

Curriculum Vitae

Prof. Dr. Thorsten Knauer

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ACADEMIC POSITIONS

- 2016 – **Full Professor (W3) of Management Accounting**
Ruhr University Bochum
- 2013 – 2016 **Full Professor (W3) of Management Accounting**
University of Bayreuth
- 2010 – 2013 **Assistant Professor (Wissenschaftlicher Assistent)**
Chair of Management Accounting, University of Münster, Germany
(Prof. Dr. Wolfgang Berens)
- 2012 – 2013 **Visiting Researcher**
Richard Ivey School of Business, London, Canada
- 2007 – 2010 **Research Assistant (Wissenschaftlicher Mitarbeiter)**
Chair of Management Accounting, University of Münster, Germany
(Prof. Dr. Wolfgang Berens)

CALLS

- 09/2015 **University of Giessen, Germany (W3 position, primo loco, declined)**
- 07/2015 **Ruhr University Bochum, Germany (W3 position, primo loco, accepted)**
- 05/2013 **University of Bayreuth, Germany (W3 position, primo loco, accepted)**

EDUCATION

- 2013 **Habilitation (post-doctorate degree) in Business Administration**
University of Münster

- 2010 **Dr. rer. pol. (equivalent to PhD.)**
University of Münster, Germany
- 2007 **Diploma in Business Administration**
majoring in Management Accounting, Finance and Management
University of Münster, Germany
- 2005 **Study abroad (two semesters)**
University of Auckland, New Zealand
- 2002 **Traineeship as a banker**
Deutsche Bank AG Wuppertal, Germany
- 1999 **Abitur/A level**
Bergstadt-Gymnasium Lüdenscheid, Germany

TRANSFER OF RESEARCH KNOWLEDGE AND COLLABORATIONS WITH PRACTICE

- 2018 – **Founding Member and Scientific Director**
Accounting & Controlling Akademie, Lüdenscheid, Germany
- 2017 – **Director of the Institute of Management (ifu)**
Ruhr University Bochum, Germany
- 2017 – **Member of Working Group “Mergers & Acquisitions”**
Schmalenbach-Gesellschaft für Betriebswirtschaft e.V.
- 2017 – **Director of RUB Controlling Network and Career Training (RUB ConNeCT)**
Ruhr University Bochum, Germany
- 2015 – 2016 **President of Betriebswirtschaftliches Forschungszentrum für Fragen der mittelständischen Wirtschaft (BF/M)**
University of Bayreuth, Germany
- 2015 – 2016 **Member of Forschungsstelle für Familienunternehmen**
University of Bayreuth, Germany
- 2014 – 2016 **Member of the advisory committee of the FACT Alumni Verein e.V.**
University of Bayreuth, Germany
- 2007 – 2008 **Competence Center in Management Accounting**
Chair of Management Accounting, University of Münster, Germany

AWARDS & HONORS

2017	Fellowship for Innovations in Digital Teaching (Stifterverband)
2016	Runner-up Reviewer Award of the Journal of Management Control
2014	Highly Commended Paper Award for the paper “Strategic Management Accounting Practices in Hospitals—Empirical Evidence on their Dissemination under Competitive Market Environments”
2013	DBW Best Paper Award for the paper “Determinanten des Prognoseverhaltens der Unternehmen des Prime Standards”
2013	Winner of the John Molson MBA Case Writing Competition for the case study “Media Markt China Ltd. at a Crossroads”
2007	Oliver Wyman-AlumniUM-Master-Award for the best diploma in Business Administration (#1 out of 170)
2007	Ernst & Young Award for the best diploma thesis in management accounting
2005	DAAD scholarship
2004	Mercer-AlumniUM-Award for the intermediate diploma
2002	Best bank traineeship in North Rhine-Westphalia, Germany

RESEARCH INTERESTS

Management Control Systems, Value-based Management, Performance Management and Measurement, Behavioral Accounting, Digitization in Management Accounting, Mergers and Acquisitions

SELECTED PUBLICATIONS AND WORKING PAPERS

Books, e.g.

1. Due Diligence bei Unternehmensakquisitionen, 8th edition, Stuttgart 2019 (with W. Berens, H. U. Brauner, J. Strauch).
2. Controlling: Konzeptionen – Instrumente – Anwendungen, Stuttgart 2017 (with A. Hoffjan, A. Wömpener).

Refereed Articles, e.g.

1. Disclosure of value-based performance measures: evidence from German listed firms (with C. Brück, A. Schwering)
Accounting and Business Research 2022 (forthcoming).
2. What is a good rank? The effort and performance effects of adding performance category labels to relative performance information (with F. Sommer, A. Wöhrmann)
Contemporary Accounting Research 2021, Vol. 38, No. 2, pp. 839-866.
3. Acquirers' cultural background and the use of earnouts (with C. Ewelt-Knauer, J. Gefken, D. Wiedemann)
Journal of Accounting, Auditing & Finance 2021, Vol. 36, No. 2, pp. 30-55.
4. The effect of relative performance information, peers' rule-breaking, and controls on employees' own rule-breaking (with C. Ewelt-Knauer, D. Sharp)
European Accounting Review 2020, Vol. 29, No.5, pp. 927-948.
5. Determinants of information system quality and data quality in management accounting (with N. Nikiforow, S. Wagener)
Journal of Management Control 2020, Vol. 31, No. 1-2, pp. 97-121.
6. The shareholder value effects of using value-based performance measures: Evidence from acquisitions and divestments (with L. Silge, F. Sommer)
Management Accounting Research 2018, Vol. 41, December, pp. 43-61.
7. The adoption and benefits of life cycle costing (with K. Möslang)
Journal of Accounting and Organizational Change 2017, Vol. 14, No. 2, pp. 188-215.
8. Tournament winner proportion and its effect on effort: An investigation of the underlying psychological mechanisms (with F. Sommer, A. Wöhrmann)
European Accounting Review 2017, Vol. 26, No. 4, pp. 681-702.
9. Market reaction to goodwill impairments (with A. Wöhrmann)
European Accounting Review 2016, Vol. 25, No. 3, pp. 421-449.
10. Fraud characteristics and their effects on shareholder wealth (with C. Ewelt-Knauer, M. Lachmann)
Journal of Business Economics, Vol. 85, No. 9, pp. 1011-1047.
11. Strategic management accounting practices in hospitals – Empirical evidence on their dissemination under competitive market environments (with M. Lachmann, R. Trapp)
Journal of Accounting and Organizational Change 2013, Vol. 9, No. 3, pp. 336-369.
12. Working capital management and firm profitability (with A. Wöhrmann)
Journal of Management Control 2013, Vol. 24, No. 1, pp. 77-87.

Working Papers, e.g.

1. Behavioral Effects of Feedback in Management Accounting Research: A Literature Review of the Current State (with N. Nikiforow)
2. Design of peer feedback systems and peer feedback distortions (with S. Marsula, S. Winkelmann).
3. Forecasting in times of crisis (with. J. Eichholz, S. Winkelmann)
4. Analyzing the Relation between Value-based Management and Dividend Payouts (with N. Kister, F. Sommer, M. Wiegerling)

Articles in Professional Journals, e.g.

1. Die Corona-Krise aus Unternehmensperspektive – Auswirkungen und Gegensteuerungsmaßnahmen (with J. Eichholz, S. Winkelmann)
Controlling – Zeitschrift für erfolgsorientierte Unternehmensführung 2021, Vol. 33, No. 4, pp. 63-70.
2. Management-Control-Systeme in deutschen Start-ups (with N. Kister, A. Schwering)
Controlling – Zeitschrift für erfolgsorientierte Unternehmenssteuerung 2020, Vol. 33, No. 2, pp. 46-53.
3. Veränderungen des Controllings durch Robotic Process Automation: Nutzen und Potenziale (with N. Nikiforow, S. Wagener)
Der Betrieb 2020, Vol. 73, No. 22, pp. 1129-1134.
4. Empirische Befunde zu den Erfahrungen mit Earnout-Klauseln aus Käuferperspektive (with F. Sommer, A. Woestmann)
M&A Review 2020, Vol. 31, No. 3, pp. 68-72.
5. Exklusivverhandlung oder kontrollierte Auktion? (with N. Fiedler, F. Sommer)
Die Wirtschaftsprüfung 2020, Vol. 73, No. 11, pp. 653-658.
6. Bedeutung und Ausgestaltung von Robotic Process Automation (RPA) im Controlling (with N. Nikiforow, S. Wagener)
Controlling – Zeitschrift für erfolgsorientierte Unternehmenssteuerung 2020, Vol. 32, No. 4, pp. 68-75.
7. Stand des IT-Einsatzes im Controlling (with N. Nikiforow, S. Wagener)
Controlling – Zeitschrift für erfolgsorientierte Unternehmenssteuerung 2020, Vol. 32, No. 6, pp. 59-66.
8. Einsatzbereiche und Erfolgswirkung der Vendor Due Diligence (with K. Klein, F. Sommer)
Die Wirtschaftsprüfung (WPg) 2019, Vol. 72, No. 2, pp. 108-113.

9. Nachhaltige Wachstumsraten bei der Folgebewertung des Goodwills (with D. Dudek)
Die Wirtschaftsprüfung (WPg) 2018, Vol. 71, No. 6, pp. 352-359.
10. Einsatz und Wirkung von Target Costing in deutschen Unternehmen (with K. Möslang)
Controlling – Zeitschrift für erfolgsorientierte Unternehmenssteuerung 2015, Vol. 27,
No. 3, pp. 160-165.

ACADEMIC SERVICE & INITIATIVES

EXRIMA Summer School and Conference

Since 2012, organizer of Experimental Research in Management Accounting (EXRIMA), together with F. Sommer and A. Wöhrmann. EXRIMA's objective is to enhance the collaborative research output in management accounting using experimental methods, strengthens the doctoral education, and builds national and international networks.

For detailed information: www.exrima.org

Editor

Controlling – Zeitschrift für erfolgsorientierte Unternehmenssteuerung

Ad hoc Reviewer

Accounting Education, Betriebswirtschaftliche Forschung und Praxis (BFuP), Die Unternehmung, European Accounting Review, European Journal of Finance, Journal of Business Economics, Journal of Management Control (JoMaC), Annual Meeting of the Canadian Academic Accounting Association (CAAA), Annual Meeting of the European Accounting Association (EAA), Annual Meeting of the German Academic Association for Business Research (VHB), German Research Foundation (DFG), Hawai'i Accounting Research Conference, Management Accounting Section (MAS) Midyear Meeting

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