtschaftliche Grundlagen für eine marktkonforme Bestimmung der Netznutzungsentgelte im Strom- und Gasbereich (Economic Principles for a Market Consistent Assessment of Network Access Rates in the Electricity and Gas Sectors), together with Hans-Ulrich Küpper, Kommentar zum Energiewirtschaftsgesetz, ed. by Franz Jürgen Säcker, 2010.

Umsetzung des Artikels 41 der 8. EU-Richtlinie in den EU-Mitgliedstaaten – Internationaler Vergleich und Implikationen für die Interne Revision (Implementation of Article 41 of the 8th EU-Directive in EU member states – International Comparison and Implications for Internal Audit), together with: Wissenschaftlicher Beirat des Deutschen Instituts für Interne Revision, in: Jahrbuch für Wirtschaftsprüfung, Interne Revision und Unternehmensberatung 2010, ed. by Wolfgang Lück, Munich 2010, 159-168.



Verrechnungssysteme in der Unternehmenspraxis (Transfer Pricing Systems in Business Practice), together with Katrin Hummel, in: Controlling, (21) 2009 (11), 6-12.

Modulare Montagesysteme – Potential zur Steigerung der Wirtschaftlichkeit (Modular Assembly Systems – Potential for Increasing Efficiency), together with Stefan Kluge, Thorsten Pflüger and Engelbert Westkämper, in: wt Werkstattstechnik online, (99) 2009 (9), 592-597.

How Do German Companies Run Their Cost Accounting Systems?, together with Gunther Friedl, Carola Hammer, Hans-Ulrich Küpper, in: Management Accounting Quarterly, Vol. 10, 2009, No. 2, 38-52.

Leistungsmessung und betriebswirtschaftliche Steuerung der Internen Revision – mehr als nur ein Messproblem (Performance Measurement and Management of Internal Audit – more than a measurement issue), together with Andreas Langer and Andreas Herzig, in: Zeitschrift für Interne Revision, (44) 2009 (3), 104-111.

Stand und Perspektiven der Kostenrechnung in deutschen Großunternehmen (Status quo and Perspectives of Cost Accounting in Large German Firms), together with Gunther Friedl, Kerstin Frömberg, Carola Hammer and Hans-Ulrich Küpper, in: Zeitschrift für Controlling und Management, (53) 2009 (2), 111-116.

Controlling unter dem Einfluss regulatorischer Vorgaben (Management Accounting and Control Under the Influence of Regulatory Guidelines), in: Controlling, (20) 2008 (12), 681-688.

Investitionscontrolling in der Energiewirtschaft – Auswirkungen regulatorischer Vorgaben auf Investitionsplanung und –steuerung (Investment Control in the Power Industry – Effects of Regulatory Standards on Investment Planning and Control), together with André Schwiabel, in: Controlling, (20) 2008 (11).

Business Intelligence im Controlling – eine Bestandsaufnahme (Business Intelligence for Management Accounting and Control – An Inventory), together with Hans-Georg Kemper, in: BI-Spektrum, 2008 (3).

Kommentierung zu § 24 Telekommunikationsgesetz – Getrennte Rechnungsführung (Commentary to § 24 Telecommunications Act – Accounting Separation), together with

Jochen Holzwarth, Kommentar zum Telekommunikationsgesetz, ed. by Klaus-Dieter Scheurle and Thomas Mayen, 2<sup>nd</sup> ed., Munich 2008.

Kommentierung zu § 7 Telekommunikationsgesetz – Strukturelle Separierung (Commentary to § 7 Telecommunications Act – Structural Separation), together with Jürgen Weber, Kommentar zum Telekommunikationsgesetz, ed. by Klaus-Dieter Scheurle and Thomas Mayen, 2<sup>nd</sup> ed., Munich 2008.

Kein Anreiz ohne Risiko: Anmerkungen zur Anreizregulierungsverordnung (No Incentive without Risk – Comments to the German Ordinance of Incentive Based Regulation), in: Energiewirtschaftliche Tagesfragen (57) 2007 (10), 32-35.

Kapitalmarktbasierete Ermittlung des Kapitalkostensatzes für Zwecke der Entgeltregulierung (Capital Market Based Assessment of the Cost of Capital for the Purposes of Rate Regulation), Zeitschrift für Planung 2007.

Regulierung (Regulation), together with Paul R. Kleindorfer, Handwörterbuch der Betriebswirtschaft, ed. by Richard Köhler, Hans-Ulrich Küpper and Andreas Pfungsten, 6<sup>th</sup> ed., Stuttgart 2007 (published before in: Wirtschafts-Lexikon – Das Wissen der Betriebswirtschaftslehre, Stuttgart 2006, 4964-4973).

Investitionsanreize und Regulierungsrisiken in einem System der Anreizregulierung (Investment Incentives and Regulatory Risk), Grundlagen der Anreizregulierung – Zum Anreizregulierungsrecht der Bundesnetzagentur, ed. by Walther Busse von Colbe and Franz Jürgen Säcker, Berlin 2007.

How Does the Corporate World Cope with the Threat of Mega-Terrorism? – Puzzling Evidence from Terrorism Insurance Markets, together with Erwann Michel-Kerjan, Journal of Applied Corporate Finance, Fall 2006, 61-75.

Controlling mit SAP in der Lehre (Management Accounting with SAP in Teaching), together with Gunther Friedl, Helmut Niesner, Alexander Hercher and Sabine Pfeffer, Wirtschaftsinformatik-Ausbildung mit SAP-Software, ed. by Helmut Krcmar, Claus Rautenstrauch, Holger Wittges and Heino Schrader, Lohmar – Cologne 2006, 59-79.

Regulierung von TIME-Märkten und ihre Implikationen für die Kostenrechnung regulierter Unternehmen (Regulation of TIME-Markets and its Implications for the Cost Accounting of

Regulated Firms), Zeitschrift für Controlling & Management (49) 2005, Special Issue 2, Controlling in TIME-Unternehmen, ed. by Thomas Hess, 4-14.

Relevance Added: Combining ABC with German Cost Accounting, together with Gunther Friedl and Hans-Ulrich Küpper, Strategic Finance 2005 (June), 56-61.

Terrorism Coverage in the post-9/11 Era: A Comparison of New Public-Private Partnerships in France, Germany, and the U.S., together with Erwann Michel-Kerjan, Geneva Papers on Risk and Insurance – Issues and Practice, (30) 2005 (January), 144-170.

Risikointerdependenzen als Ansatzpunkt für Aufgaben und Instrumente des Risikocontrolling (Risk Interdependencies as a Starting Point for Functions and Instruments of Risk Controlling), Zeitschrift für Controlling und Management (48) 2004, Special Issue Risikocontrolling, ed. by Dirk Hachmeister, 4-11.

Cost of Capital Assessment for Rate Regulated Utilities: A Critical Overview of Methods Used in Regulatory Hearings, Regulation and Capital Market Evaluation in Telecommunications, ed. by Hermann-Josef Piepenbrock, Fabian Schuster and Ernst-Olav Ruhle, Lohmar – Köln 2004, 51-99.

Integriertes Strategie- und Risikomanagement mit der Balanced Scorecard: Dargestellt am Beispiel eines Energieversorgungsunternehmens (Integrated Strategy and Risk Management with the Balanced Scorecard: Case Study of a Utility), Controlling (16) 2004 (3), 149-156.

Integriertes Controlling mit SAP-Software (Integrated Management Accounting with SAP-Software), together with Gunther Friedl and Christian Hilz, Kostenrechnungspraxis 46 (2002) 3, 161-169.

Anlagencontrolling (Management Accounting for Equipment and Machinery), together with Gunther Friedl, Handwörterbuch Unternehmensrechnung und Controlling, 4. Ed., ed. by Hans-Ulrich Küpper and Alfred Wagenhofer, Stuttgart 2002, 58-68.

Balanced Scorecard als strategisches Führungsinstrument in der Energiewirtschaft (Balanced Scorecard as a Strategic Management Tool in the Energy Sector) together with André Schwiabel, Controlling (14) 2002 (1), 45-53.

## WORKING PAPERS

Using an Environmental Management Control System to Translate Environmental Strategy into Managerial Performance, together with Peter Rötzel and Alexander Stehle, Working Paper, Lehrstuhl Controlling, Universität Stuttgart 2014.

The Effect of Information Load on Escalation of Commitment, together with Peter Rötzel and Daniel Fischer, Working Paper, Lehrstuhl Controlling, Universität Stuttgart 2014.

The Influence of Framing and Culture on Escalating Commitment: A German-Vietnamese Comparison, together with Dennis D. Fehrenbacher, Peter Rötzel, Daniel Fischer and Nguyen T.N., Working Paper, Lehrstuhl Controlling, Universität Stuttgart 2014.

More than a screening device: the influence of self-selection on effort intention, fairness perception and variance in performance, together with Dennis D. Fehrenbacher, Working Paper, Lehrstuhl Controlling, Universität Stuttgart 2014.

Kundenwertorientierte Anreizsysteme - Eine empirische Untersuchung von Gestaltungsparametern und Einflussfaktoren (Customer Value-Oriented Incentive Systems – An Empirical Investigation of Design Parameters and Determinants), together with Susanne Winkel, Working Paper, Lehrstuhl Controlling, Universität Stuttgart 2014.

Liquidität freisetzen ist nicht alles – Eine empirische Analyse von Zielkonflikten im Working Capital Management (Releasing Cash Is Not Everything – An Empirical Investigation of Trade-Offs Involved in Working Capital Management), together with Martina Messelhaeuser, Working Paper, Lehrstuhl Controlling, Universität Stuttgart 2013.

Which Depreciation Method to Use for Regulated Utilities? – An Analytical and Simulation-Based Comparison, together with Hans-Ulrich Küpper, Working Paper, Lehrstuhl Controlling, Universität Stuttgart 2013.

Incentive Regulation, Perceived Uncertainty, Investment Behavior and Corporate Management: Evidence from the German Electricity Sector, together with Peter Rötzel, Working Paper, Lehrstuhl Controlling, Universität Stuttgart 2013.

Disentangling Incentive Effects from Sorting Effects: An Experimental Real-Effort Investigation, together with Dennis D. Fehrenbacher, Working Paper 2012-08, Risk

Management and Decision Processes Center, The Wharton School, University of Pennsylvania, March 2012.

Transfer Pricing Systems of Germany-based Multinational Corporations – An Empirical Study of Design Parameters and Determinants, together with Katrin Hummel, Working Paper, University of Stuttgart 2010.

On the value and use of management accounting instruments and the satisfaction with accounting. Evidence from the German Public Sector, together with Peter Rötzel, Working Paper, University of Stuttgart 2010.

Consistent Asset Valuation for Purposes of Rate Regulation, together with Hans-Ulrich Küpper, accepted by the Annual Meeting 2010 of the European Accounting Association.

Management Accounting Education in the Public Sector: An Empirical Investigation of Competence Profiles, Assessment of Accounting Tools and Demand for Management Accounting Support together with Peter Rötzel, accepted by the Annual Meeting 2010 of the European Accounting Association.

Do Financial Institutions Add Value as Shareholders of Large German Corporations? together with Rainer Kiefer, Working Paper, Chair of Management Accounting and Control, University of Stuttgart, 2008.

Determination of the Regulatory Asset Base: Market Values or Book Values?, Working Paper, Chair of Management Accounting and Control, University of Stuttgart, 2008.

How Does the Corporate World Cope with the Threat of Mega-Terrorism? – Puzzling Evidence from Terrorism Insurance Markets, together with Erwann Michel-Kerjan, Working Paper, Risk Management and Decision Processes Center, The Wharton School of the University of Pennsylvania, November 2006.

Terrorism Coverage in the post-9/11 Era: A Comparison of New Public-Private Partnerships in France, Germany, and the U.S., together with Erwann Michel-Kerjan, Working Paper 029-2004, Risk Management and Decision Processes Center, The Wharton School of the University of Pennsylvania, October 2004.

## OTHER PUBLICATIONS

Interne Revision bei der Robert Bosch GmbH (Internal Auditing at Robert Bosch GmbH), Interview mit Stefan Grosch, in: Controlling, (26) 2014 (12), noch ohne Seiten.

Controlling bei der Gestaltung von Anreiz- und Vergütungssystemen einbinden (Get Management Control Involved in the Design of Incentive and Compensation Systems), in: Controlling, (26) 2014 (3), S. 145.

Controlling und Interne Revision – zwei ungleiche Schwestern (Management Control and Internal Auditing – Two Different Sisters), in: Controlling, (25) 2013 (11), S. 585.

Ideenpotenzial der Mitarbeiter nutzen, um die Wettbewerbsfähigkeit zu stärken (Benefit from the ideas of Employees to Improve Competitiveness), in: Controlling, (25) 2013 (3), S. 133.

Preiscontrolling und Kundenverhalten (Price Management and Behavior of Customers), in: Controlling, (24) 2012 (11), S. 593.

Optimierung des Beteiligungscontrollings (Optimization of the Management of Subsidiaries), in: Controlling, (24) 2012 (3), 133.

Einbindung der Beschaffung in die Unternehmensplanung, steuerung und kontrolle (Involvement of Procurement in Corporate Planning and Control), in: Controlling (23) 2011 (11), 565.

Risikocontrolling in der Energiewirtschaft (Risk Management in the Energy Sector), Interview with Markus Burger, in: Controlling, (23) 2011 (3), 200-202.

Risikocontrolling – starker Partner für unternehmerisches Handeln (Risk Management - A Strong Partner for Entrepreneurship), in: Controlling, (23) 2011 (3), 145.

Unternehmenssteuerung in der Energiewirtschaft (Corporate Management in the Energy Sector), Interview with Christoph Müller, in: Controlling, (22) 2010 (12), 725-728.

Controlling als Bindeglied zwischen Compliance und Performance (Management Control as a Link between Compliance and Performance), in: Controlling, (22) 2010 (11), 593.

Auswirkungen der Anreizregulierung auf die deutsche Elektrizitätswirtschaft (Effects of Incentive Regulation on the German Electricity Sector), together with Peter Rötzel, Stuttgart 2010 (in preparation).

Restrukturierungsmanagement zwischen kurzfristiger Überlebenssicherung und langfristigem profitablen Wachstum (Restructuring between Assurance of Short Term Survival and Long Term Profitable Growth), in: Controlling (22) 2010 (3), 1.

Finanzen und Controlling im Pharmamarkt zwischen Wettbewerb und Regulierung (Finance and Control in the Pharma Industry between Competition and Regulation), Interview with Christian Holzherr, in: Controlling, (21) 2009 (11), 61-63.

Verrechnungspreise zwischen innerbetrieblicher Koordination und steuerlicher Angemessenheit (Transfer Prices between Intrafirm Coordination and Tax Purposes, in: Controlling, (21) 2009 (11), 1.

Kostenmanagement in Deutschland – Status, Erwartungen, Potenziale: Eine Benchmark-Studie zur Optimierung indirekter Bereiche (Cost Management in Germany – Status quo, Expectations, and Potentials: A Benchmark Study for the Optimization of Indirect Functions), together with Seidenschwarz & Comp., Starnberg / Stuttgart, 2008.

Controlling im Spannungsfeld von Wettbewerb und Regulierung (Management Accounting between Competition and Regulation), in: Controlling, (20) 2008 (11), 575.

Verrechnungspreissysteme in der Praxis – Ergebnisse einer empirischen Untersuchung (Transfer Pricing Systems – An Empirical Study), together with Katrin Hummel, University of Stuttgart, 2008.

Strategisches Kostenmanagement (Strategic Cost Management), together with Alexander Hercher, Studienbrief, HFH Hamburger Fern-Hochschule, Hamburg 2007.

Stichworte Plankostenrechnung, Qualitätskostenrechnung, Target Costing, Umweltkostenrechnung and Vollkostenrechnung, Lexikon der Betriebswirtschaft, ed. by Wolfgang Lück, 6. Aufl., München 2003.

Governmental Intervention, Risk, and the Cost of Capital, Wharton Risk Management Review, Fall 2002, S. 4.

Stichworte A-fortiori-Analyse, Funktionalkostenrechnung and Kreativitätstechniken, in: Grundbegriffe des Controlling, ed. by Hans-Ulrich Küpper and Jürgen Weber, Stuttgart 1995.

#### REVIEW ARTICLE

Ranjay Gulati, Reorganize for Resilience - Putting Customers at the Center of Your Business, in: Controlling, (26) 2014 (3), S. 208-209.

Oliver Bungartz, Handbuch Interne Kontrollsysteme (IKS) - Steuerung und Überwachung von Unternehmen, 3. Aufl., in: Controlling (25) 2013 (6), S. 339-340.

Deutsches Institut für Interne Revision (editor): Erfahrung nutzen, Zukunft sichern, in: Controlling (21) 2009 (3), 193-194.

Carl-Christian Freidank / Volker H. Peemöller (editors), Corporate Governance und Interne Revision, Handbuch für die Neuausrichtung des Internal Auditing, in: Controlling (20) 2008 (12), 712-713.

Unternehmenscontrolling, Jörg Littkemann, in: Controlling (19) 2007 (3), .183-184.

#### EXPERT OPINIONS

Gutachten zur Verordnung über die Entgelte für den Zugang zu Gasversorgungsnetzen (Gasnetzentgeltverordnung – GasNEV) vom 25. Juli 2005, insbesondere zur kalkulatorischen Eigenkapitalverzinsung, together with Hans-Ulrich Küpper, Munich 2005.

Gutachten zum Entwurf der Verordnung über die Entgelte für den Zugang zu Gasversorgungsnetzen (Gasnetzentgeltverordnung – GasNEV) vom 13. April 2005, insbesondere zur Saldierung von Abschreibungen und Reinvestitionen, together with Hans-Ulrich Küpper, Munich 2005.

Gutachten zu betriebswirtschaftlichen Konzepten kostenorientierter Entgeltableitung für das Transportsystem der deutschen Ferngasstufe, together with Hans-Ulrich Küpper, 2001.



Gutachten zur Kalkulation der Kosten einer Einzelmeldung bei der Abteilung Wissenschaft der Verwertungsgesellschaft Wort, 2001.

#### SELECTED PRESENTATIONS

Führung im Risikomanagement – Ergebnisse einer interviewbasierten Studie (Leadership in Risk Management – Results from an Interview-Based Study), 61. Risikomanagement-Stammtisch, Ernst & Young, Stuttgart, 15. Juli 2014.

Disentangling Incentive Effects from Sorting Effects - An Experimental Real-Effort Investigation, Forschungskolloquium Finanzen, Rechnungswesen und Steuern im Forschungsschwerpunkt Governance, Universität Göttingen, 2. Juli 2013.

Als Manager täglich an der Widerstandsfähigkeit des Unternehmens arbeiten (Working Everyday to Improve the Resilience of the Company), 10. Starnberger Management-Tage, 8. März 2013.

Regulatory Assets und Liabilities in der deutschen Energieregulierung - systematische Verzerrungen der Vermögens-, Finanz- und Ertragslage (Regulatory Assets and Liabilities in the German Energy Regulation - Systematic Biases of Net Assets, Financial Position and Results of Operations), together with Christoph Müller, Deutscher Betriebswirtschafter Tag, Frankfurt, September 2011.

Consistent Asset Valuation for Purposes of Rate Regulation: A Comparison of Depreciation Rules, Discipline of Accounting Seminar, University of Sydney, February 2011.

Cost and Risk Assessment for Purposes of Rate Regulation, Institute of Chartered Accountants in Australia, Sydney, February 2011.

Incentive Regulation's Effects on Electricity Companies' Management, Processes, and Organisation: Evidence from the German Electricity Sector, together with Peter Rötzel, Infraday, 9<sup>th</sup> Conference on Applied Infrastructure Research, Berlin, October 2010.

Regulierungsrisiko (Regulatory Risk), Arbeitskreis Regulierung der Schmalenbach-Gesellschaft für Betriebswirtschaft, Essen, September 2010.

Management Accounting Education in the Public Sector: An Empirical Investigation of Competence Profiles, Assessment of Accounting Tools and Demand for Management Accounting Support, together with Peter Rötzel, 33<sup>rd</sup> Annual Meeting of the European Accounting Association, Istanbul, May 2010.

Consistent Asset Valuation for Purposes of Rate Regulation, together with Hans-Ulrich Küpper, 33<sup>rd</sup> Annual Meeting of the European Accounting Association, Istanbul, May 2010.

Prinzipien einer konsistenten Regulierung mit Anwendungsbeispielen des Eisenbahnsektors (Principles of Consistent Regulation with Examples of the Railway Sector), Symposium Wettbewerb & Regulierung im Eisenbahnsektor, Berlin, January 2010.

Risiken in der Supply Chain (Supply Chain Risks), Konferenz Risikomanagement in der Supply Chain, MobileLifeCampus, Wolfsburg, November 2009.

Kostenmanagement im Spiegel aktueller Studien (Cost Management – A Review of Current Studies), Arbeitskreis Controlling im Förderkreis Betriebswirtschaft an der Universität Stuttgart, July 2009.

Business Intelligence im Controlling: Zwischen Wunsch und Realität – Ergebnisse einer empirischen Studie (Business Intelligence applied to Management Accounting and Control: Between Wishful Thinking and Reality – An Empirical Study, together with Hans-Georg Kemper, 28. Stuttgarter Unternehmergespräch, Stuttgart, November 2008 and Forum Management-Unterstützungs-Systeme, Bonn, October 2008.

Do Financial Institutions Add Value as Shareholders of Large German Corporations?, Research Colloquium, WHU Otto Beisheim School of Management, Vallendar, November 2007

Dealing with the Economic Consequences of Terrorism Risk, European Ideas Network, Berlin, March 2007.

Anmerkungen zum Anreizregulierungsbericht der Bundesnetzagentur vom 2. Mai 2006 – Eine risikoanalytische Perspektive (Notes to the Incentive Regulation Report of the Bundesnetzagentur – A Risk Analysis Perspective), Workshop, Institut für Energierecht Berlin, May 2006.

Bestimmung des effizienten Kostenniveaus bei Gasnetzen in der Anreizregulierung, (Determination of the Efficient Cost Level of Gas Distribution Systems under Incentive Regulation), Workshop, Institut für Energierecht Berlin, February 2006.

Risikomanagement in der Supply Chain (Risk Management in Supply Chains), Arbeitskreis Controlling / Arbeitskreis Supply Chain Management im Förderkreis Betriebswirtschaft an der Universität Stuttgart, February 2006.

Determination of the Regulatory Asset Base: Market Values or Book Values?, 67<sup>th</sup> Annual Meeting of the German Academic Association for Business Research, Kiel, May 2005.

Regulatory Asset Base: Market Values vs. Book Values, 27<sup>th</sup> Annual Meeting of the European Accounting Association, Prague, April 2004.

Do Financial Institutions Add Value as Shareholders of Large German Corporations?, 26<sup>th</sup> Annual Meeting of the European Accounting Association, Seville, April 2003.

Extremus AG: The German Public-Private Partnership for Terrorism Insurance, Risk Management and Decision Processes Center, The Wharton School, Philadelphia, November 2002

Cost of Capital of Regulated Firms, Post-doctoral Workshop, Wissenschaftliche Kommission Rechnungswesen, German Academic Association for Business Research, February 2002.

Controlling im Brennpunkt aktueller Entwicklungen in der Automobilindustrie (Management Control and Current Trends in the Automotive Industry), Euroforum-Konferenz, September 2000.

Sunk Costs, Commitment, and Strategy, 23<sup>rd</sup> Annual Meeting of the European Accounting Association, May 2000.

## TEACHING EXPERIENCE

INTERMEDIATE	Management Accounting Financial Accounting Production Management and Organization
ADVANCED	Production Management and Logistics Managerial Accounting Management Control Value Based Management and Performance Measurement Managerial Accounting with SAP
SEMINAR	Cost Accounting Systems and Cost Management Value Based Management Risk Management Innovation and Accounting Corporate Governance Management Control of and in Cooperations Accounting in Regulated Firms Supply Chain Management and Controlling Profit Center Management Performance Management in Transaction Relationships Corporate Governance, Compliance and Regulation Business Ethics and Corporate Leadership Neo-Institutionalism and Behavioral Control Subsidiary Controlling Corporate Governance, Management Control and Business Ethics Pricing Management Accounting and Control and Business Intelligence Management Control and Behavioral Control Empirical Investigation of Accounting Empirical Investigation of Management Control Incentives, Information and Reporting Governance, Risk, and Compliance Management Control of Environmental and Social Sustainability Cost Calculation and Corporate Planning Cost Management

Neuro-Controlling and Neuro-Marketing  
Case Studies