Mischa Seiter

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RESEARCH INTERESTS

Management Accounting and Control; Performance Measurement and Evaluation; Employee Motivation and Behavior; Experimental Accounting Research; Business Analytics and Artificial Intelligence.

ACADEMIC APPOINTMENTS

Professor of Interorganizational Management & Control, Ulm University	2013-present
Scientific Director, International Performance Research Institute, Stuttgart	2011-present
Interim Director of the Institute of Business Analytics, Ulm University	2019-2020
Interim Professor at the Institute of Technology & Process Management, Ulm University	2011

EDUCATION

Habilitation, University of Stuttgart, Supervisor: Péter Horváth	2006-2010
Dr. rer. pol., University of Stuttgart, Supervisor: Péter Horváth (“summa cum laude”)	2003-2006
Diploma (technically oriented Business Administration), University of Stuttgart	1998-2003

ACADEMIC VISITS

Vienna University of Economics and Business	May/June 2022
Vienna University of Economics and Business	September 2018

PUBLICATIONS IN REFEREED JOURNALS

Do Societal Objectives Motivate Employees? A Field Experiment on the Carbon Footprint of Food Waste in Retail. ***Journal of Accounting Research***, Registered Report, In-Principle-Acceptance, with M. Kohler, M. Mahlendorf and L. Vetter

The Impact of Relative Performance Information on Employees’ Persistence in Voluntary Training. ***Management Science***, in press, with P. Autenrieth, C. Feichter, and M. Wabnegg

How do Corporate Social Goals Materialize in Management Control Systems? – An Exploratory Study in German Family Businesses, ***Qualitative Research in Accounting & Management***, 2025, 22(4-5): 430-472, with M. Kalla

Social Comparison on Multiple Tasks – Sacrificing Overall Performance for Local Excellence? ***Journal of Accounting Research***, 2024, 62(4): 1309-1361, with M. Kohler, M. Mahlendorf, and T. Vogelsang

The Role of Target Difficulty and Career Tournaments in Retaining Creative R&D Employees. ***Contemporary Accounting Research,*** 2024, 41(2): 1058-1088, with I. Grabner, M. Wabnegg, and H. Wirth

It's all About the Text – An Experimental Investigation of Inconsistent Reviews on Restaurant Booking Platforms. ***Electronic Markets – The International Journal on Networked Business***, 2022, 32: 1187-1220, with F. Fritzsche and A. Steur

Towards a Better Understanding on Mitigating Algorithm Aversion in Forecasting – An Experimental Study. ***Journal of Management Control***, 2021, 32(4): 495-516, with M. Jung

Properties of Feedback Mechanisms on Digital Platforms – An Exploratory Study. ***Journal of Business Economics***, 2020, 91(4): 479-526 with A. Steur

Organisation von Business Analytics – Formen und Entwicklungspfade. ***Zeitschrift für betriebswirtschaftliche Forschung,*** 2017, 71: 49-63, with L. Grünert and L. Esser

Industrial Service Networks – Spezifika und Überblick über den Stand der Forschung. ***Zeitschrift für betriebswirtschaftliche Forschung,*** 2015, 69: 1-16, with L. Esser

Steuerung der Partner in Industrial Service Networks – Anreizsysteme als zentrales Steuerungsinstrument. ***Zeitschrift für betriebswirtschaftliche Forschung,*** 2015, 69: 60-78, with C. Marquard

Strategisches Management und Governance außeruniversitärer Forschungseinrichtungen. ***Journal of Business Economics,*** 2013: 13-36, with P. Horváth

Steuerung des Transformationsprozesses – Entwicklung eines spezifischen Performance Measurement-Systems. ***Zeitschrift für betriebswirtschaftliche Forschung,*** 2012, 65: 25-44, with P. Horváth

Wird die Selektion von Kooperationspartnern der zentralen Rolle interorganisationaler Teams gerecht? Eine Analyse des Gewichts personenbezogener Selektionskriterien bei der Auswahl von Kooperationspartnern. ***Managementforschung,*** 2008, 18: 249-277, with J. Isensee

Erfolgswirkung von Kommunikation in Netzwerken – Eine empirische Analyse. ***Zeitschrift für Management,*** 2008, 3(1): 5-22, with K. Möller

WORKING PAPERS

Effects of Optional and Fixed RPI on Employee Performance – A Field Experiment (with P. Autenrieth, C. Feichter, J. Haas, and M. Wabnegg)

When More is Less: Behavioral Responses to Enriching Relative Performance Information with Effort Information (with K. Kenner and L. Vetter)

Does Solicitation Produce More Informative User-Generated Performance Ratings? – Evidence from a Field Experiment (with F. Fritzsche and A. Steur)

The Polarizing Effect of Private Social Comparison Information – Evidence from a Field Experiment (with M. Kohler, M. Mahlendorf, and T. Vogelsang)

Management Control Practices in the Gig Economy – The Case of Food Delivery Companies (with K. Kenner)

WORK IN PROGRESS

Digital Nudging for Sustainable Options in Two-Stage Decision-Making

Making the Impact of Information Avoidance Transparent – How Consequence Transparency Shapes Decision Making

When Decisions Affect Others – How the Salience of Consequences Reduces Algorithm Aversion

Investigating the Influence of Explainable AI (XAI) on Employee Preference for Supervisor Advice

CONFERENCES AND INVITED PRESENTATIONS

Conference Presentations

2026: 15th Conference on New Directions in Management Accounting (Milan), XXV. Symposium zur ökonomischen Analyse der Unternehmung (Mainz), Global Management Accounting Research Symposium (Copenhagen), ENEAR Conference 2026 (Bern), 23rd Annual Conference for Management Accounting Research (Vallendar)

2025: 13th EIASM Conference on Performance Measurement and Management Control (Barcelona)

2024: 14th EIASM Conference on New Directions in Management Accounting (Milan), Journal of Accounting Research (JAR) 3rd Registered Reports Conference (Chicago, online), 21st Annual Conference for Management Accounting Research (Vallendar), 13th Empirical Research in Management Accounting & Control Conference (Vienna), Swiss Winter Accounting Conference (Arosa).

2023: 12th EIASM Conference on Performance Measurement and Management Control (Barcelona), 12th Empirical Research in Management Accounting & Control Conference (Vienna), AAA Management Accounting Section Midyear Meeting (Atlanta), Swiss Accounting Research Alpine Camp (Crans-Montana), 20th Annual Conference for Management Accounting Research (Vallendar).

2022: 13th EIASM Conference on New Directions in Management Accounting (Lisbon), Annual Conference of the German Academic Association of Business Research (Düsseldorf, online), AAA Management Accounting Section Midyear Meeting (online), 11th Empirical Research in Management Accounting & Control Conference (Vienna).

2021: Journal of Accounting Research (JAR) 2nd Registered Reports Conference (Chicago, online), 11th EIASM Conference on Performance Measurement and Management Control (Nice, online), 10th Empirical Research in Management Accounting & Control Conference (Vienna, online), 18th Annual Conference for Management Accounting Research (Vallendar, online), AAA Management Accounting Section Midyear Meeting (online).

2020: 12th EIASM Conference on New Directions in Management Accounting (Brussels, online), 9th Empirical Research in Management Accounting & Control Conference (Vienna, online), Journal of Management Accounting Research Brownbag Seminar (online), Hamburg International Conference of Logistics (Hamburg, online).

Invited Research Seminars

2027 University of St. Gallen (scheduled)

2026 University of Tübingen (scheduled)

Invited Presentations and Panels

2021: Global Management Accounting Research Symposium: JMAR Panel "The Role of Data Analytics and AI in Decision Making and Planning: Opportunities and Threats", online.

2018: Convention on Digital Opportunities, Aachen.

2011: Friedrichshafener Familienfrühling, Friedrichshafen.

TEACHING

Graduate Programs

- Design of Performance Measures (MSc.), 2015–present
- Transformation of Value-Added Networks (MSc.), 2014–present
- Business Analytics Seminar (MSc.), 2020–present

Executive Education

- Management of Digital Platforms (Executive MSc.), 2020–present
- Business Analytics (Executive MSc.), 2017–present
- Strategic Management (Executive MSc.), 2014–present

Selected Teaching at Other Universities

- Business Analytics (Executive MSc.), Frankfurt School of Finance & Management, 2019–present
- Business Analytics (Executive MSc.), Hochschule der Medien Stuttgart, 2020–present
- Management and Control of Research Organizations (Executive MSc.), German University of Administrative Sciences Speyer, 2012–2019
- Performance Measurement (Executive MSc.), Johannes Gutenberg University Mainz, 2010–2015
- Management Accounting for Service Operations (MSc.), University of Stuttgart, 2009–2013

RESEARCH GRANTS AND EXTERNAL FUNDING

Principal Investigator, Federal Ministry of Education and Research (BMBF), 2011–present. Seven funded research projects; total funding approximately **€2.4 million**.

Principal Investigator, German Federation of Industrial Research Associations, 2011–present. More than 20 funded research projects; total funding approximately **€10 million**.

AWARDS AND HONORS

2021	German Demography Award (Category: Opportunities of Digitalization) for the research project "Lernen in der digitalisierten Arbeitswelt"
2020	German Demography Award (Category: Opportunities of Digitalization) for the research project "Virtual Analytics Service im Maschinen- und Anlagenbau"
2010	Schmalenbach Travel Grant, EURAM conference, Rome
2009	DFG Travel Grant, EAA conference, Tampere
2007	Heinrich Dücker Award 2007, Heidehof Foundation
2003-2006	Full PhD scholarship, Stiftung der Deutschen Wirtschaft
2003	Dr. Günter Danert-Award (best thesis, class of 2002/2003)
1998-2003	Full scholarship, Stiftung der Deutschen Wirtschaft

ACADEMIC SERVICE

Editorial and Reviewing Activities

- Ad hoc Reviewer: *Journal of Management Control; Journal of Service Management; Logistics Research*
- Conference Reviewer: AAA Annual MeeAAA Management Accounting Section Midyear Meeting (since 2022); Academy of Management Annual Meeting (2007)
- Conference Discussant: Global Management Accounting Research Symposium (2026), Annual Conference for Management Accounting Research (2023, 2024); EIASM Conference on New Directions in Management Accounting (2020)

Research Funding and Evaluation

- Chair, Review Group "Business Administration & Organization," IGF, German Federal Ministry for Economic Affairs and Climate (since 2020); Reviewer (since 2013)
- Member, Scientific Council of IGF, German Federal Ministry for Economic Affairs and Climate (since 2021)
- Member, Expert Group "Digital Platform for Advanced Vocational Education and Training," Federal Ministry of Education and Research (2019)
- Member, Evaluation Committee, German Cancer Research Center, Heidelberg (2012)

Conference and Research Community Leadership

- Founder and Organizer, Research Seminar "Emerging Research in Management Accounting & Control" (since 2024)
- Co-Director, Working Group "Business Model Innovation," Schmalenbach-Gesellschaft für Betriebswirtschaft (since 2009)
- Member, Advisory Board, Schmalenbach-Gesellschaft für Betriebswirtschaft (since 2009)
- Founder and Director, annual Stuttgart Serviceforum (since 2015)
- Organizer, Danube Region Conference on the Management of Nonprofit Organisations, Ulm (2017, 2019) and Vienna (2022; co-organized with Gerhard Speckbacher, WU Vienna)
- Member, Think Tank ("Ideenwerkstatt"), International Association of Controllers (2017–2024)

- Founder and Director, Working Group "Industry 4.0 – Focus on Business Issues," Ulm Chamber of Commerce and Industry (2014–2021)

University Leadership and Service

- Chair, Study Commission for Executive Master's Degree Programs, Ulm University (since 2023)
- Founding Director, Executive Education Program "Business Analytics" (MSc.), Ulm University (since 2015)
- Member, Office for Doctoral Affairs (Dr. rer. pol.), Ulm University (since 2017)
- Member, Examination Board "Management and Economics," Ulm University (since 2013)
- Member, Council of the "Data Science and Data Literacy" Project, Ulm University (2019–2022)
- Member, Faculty Appointment Committees: Digital Business (2019); Controlling and Health Management (2016–2017); Databases and Information Systems (2014)

DOCTORAL SUPERVISION

Completed PhD Dissertations (Primary Supervisor): Fabian Fritzsche (2024), Maximilian Kohler (2024), Andreas Steur (2022), Markus Jung (2022), Fabian Schüler (2021), Oliver Treusch (2021), Marc Rusch (2021), Timo Maurer (2019), Leonhard Mangold (2019), Christoph Bayrle (2019), Marcel Gebhardt (2018), Lukas Esser (2018), Jan Urbanec (2017), Andreas Aschenbrücker (2016).

External Dissertation Committees: University of Stuttgart (2019), ZU Friedrichshafen (2022), and WU Vienna (2023, 2025)

BOOKS

Controlling. 15th ed., Munich: Vahlen, 2024 (with P. Horváth and R. Gleich).

Business Analytics: Wie Sie Daten für die Steuerung von Unternehmen nutzen. 3rd ed., Munich: Vahlen, 2023.

Controlling – 10 Fallstudien aus der Unternehmenspraxis. Munich: Vahlen, 2017 (with P. Horváth and R. Gleich).

Industrielle Dienstleistungen: Wie produzierende Unternehmen ihr Dienstleistungsgeschäft aufbauen und steuern. 2nd ed., Wiesbaden: Springer Gabler, 2016.

SELECTED PRACTITIONER PUBLICATIONS

Nachhaltigkeitsberichterstattung in Familienunternehmen, *Zeitschrift für Familienunternehmen und Strategie*, 2024, 14(3): 214-220 with M. Kalla and A. Röder

Subscription Models, *Zeitschrift für Familienunternehmen und Strategie, 2023 (3): 97-101* with K. Kenner

Bessere Performance im Lebensmitteleinzelhandel, *Controlling & Management Review, 2021, 65(8): 42-45* with M. Kohler, M. Mahlendorf, and T. Vogelsang

Subscription Models – Merkmale, Praxisbeispiele und Auswirkungen auf die Unternehmensteuerung, *Schmalenbach IMPULSE*, 2021, 1: 1-17 with L. Grünert and K. Kenner

Steuerung plattformbasierter Geschäftsmodelle, *Controlling – Zeitschrift für erfolgsorientierte Unternehmensteuerung*, 2019, 31 (6): 11-17 with P. Autenrieth

Die Fußangeln des Plattformgeschäfts, *Frankfurter Allgemeine Zeitung, 2018, No. 257: 18.*

BWL-Forschung geht am Manager vorbei, *Frankfurter Allgemeine Zeitung, 2018, No. 105: 18.*

Was Controller über Business Analytics wissen müssen, *Controlling – Zeitschrift für erfolgsorientierte Unternehmensteuerung*, 2017, 29: 60-63.