



Digitale Transformation

**82. Jahrestagung des Verbandes
der Hochschullehrer für
Betriebswirtschaft e.V. (VHB)**

17. bis 20. März 2020

ABSTRACT-BAND

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DIENSTAG, 17.03.2020

9:30 - 10:30 | SH 0.101

ÖBWL Nachwuchsworkshop

Anna Oppelmayer: Young volunteers: A mixed method study about the who, how, why and what for of Generation Z volunteers

Civic participation and pro-social behaviour by young people has become an increasingly important topic for policy makers and the publics of Western countries during the last decade, not at least due to the fact that volunteers provide the core for many – and often an increasing number – of social and community programs. However, utilizing the potential of engaged citizens (and as such, a possible resource for not for profit oriented organizations) requires a greater understanding of the personal characteristics, the antecedents of (formal) volunteering, as well as the properties of the latter.

The present study uses a mixed-method approach (structured literature review, expert interviews, questionnaires, focus groups) to develop a deeper understanding of Generation Z (born in the early '90s to the mid 2000s) volunteers (who), and the forms (how), antecedents (why), as well as the implications (what for) of formal volunteering in a large nonprofit organization in the social sector. The research builds on a case study with the Austrian Red cross, an organization that provides – inter alia – extracurricular activities for children and adolescents in so-called youth groups as an opportunity for formal volunteering. It further aims to provide insights into the strategies nonprofit organizations can use to attract and retain young volunteers. Looking at who are the children and adolescents (youth group members, aged 6-18) who volunteer, how they volunteer, the ways they become involved in volunteer activities, and the reasons why they volunteer, while considering not only the primary group (young volunteers), but also the perspectives of other actors that affect this group's volunteering (i.e. their parents, legal guardians or relatives, as well as the nonprofit organization in question), allows a triangulation of perspectives and data and may provide insights into aspects of youth volunteering that have been left underresearched in extant literature.

11:00 - 12:30 | SH 0.107

Preconference Workshop | Introduction to Textual Analysis using Python

Methoden-Block I

Prof. Dr. Alexander Hillert (Goethe-Universität Frankfurt)

About ten years ago, researchers in business administration and economics started using textual analysis methods to systematically analyze the verbal information of documents like, for example, newspaper articles, firm's financial reports, analyst and credit rating reports, internet message boards and transcripts of central bank meetings.

In the first part of this workshop, participants will be introduced to the popular dictionary-based textual analysis approach, which has been established by Tetlock (2007) and Loughran and McDonald (2011).

After a short presentation of the approach and the most commonly used dictionaries, workshop participants will get an introduction to the implementation of the approach in Python. In the second part, alternative methods for measuring a text's sentiment (e.g., Naïve Bayes) will be discussed. The workshop concludes with an outlook on how to quantify further dimensions of texts like, for example, a text's readability and a text's similarity to other texts.

11:00 - 12:30 | SH 0.109

Preconference Workshop | Meta-Analyse

Methoden-Block II

PD Dr. Klaus Derfuß (Technische Universität Dortmund)

Meta-Analysen sind aus der Wissenschaft als Methode der quantitativen Literatursynthese nicht mehr wegzudenken. In der Regel nutzen Forschende Meta-Analysen, um zentrale Zusammenhänge in einer größeren Menge empirischer Studien zu ermitteln und ihre Varianz zu erklären. Teilweise dienen meta-analytisch ermittelte Korrelationen auch als Datengrundlage für die Schätzung von Strukturgleichungsmodellen und ermöglichen so den Test komplexer multivariater Zusammenhänge. Allerdings gibt es bei der Durchführung von Meta-Analysen zahlreiche Fragen, Fallstricke und Ermessensentscheidungen, die es zu bedenken,

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zu klären und zu begründen gilt. In diesem Workshop wird das Vorgehen einer Meta-Analyse grundlegend vorgestellt und ein Überblick über die zentralen Fragen, Fallstricke und Ermessensentscheidungen gegeben.

11:00 - 12:30 | HZ 13

Preconference Workshop | An Introduction into Bayesian Modeling (with applications to marketing)

Methodenblock III

Prof. Dr. Thomas Otter (Goethe-Universität Frankfurt)

Over the past 30 years Bayesian inference has gained popularity in applied disciplines like marketing. I discuss the advantages of the Bayesian perspective and the reasons for its adoption in applied fields. I will give hands on examples using R and the packages bayesm and RStan and showcase some recent and novel applications including the modeling of choice from menus (Kosyakova et al., forthcoming) and Bayesian consumer profiling.

11:00 - 12:30 | SH 0.101

ÖBWL Nachwuchsworkshop

Cindy Konen: Innovative Hochschule oder Innovateur in der Hochschule? Ein Erklärungsansatz zur Entstehung von Innovationskooperationen zwischen Hochschulen und Unternehmen

Die vorgestellte Arbeit siedelt sich in einem Teilbereich der Third Mission an, indem sie die Voraussetzungen untersucht, damit eine Hochschule in Kooperation mit Unternehmen Innovationen hervorbringt. Die Fähigkeit, die dem zugrunde liegt, wird als Innovationsfähigkeit bezeichnet. Dabei betrachtet die Arbeit sowohl den Einfluss der innerinstitutionellen Ausgestaltung der Rahmenbedingungen innerhalb der Hochschule als auch die Motivlage der Hochschulmitglieder. Den Ausgangspunkt bildete die Forschungsfragestellung, ob die Innovationsfähigkeit in einer Hochschule durch ein systematisches und zielgerichtetes Zusammenwirken von Hochschulleitung, Hochschuladministration und Professoren oder durch das losgelöste Handeln einzelner als Intra-

preneure tätiger Innovateure entsteht. In der Arbeit wird eine konstruktivistische Perspektive eingenommen, nach der die Bereitschaft und die Fähigkeit der Hochschulmitglieder, sich in Innovationskooperationen zu engagieren, nicht nur von den gestalteten Rahmenbedingungen abhängt, sondern auch maßgeblich von deren persönlicher Motivlage und dem individuellen Grad der Informationsdiffusion bestimmt wird. Um diese Forschungsfragestellung zu beantworten, wurde ein Case-Study-Ansatz gewählt, innerhalb dessen acht verschiedene Hochschulen (staatliche Universitäten und Fachhochschulen sowie private Universitäten) untersucht wurden. Als Ergebnis konnten verschiedenen Hochschulidealtypen abgeleitet werden (traditionelle Hochschule, ambitionierte Hochschule, teil-innovative Hochschule und innovative Hochschule (real/fiktional)), die sich durch unterschiedliche Ausprägungen von insgesamt 65 herausgearbeiteter Kriterien der Innovationsfähigkeit auszeichnen. Die Arbeit kommt zu dem Ergebnis, dass eine Hochschule i. d. R. nicht in ihrer Gesamtheit einem Hochschulidealtyp zugeordnet werden kann, sondern, eine personenspezifische Innovationsfähigkeit zu berücksichtigen ist. Die hochschulweite Innovationsfähigkeit entsteht durch die Summe teils massiv voneinander abweichender individueller Innovationsfähigkeiten. Wenn Hochschulleitungen die Innovationsfähigkeit ihrer Organisation (besser) steuern wollen, sind sie gefordert, einerseits Sensoren zu entwickeln, um das Ausmaß der individuellen Innovationsfähigkeiten zu erkennen aber andererseits auch Kenntnis darüber zu erlangen, welche Rahmenbedingungen einen sinnvollen Beitrag zur Steigerung der Innovationsfähigkeit leisten und inwieweit diese mit der spezifischen Motivlage der Professoren interagieren.

Martin Sievert: Representative Bureaucracy in the Light of Organizational Legitimacy – An Empirical Generalization and Extension

The concept of representative bureaucracy has been receiving widespread attention in the field of public administration. In this regard, scholars point to the symbolic effects of representation within citizen-state interactions and public encounters. Previous research suggests that especially co-production might benefit from representativeness.

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Two recent experimental studies addressed this aspect by examining how gender representation affected intentions to coproduce, especially for women. The results of the two survey experiments differ, despite one being a replication of the other where only the policy context was changed. The conflicting results suggest the need for further replication. Therefore, this study provides a generalization and extension of the two studies. We change the national context (Germany) and the policy area (Rehabilitation) of the conducted survey experiments. Furthermore, legitimacy is introduced as an important contextual factor. The survey experiment applies a between-group design, where participants are randomized into three experimental groups. Each group receives an announcement for voluntary action in the rehabilitation program of the federal state of Baden-Württemberg. The announcement includes the experimental variation of gender representation closely resembling the original studies. After the participants are confronted with the announcement, they are asked about their willingness to coproduce. To test the experimental design, a professional panel provider operating in Germany will carry out the data collection with a sample of inhabitants in Baden-Württemberg.

11:15 - 13:00 | HZ 9

ORG Nachwuchsworkshop

Waldemar Kremser (University of Nijmegen): Netzwerk „Routine Dynamics“

Hannah Trittin (Leuphana Universität Lüneburg): DFG-Nachwuchsnetzwerk „Grand Challenges & New Forms of Organizing“

Maximilian Heimstädt (Universität Witten/Herdecke): DFG-Nachwuchsnetzwerk „Digital Strategy“

Themen u.a.:

Wie funktionieren Nachwuchsnetzwerke?

Welche Möglichkeiten der Profilierung und Positionierung bieten sie (nicht)?

Welche weiteren Nachwuchsnetzwerke gibt es?

Generalisten versus Spezialisten: Vor- und Nachteile, Strategien

14:00 - 15:30 | SH 0.107

Preconference Workshop - Towards Interpretable Machine Learning: An Overview of Current Techniques to Shed Light on the Black Box

Methoden-Block I

Gabriela Alves Werb (Goethe-Universität Frankfurt)

Despite their usual superior predictive performance, machine learning and deep learning algorithms are often criticized for their complexity and lack of interpretability. In this workshop you will learn different techniques to shed light on the "black box" of complex models such as neural networks, random forests or gradient boosting, including live examples with the open source software R.

14:00 - 15:30 | SH 0.109

Preconference Workshop | Open Science in der Betriebswirtschaftslehre

Methoden-Block II

Prof. Dr. Joachim Gassen (Humboldt-Universität zu Berlin)

Studien auf Basis von manipulierten Daten oder verzerrten Forschungsdesigns haben in den letzten Jahren das Vertrauen in die empirischen Sozialwissenschaften und auch die Betriebswirtschaftslehre nachhaltig negativ beeinflusst. Die Etablierung von Open Science Prozessen, also von Forschungsprozessen, an denen andere teilhaben und mitwirken können, kann diesem Problem entgegenwirken. Open Science erhöht die Transparenz von wissenschaftlichen Erkenntnissen und erleichtert die Kooperation über Arbeitsgruppen und Forschungsfelder hinweg. Beides führt letztlich zu besserer fachlicher und gesellschaftlicher Akzeptanz von Forschungsergebnissen. In dieser Session präsentiere ich aktuelle Arbeiten des TRR 266 „Accounting for Transparency“ zum Bereich Open Science und diskutiere mögliche Anwendungsfelder in der Betriebswirtschaftslehre.

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14:00 - 15:30 | HZ 13

Preconference Workshop | VHB Teaching Session

Methoden-Block III

Die deutsche Kultusministerkonferenz hat im März dieses Jahres Empfehlungen zur Digitalisierung in der Hochschullehre beschlossen. Unter Punkt 7 heißt es dort: „Mit der Akkreditierung von Studiengängen wird sichergestellt, dass digitale Kompetenz curricular in den Studiengängen angemessen verankert ist.“ Wir diskutieren, wie die gestellten Anforderungen realisierbar sind und wie weit wir mit der Umsetzung bereits sind.

Prof. Dr. Jochen Koch (Europa-Universität Viadrina Frankfurt (Oder)): Karriere mit Lehre, oder: Karriere nur ohne Lehre?

Stehen exzellente Forschung und Lehre tatsächlich in einem unaufheb- baren Konkurrenzverhältnis und kann man in dem heutigen Wissen- schaftssystem tatsächlich nur reüssieren, wenn man sich ausschließlich auf die Forschung konzentriert und die Lehre quasi als lästiges „Neben- bel“ so mitmacht? Was bringt es mir überhaupt, etwas in die Lehre zu investieren? Und was ist heute gute Lehre? Und welche Möglichkeiten, Lehre neu zu denken und zu praktizieren (digital, interaktiv, remote usw.) haben wir heute?

Dr. Jörg Kortemeyer (Technisch Universität Clausthal): Lehre 2020 - Potentiale digitaler Maßnahmen innerhalb von Lehrveranstaltungen

Wie kann Lehre so gestaltet werden, dass Studierende interaktiv schon während der Veranstaltungen persönliches und zeitnahes Feedback erhalten? Der Vortrag stellt das Audience Response System PINGO vor, welches mit Hilfe von Smartphones oder Notebooks Abstimmungen in Vorlesungen ermöglicht, wobei aus verschiedenen Frageformaten (Single Choice, Multiple Choice, numerische Eingabe, Texteingabe) gewählt werden kann. Hierzu werden Erfahrungen aus zahlreichen Einsätzen in verschiedenen Szenarien präsentiert sowie allgemeine Vorteile einer auf WiMINT-Bereiche ausgerichteten Hochschuldidaktik erläutert

Dr. Bernadette Bullinger (IE University, Business School, Madrid):
Beurteilen und beurteilt werden: Qualität in der Lehre

Die meisten von uns haben den Anspruch an sich selbst, „gute Lehre zu machen.“ Diese Anforderung wird aber auch von außen an uns gestellt und es sind zumeist Studierende, die die Qualität unserer Lehre beurteilen. Evaluationen durch Studierende spielen vor allem im internationalen Kontext und an privaten Hochschulen eine große Rolle bei Tenure- und Promotionsentscheidungen. Welchen Einfluss hat diese Situation des Beurteiltwerdens auf uns und unsere Lehre und welchen Einfluss sollte sie haben? Wie können wir praktisch mit Anforderungen hinsichtlich der Qualität unserer Lehre umgehen? Und inwiefern kann Digitalisierung bei der Beurteilung von Studierenden und für die Beurteilung durch Studierende helfen?

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Lorenz Schönherr: Persönlichkeitsmerkmale als Determinanten des Networking von Führungskräften in der öffentlichen Verwaltung

Networks as a vehicle for addressing complex societal problems have received attention from public management scholars (Klijn et al., 2016). Thereby, the “leadership question” has only recently come to the fore of interest (Ricard et al., 2017). Under the notion of “networking behavior” as “the contact frequency that high-ranking public managers maintain with external actors and organizations.” (Torenvlied et al., 2012: 251), researchers analyze public managers’ behaviors within networks. Despite ample evidence of its positive impact on organizational performance, little is known about the determinants of managerial networking (Rho & Lee, 2018). Existing knowledge is limited to the socio-demographic characteristics of public managers (e. g. Esteve et al., 2013). However, these variables merely serve as proxies for deeper psychological traits such as personality (Hambrick & Mason, 1984). Due to the omission of psychological concepts, the findings are subject to a wide scope of interpretation, therefore bearing a black-box-problem (Lawrence, 1997). Against this background, our study seeks to shed light on the relation-

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ship between public managers' personalities and their networking behavior. Building on the upper echelons theory and regulatory focus theory, we derived hypotheses on this relationship. To test our hypotheses, we collect data through a large-scale survey among senior managers in German local administrations. The contribution of this study is threefold. First, we gain insights into the basic motivational processes behind public managers' decision to engage in managerial networking. Second, we add to the scarce research on personality traits within the upper echelon's literature. Third, we derive implications for public management practice regarding managers' personality traits and their effect on networking behavior and thus on organizational performance.

Jana Cordes: Implicit attitudes towards public and private employers: A cross-country experimental study

Public sector organizations are often accused of inefficiencies and administrative burdens (Hvidman & Andersen, 2016). While previous research (see also Marvel, 2015) looked at performance ratings of public organizations, this study, however, focuses on sector attractiveness by measuring the organizational attraction of non-profit, private and public organizations.

Drawing on the dual processing theory, this paper aims to reveal that young adults hold a biased set of beliefs about employment in the public sector. As uncertain situations activate a fast, affect-based and intuitive way of processing information (Hvidman & Andersen, 2016; Tversky & Kahnemann, 1974; Evans & Curtis-Holmes, 2005), we applied an experimental design containing a time pressure treatment to reveal these simplifying heuristics about the public sector in the recruitment context.

Matthias Döring: Encounter the Public Encounter – Dynamics of Citizen-State Interactions

Die psychische Belastung bei Mitarbeitenden des öffentlichen Sektors ist in den vergangenen Jahren zunehmend in die mediale Diskussion vorgedrungen. Dabei sind besonders solche Verwaltungsbereiche

betroffen, die in regelmäßiger Interaktion mit Kunden stehen. Unser Verständnis darüber wie Arbeitsstress durch Interaktionen mit Kunden entsteht oder verstärkt wird, ist in der Public-Management-Forschung nur unzureichend untersucht. Zwar lassen sich Erkenntnisse aus der Service-Management-Forschung teilweise übertragen, die Besonderheiten öffentlicher Dienstleistungen schränken dies jedoch ein. Diese Studie basiert auf dem job demand-resource model, um die besonderen Anforderungen von Kundeninteraktionen im Kontext von Sozialämtern näher zu untersuchen. Die Analyse baut auf einem Multi-Method-Design auf und wertet Daten aus Interviews, Mitarbeiterfragebögen, Teilnehmenden Beobachtungen sowie gepaarten Kurzfragebögen zwischen Kunden und Mitarbeitern nach jeweiligen Interaktionen aus. Hierbei sollen vor allem die Dynamiken von Kundeninteraktionen im öffentlichen Sektor näher untersucht werden.

Birgit Moser: Instrumente und Kontrollmechanismen der Rechenschaftslegung bei der Erbringung staatlicher Gewährleistungsaufgaben durch nichtstaatliche und hybride Organisationen

Im Rahmen ihrer Gewährleistungsverantwortung beauftragt die öffentliche Hand anstelle einer staatlichen Eigenerstellung häufig private Unternehmen, gemeinnützige Organisationen oder Bürgerinnen und Bürger mit der Erstellung von (z. B. sozialen) Leistungen. Vielfach wird die Aufgabenerfüllung ferner in Mischformen, somit in Kooperationen des Staates mit Privaten, gemeinnützigen Organisationen oder Gruppen von Bürgern organisiert. Insbesondere die Frage nach der Kontrolle und einem möglichen Kontrollverlust aus Sicht der Auftraggeber (der öffentlichen Hand, sowie der Legislative und nicht zuletzt den Bürgerinnen und Bürgern); sowie die Frage der Accountability (Rechenschaft über das eigene, verantwortliche Handeln um Transparenz herzustellen) aus Sicht der Auftragnehmer unterliegt hierbei einer zunehmenden Komplexität.

Das Forschungsvorhaben beschäftigt sich einerseits mit der Frage, welche Kontrollmechanismen vom Staat in seiner Gewährleistungsverantwortung für die Erfüllung von öffentlichen Aufgaben eingesetzt werden, sowie andererseits, mit welchen Mechanismen die Auftragnehmer

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ihre Aufgabenerfüllung, insbesondere im Hinblick auf die Leistungen und Wirkungen (output and outcome controls), feststellen und nachweisen. Basierend auf Literatur- und Dokumentenanalysen (wie Gesetzen, Vorschriften, Richtlinien, Protokolle, parlamentarische Anfragen, Rechnungshofberichte) und Interviews mit öffentlichen Auftrag- bzw. Ressourcengebern, sowie jenen Organisationen, die die Leistungen erbringen, soll empirisch eine Taxonomie der verschiedenartigen Instrumente gewonnen werden. Ferner sollen die aus diesen Instrumenten und Mechanismen gewonnenen Informationen einer Blendung zwischen Informationsangebot, -nachfrage und -bedarf unterzogen werden.

Maximilian Haas: Effekte von Public Corporate Governance Kodizes auf Akteursverhalten im Kontext öffentlicher Aufgabenerfüllung: Experimentelle Befunde

Ein Public Corporate Governance Kodex (PCGK) stellt aus der Perspektive der Neue Institutionenökonomik eine Institution für die öffentliche Hand zur Steuerung, Überwachung und Leitung öffentlicher Unternehmen dar. Die Neue Institutionenökonomik verfolgt verschiedene Erkenntnisziele, darunter auch die Effekte bestimmter Institutionen auf das menschliche Verhalten. Bei einer anforderungsgerechten Ausgestaltung soll ein PCGK das Verhalten von Einzelakteuren in eine angestrebte Richtung steuern, vorhersehbar machen sowie Verhaltensunsicherheiten reduzieren.

Vorliegende Studien haben bislang – vornehmlich für den Kontext des privaten Sektors – das Wissen über die Vor- und Nachteile von Corporate Governance Kodizes bereichert. Dennoch wird die Auffassung vertreten, dass weitergehende Forschung erforderlich ist und signifikante Beiträge in diesem Bereich leisten kann. Aus theoretischer Sicht sind die Ergebnisse bestehender Studien nur eingeschränkt auf den öffentlichen Sektor übertragbar. Öffentliche Unternehmen befinden sich in einem besonderen institutionellen Rahmen, der sich durch besondere Eigentümerstrukturen und den damit verbundenen politischen Einfluss auszeichnet. Aktuell wird sich in der Forschung die Frage gestellt, wie sich die öffentliche Hand im Kontext öffentlicher Unternehmen en-

gagieren und dennoch einen soliden regulatorischen und politischen Rahmen beibehalten kann.

In diesem Zusammenhang bleibt eine entscheidende Frage bislang unbeantwortet: Wird die von einem PCGK beabsichtigte Verhaltenssteuerung im Sinne der Ziele der öffentlichen Hand tatsächlich erreicht bzw. zumindest gefördert?

Der Artikel hat zum Ziel, die Effekte eines PCGK auf das Verhalten relevanter Einzelakteure bei der Vergütungsausgestaltung von Top-Managementmitgliedern zu untersuchen. Die Vergütung der Top-Managementmitgliedern gilt als eines der Steuerungsinstrumente der öffentlichen Hand zur Angleichung von Eigentümer- und Managementinteressen und ist zudem für eine nachhaltige öffentliche Daseinsvorsorge von besonderer Bedeutung. PCGKs formulieren in diesem Kontext Empfehlungen zur Ausgestaltung der Vergütung.

Dem Artikel werden die theoretisch-konzeptionellen Annahmen der Neuen Institutionenökonomik zu Grunde gelegt und im Rahmen eines Laborexperiments untersucht, ob durch die Vorlage von Empfehlungen eines PCGK Effekte auf das Verhalten relevanter Einzelakteure festzustellen sind oder nicht.

Cyrril Kalbermatten: Herausforderungen bei Reformen von Berufsdefinitionen im öffentlichen Bildungswesen

Der vorliegende Beitrag stellt die Skizze eines Dissertationsprojekts dar, welches die Analyse von Herausforderungen zum Ziel hat, die durch Reformen von Berufsaufträgen im öffentlichen Bildungswesen entstehen. Die Ausgangslage des Forschungsvorhabens bildet dabei der seit dem Schuljahr 2017/18 im Kanton Zürich (Schweiz) geltende „neu definierten Berufsauftrags“ (nBA). Der nBA hat zum Ziel, die Anstellungsbedingungen von Lehrpersonen an die der übrigen, nicht im Bildungswesen tätigen, Angestellten des öffentlichen Dienstes anzunähern. Ausgehend vom aktuellen Recherchestand lässt sich sagen, dass die Implementierung der Reform in verschiedenen Bereichen auf Widerstände stösst und eine politische Debatte auslöste (Hascher et al., 2019; Sekundarlehrkräfte des Kantons Zürich, ohne Datum). Das Ziel des Forschungsvorhabens ist es, anhand des Fallbeispiels nBA

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die Herausforderungen von Reformen hinsichtlich der Berufsaufträge im öffentlichen Bildungswesen zu identifizieren und zu analysieren. Die dafür zu formulierende Forschungsfrage soll eine Auseinandersetzung mit den Herausforderungen ermöglichen, die aus Inputfaktoren, dem Reformprozess selbst so-wie den Wirkungen der Reform hervorgehen. Die Analyse wird dabei in drei Ebenen (Makro-, Meso- und Mikroebene) aufgeteilt werden. Dadurch können sowohl schulexterne Faktoren, wie etwa die finanziellen Ressourcen einer Gemeinde, wie auch Akteursperspektiven berücksichtigt werden. Die theoretische Grundlage dafür bilden Ansätze wie jener des Resistance to Change (RTC) (Oreg 2003) und das Job-Demands-Resources-Modell von Bakker und Demerouti (2007). Darauf aufbauend und um den unterschiedlichen Analyseebenen und Perspektiven gerecht zu werden, soll die Forschungsfrage anhand quantitativer und qualitativer Forschung beantwortet werden. Grundlage hierfür bilden qualitative Fallstudien und eine schriftliche Befragung, die im Rahmen der Evaluation des nBAs durchgeführt wurden. Die Fallstudien setzten sich aus Interviews zusammen, die mit allen Berufsgruppen (Schulpflegen, Schulverwaltungen, Lehrpersonen, schulische Heilpädagoginnen/Heilpädagogen, Schulleitungen) gemacht wurden, die vom nBA erfasst sind. Die Interviews wurden an 20 Schulen durchgeführt. Die schriftliche Befragung der oben genannten Akteure erfolgte mittels einer Online-Befragung. Bei 100 repräsentativ ausgewählten Schulen wurden auch die Lehrpersonen flächendeckend befragt.

16:00 - 17:30 | HZ 9

Nachwuchs-Panel | Wege in die Wissenschaft: Ein Podium über schmale Grade, neue Chancen und klassische Entwicklungspfade in die Wissenschaft

Moderation: *Prof. Dr. Katrin Burmeister-Lamp* (Professorin für Entrepreneurship, EBS Universität für Wirtschaft und Recht)

Prof. Dr. Alexander Brem (Inhaber des Daimler Stiftungslehrstuhls für Innovation und Entrepreneurship, Universität Stuttgart)

Prof. Dr. Till Dannewald (Professor für Business Analytics / Business Intelligence, Hochschule RheinMain)

Prof. Dr. Nadine Kammerlander (Lehrstuhlinhaberin des Instituts für Familienunternehmen an der WHU – Otto Beisheim School of

Management)

Junior-Prof. Dr. Simone Wies (SAFE Junior Professorin for Marketing and Finance, Goethe-Universität Frankfurt)

Die Nachwuchsförderung ist ein zentrales Ziel des VHB. Die Wege in die Wissenschaft sind vielfältig, riskant und oft nicht transparent. In diesem Panel wollen wir verschiedene Wege vorstellen, Empfehlungen für den Nachwuchs erarbeiten und Entwicklungen in Deutschland im internationalen Kontext betrachten.

18:00 - 18:45 | Festsaal Casino

Keynote | Mögliche Beiträge der Betriebswirtschaftslehre zur Diskussion um mehr Privatsphäre im Internet

Prof. Dr. Bernd Skiera (Goethe-Universität Frankfurt)

Einerseits stellt das Internet eine Erfolgsgeschichte dar, weil mittlerweile eine Vielfalt an Informationen, oftmals sogar „kostenlos“, zur Verfügung gestellt wird. Andererseits gestattet das Internet das Sammeln von umfangreichen Informationen über die Nutzer von Angeboten im Internet. Diese Informationen werden häufig zwischen zahlreichen Unternehmen geteilt und überwiegend zum Erzielen höherer Werbeeinnahmen eingesetzt. Dies hat für die Nutzer zu einem Verlust an Privatsphäre geführt und die Politik ermutigt, stärker an der Privatsphäre der Nutzer ausgerichtete Gesetze zu implementieren, z.B. die 2018 wirksam gewordene Datenschutz-Grundverordnung (DSGVO) oder die für die nächsten Jahre geplante ePrivacy-Verordnung (ePV).

Leider konnte sich der Gesetzgeber bei der Ausarbeitung dieser Gesetze aber nur auf überschaubar viele empirische Studien im Feld stützen, so dass die Effekte solcher Gesetzgebungen zum einen nicht klar sind und zum anderen auch dazu führen könnten, dass das jetzige Internet, das vielfach nicht durch Bezahlschranken gekennzeichnet ist, bald der Vergangenheit angehört. Aus Sicht des Referenten bringt gerade die Betriebswirtschaftslehre alle Voraussetzungen mit, um eine zentrale Rolle in der gesellschaftlich sehr wichtigen Diskussion um mehr Privatsphäre versus mehr Werbeeinnahmen zur Finanzierung eines „kostenlosen“ Internet einzunehmen.

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Der Referent wird mehrere empirische Projekte präsentieren, die veranschaulichen, welchen Beitrag die Betriebswirtschaftslehre zu einer solchen gesellschaftlich wichtigen Diskussion leisten könnte. In einem der empirischen Projekte geht es um den Wert von (digitalen) Cookies für Werbetreibende. Verschiedene Überlegungen gehen dahin, die Lebenszeit solcher Cookies zu begrenzen. Der Referent veranschaulicht an einem auf einem umfangreichen Datensatz aufbauenden Modell, wie die aus unterschiedlichen Lebenszeiten von Cookies resultierenden Verluste für die werbetreibende Industrie prognostiziert werden können. Mit derartigen Analysen kann die Betriebswirtschaftslehre der Politik wichtige Informationen liefern. Somit sollte die Politik besser abwägen können, ob ihre beabsichtigte Erhöhung der Privatsphäre in einem vernünftigen Verhältnis zu den damit verbundenen Verlusten für Unternehmen stehen. Letztlich möchte die Politik ja auch Unternehmen und die damit verbundenen Arbeitsplätze fördern.

18:45 - 19:30 | Festsaal Casino

Keynote | Digitalisierungsdilemmata der deutschen Wirtschaft

Dr. Theodor Weimer (Deutsche Börse AG)

Der Vortrag beschreibt aus Sicht eines global tätigen CEOs fundamentale Digitalisierungsdilemmata der deutschen Wirtschaft. Das Thema Digitalisierung wird in einen breiteren Kontext von derzeit sich herausbildenden radikalen Veränderungen in der Marktstruktur, den Geschäftsmodellen, der Steuerung von Unternehmen und der Investorenperspektive beleuchtet. Der Vortrag erläutert Schwächen und Ursachen bei der notwendigen Transformation in Richtung Digitalisierung und adressiert Kernelemente einer notwendigen Veränderung.

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09:00 - 10:30 | HZ 1

Digital Day | Digital Currencies and the Future of Payment

Moderation: *Björn Godenrath* (Börsenzeitung)

Prof. Hans-Gert Penzel (Universität Regensburg)

Andrej Bachmann (EZB)

Dr. Lars Friedrich (Commerzbank)

Jochen Siegert (Traxpay)

Michael Steinbach (equensWorldline)

Werden wir in Zukunft alle mit dem „digitalen Euro“ bezahlen? Oder geben zukünftig „BigTech“-Konsortien digitale Währungen á la LIBRA aus? Welche Rolle spielen Banken und Zahlungsdienstleister in einem solchen Fall überhaupt noch? Was sind eigentlich die Vorteile digitaler Währungen? Und inwieweit ist die notwendige Infrastruktur bereits existent? Die Liste an Fragen, die man im Zusammenhang mit Digital Currencies stellen kann, ist endlos. Die Session „Digital Currencies and the Future of Payments“ beleuchtet das Thema aus unterschiedlichen Perspektiven, diskutiert aktuelle Entwicklungen und versucht aufzuzeigen, wie sich die „klassische“ Bezahlinfrastruktur verändern wird.

09:00 - 10:30 | HZ 3

Digital Day | Digitale Transformation und Produktivitätsparadoxon

Moderation: *Prof. Dr. Anna Rohlfing-Bastian* (Goethe-Universität Frankfurt)

Prof. Dr. Robert Obermaier (Universität Passau, Center for Digital Business Transformation)

Prof. Dr. Ulrike Baumöl (Rektorin der Universität Liechtenstein)

Dr. Markus Forschner (CFO, Bosch Rexroth AG)

Mit den Begriffen „Digitale Transformation“, „Industrie 4.0“ oder „Künstliche Intelligenz“ verbinden sich in der Wirtschaftspraxis und -politik enorme Investitionsanstrengungen und Erwartungen an die zu erzielenden wirtschaftlichen Wirkungen. Dennoch gelingt es im Zuge der digitalen Transformation und dem damit einhergehenden technologischen Fortschritt vielen Unternehmen nicht ohne weiteres, ihre

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Produktivität zu steigern. Dieser Umstand ist unter dem Begriff des Solow-Paradoxon bekannt, seine Gründe sind jedoch nach wie vor nicht vollständig erforscht. Insbesondere im Bereich der IT-Investitionen sind Produktivitätseffekte nur schwer nachweisbar, obwohl die Vorzüge der Digitalisierung vermeintlich auf der Hand liegen. Was sind die Gründe dafür und wie können Unternehmen langfristig für sich die produktivitätssteigernden Effekte der digitalen Transformation sichern? Welche Lehren können für die nun anstehende digitale Transformation aus vergangenen Phasen gezogen werden? Diesen und weiteren Fragen gehen drei Experten aus verschiedenen Perspektiven auf den Grund: Prof. Dr. Robert Obermaier, Universität Passau und Leiter des Center for Digital Business Transformation, als Experte für Auswirkungen der Digitalisierung und Industrie 4.0 aus dem Bereich Controlling, Prof. Dr. Ulrike Baumöl, Rektorin der Universität Liechtenstein, als Expertin im Bereich Digitalisierung für Geschäftsmodelle und Organisationen aus der Perspektive des Informationsmanagements sowie Dr. Markus Forscher, CFO der Bosch Rexroth AG mit Expertise an der Schnittstelle zwischen Informatik und Betriebswirtschaftslehre, aus Sicht der Praxis. Die Session wird von Prof. Dr. Anna Rohlfing-Bastian (Goethe-Universität Frankfurt) moderiert.

09:00 - 10:30 | HZ 8

Digital Day | Professional Services in der Digitalen Transformation

Sebastian Hartmann (KPMG)

Prof. Dr. Markus Kreutzer (EBS Business School)

Getrieben von Nachfrageveränderungen, digitalem Geschäft und neuen Technologien, sind die traditionellen Geschäftsmodelle von Professional Services unter Beschuss: Unternehmensberater, Rechtsanwälte oder Wirtschaftsprüfer, beginnen diesen Paradigmenwechsel mit klareren „Value Propositions“ (Lösungen) zu nutzen und überdenken ihre Geschäftsmodelle ganzheitlich und kundenzentriert. Zwei Evolutionskurven zeichnen sich dabei ab: Auf der traditionellen Kurve findet der Wettbewerb auf Basis von Risikoappetit und Effizienz in der Erstellung und Lieferung der Lösungen oder Leistungen statt. Auf der Geschäftsmodellkurve der nächsten Generation hingegen werden die Möglich-

keiten technologiebasierter Skalierbarkeit und geringerer Transaktions- bzw. Kollaborationsaufwände genutzt. Bei KPMG, wie auch anderen großen PSFs, lassen sich diese Entwicklungen gut nachvollziehen und zeigen in ihren Kombinationsmöglichkeiten gänzlich neue Stellhebel für profitables Wachstum auf.

09:00 - 10:30 | HZ 9

Digital Day | Exemplarische Forschungsarbeiten aus der Wirtschaftsinformatik

Prof. Dr. Alexander Benlian (TU Darmstadt): Sprint Zeal or Sprint Fatigue? The Benefits and Burdens of Agile ISD Practices Use for Developer Well-Being

Despite the predominant view in the agile Information Systems Development (ISD) literature that agile ISD practices use (AISDPU) has positive ramifications for ISD teams and projects, previous research has largely neglected to study whether and how these practices are beneficial, or even burdensome, to individual developers. Whereas much of our knowledge on AISDPU and its consequences stems from cross-sectional studies and retrospective accounts, agile ISD practices are mainly used on a day-to-day basis and can thus be viewed as an inherently within-person phenomenon; this view points to the need for daily investigations that provide a closer examination of immediate, lived experiences. Integrating agile ISD literature with cognitive appraisal theory of stress and self-regulation theory, we develop the idea that daily AISDPU can have both energizing and depleting effects and may thus help or harm developer well-being. In an experience-sampling study of 131 developers who responded to daily surveys spread over 10 workdays, we show that AISDPU can indeed be a double-edged sword: instrumental to developers' work engagement on some days yet detrimental to their self-regulation (by increasing depletion) on other days—two forces with countervailing effects on developer well-being. Importantly, we find that the divergent effects of AISDPU critically hinge on whether developers appraise it as a challenge or a threat. As a potential antidote, we investigate the moderating role of IT mindfulness in developers' appraisal processes. Our results show that IT

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mindfulness serves as a facilitator of challenge appraisal and as a buffer against threat appraisal such that the potentially harmful downstream effects of AISDPU can be mitigated. On a broader note, this study challenges the prevailing assumption that AISDPU is a universally good thing and offers meaningful insights into why and when AISDPU improves versus impairs developer well-being.

Prof. Dr. Daniel Veit (Universität Augsburg): Adoption of Sustainable Technologies: A Mixed-Methods Study of German Households

Although technologies spurred by the “Internet of things” are increasingly being introduced in homes, only a few studies have examined the adoption or diffusion of such household technologies. One particular area of interest in this context is electricity consumption, especially the introduction of smart metering technology (SMT) in households. Despite its growing prominence, SMT implementation has met with various challenges across the world, including limited adoption by consumers. Thus, this study empirically examines the antecedents of SMT adoption by potential consumers. Using a mixed-methods design, the study first unearths the SMT-specific antecedents, then develops a contextualized model by drawing on theories from motivational psychology and the antecedents identified earlier, and finally tests this model using a large-scale survey of German consumers. The results provide support for many of the hypotheses and highlight the importance of motivational factors and some household demographic, privacy, and innovation-related factors on consumers’ intention to adopt SMT.

Jun.-Prof. Dr. Stefan Morana (Universität des Saarlandes): Designing Process Guidance Systems

Process knowledge is a vital prerequisite for employees to execute organizational processes successfully in the course of their daily work. However, the lack of process knowledge, especially of novice users, and the need for support pose a challenge to employers. Inspired by research on spatial knowledge and navigation, we conceptualize three

process knowledge types addressing the needs of employees during their process execution. On the basis of these process knowledge types, we derive three theoretically grounded design principles for process guidance systems to support employees' process execution. We instantiate the design principles and evaluate the resulting artifacts in a laboratory experiment and in a subsequent field study. The results demonstrate the positive effects of process guidance systems on users' process knowledge and process execution performance. Our study contributes to research and practice by proposing a new conceptualization of process knowledge and a nascent design theory for process guidance systems that builds on theories of spatial knowledge and navigation, as well as decision support research.

09:00 - 10:30 | SH 0.106

ORG A1 | Organisation

Ulrich Frank, Alexander Bock (Universität Duisburg-Essen): Organisationsforschung und Wirtschaftsinformatik: Zeit für eine Annäherung?

Die digitale Transformation kann von Unternehmen nur dann gewinnbringend genutzt werden, wenn neue Organisationsformen entwickelt werden, die durch eine enge Integration von sozialen Handlungssystemen und computergestützten Informationssystemen gekennzeichnet sind. In dem vorliegenden Beitrag wird die These entwickelt und begründet, dass die damit verbundenen wissenschaftlichen Herausforderungen weder durch isolierte Forschungsprogramme der Organisationswissenschaften noch der Wirtschaftsinformatik allein bewältigt werden können. Vielmehr empfehlen sie eine transdisziplinäre Zusammenarbeit zwischen beiden Disziplinen. Vor dem Hintergrund einer Analyse grundlegender Gemeinsamkeiten und wesentlicher Unterschiede beider Disziplinen wird ein methodischer Ansatz skizziert, der darauf gerichtet ist, fundierte und sinnstiftende Orientierungen für die digitale Transformation zu ermöglichen. Anschließend werden die mit einem solchen Ansatz verbundenen wissenschaftstheoretischen und wissenschaftssoziologischen Herausforderungen betrachtet.

Philipp Sylla, Iris Hausladen (Handelshochschule Leipzig): Business-

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managed IT - Rahmenbedingungen für mehr IT-Verantwortung durch den Fachbereich

In einer zunehmend digitalen Arbeitswelt gewinnt die Frage an Bedeutung, wie IT-Aufgaben bestmöglich abgewickelt und organisiert werden können. Aktuelle Entwicklungen führen hierbei vermehrt dazu, dass IT-Tätigkeiten, mit der Zustimmung der IT-Abteilung, durch einzelne Fachbereiche übernommen werden. Im Hinblick auf diese sogenannte Business-managed IT stehen Unternehmen allerdings vor der Herausforderung, zu beurteilen, wann mehr Verantwortung von der IT-Abteilung an den Fachbereich übertragen werden kann. Durch eine systematische Literaturanalyse werden in diesem Beitrag relevante Kontextfaktoren identifiziert, welche Unternehmen bei diesen Entscheidungen unterstützen sollen. Weiterhin werden die identifizierten Kontextfaktoren anhand von drei Dimensionen strukturiert und Implikationen für das IT-Management abgeleitet.

9:00 - 10:30 | SH 0.109

ORG B1 | Organisation

Maximilian Heimstädt (Universität Witten/Herdecke), Malte Ziewitz (Cornell University): Assembling Expertise: Emerging Governance of Algorithmic Systems in New York City

What happens when organizations delegate decision-making to new computational techniques like machine learning and AI? In this article, we advance scholarship on emerging technologies and organizing by exploring how organizations and their stakeholders challenge, negotiate, and reclaim expertise when the underlying task is indeterminate and occupational closure not in sight. Following recent calls for a relational approach to expertise and organizing, we theorize expertise not as an analytic framework applied by analysts but as an everyday concern of actors being studied. We then use this approach to investigate the struggle for control over the use of automated decision systems (ADS) in New York City agencies over a two-year period. Conceptualizing expertise as a performative and consequential practice, we identify four points of contestation around which trials of expertise on the emer-

ging technology unfold: the nature of the underlying task; the different groups and audiences involved; the role of tools; and the management of processes required for establishing expertise. We conclude by considering the implications of our findings for research on expertise, emerging technologies, and organizing, including the use of controversy analysis for studying transorganizational phenomena.

Harry Sminia (University of Strathclyde), *Jörg Sydow* (FU Berlin),
Stephan Bohn (FU Berlin): Path Creation as Contestation, Imbrication
and Emancipation: How Music Distribution Became Digital

Connecting path dependence and practice theory, this paper reports on the establishment of digital music distribution as a process of path creation. We reconstruct the development between 1997 and 2004 and found that path creation established via the interplay and specific enactments of a variety of practices that at the same time challenged the physical distribution of music and created a new path of digital distribution via imbrication and emancipation processes. In order to investigate the variety of practices and entrepreneurial efforts related to digital music, we used a very explorative approach based on big data techniques—especially topic modeling—and qualitative research. Our results provide deep insights in both the collective and individual dimension of path creation. Thereby, we contribute to theory by first developing a practice-based approach of path creation that distinguishes meticulously between entrepreneurial efforts and practices. Secondly, unlike other approaches to path creation, we also specify the dynamics of contestation as consisting of imbrication and emancipation. With our explorative approach on the variety of practices, we also contribute to practice-based research that, because of its emphasis on micro-dynamics, has been criticised to overlook systemic dynamics such as escalating commitment to or path dependence of a certain course of action. In addition, with digital music we are exploring one of the early phenomena where digitalization led to the disruption of an established industry. Our research, thereby, could inform the understanding of more recent digitization phenomena.

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09:00 - 10:30 | SH 1.105

ORG C1 | Organisation

Friederike Redlbacher, Jetta Frost, Marcel Volland (Universität Hamburg, AB Organisation & Unternehmensführung): Fostering endogenous change: meeting landscapes as dynamic control configurations from within

This paper explores how meetings as control instruments foster or impede endogenous change. We argue that dynamic configurations of formal and informal controls are operationalized in meeting landscapes. Using a longitudinal case study of an endogenous change process within an R&D unit in the automobile industry, we show how dysfunctional control facilitates un-sanctioned and bootlegged initiatives. We present how the change initiatives apply highly participatory meeting landscapes with varying degree of formality in meetings to develop new ways of organizing. Turning away from a bureaucratic control configuration the emerging meeting landscapes manifest first clan and later integrative control configurations. Our results indicate that meeting landscapes can be regarded as guiding structures to channel bottom-up processes in order to foster endogenous change. From a processual view, we conceive change from within as an "unfolding" between opposing poles such as formal and informal control.

Constantin Meyer, Anja Tuschke (Ludwig-Maximilians-Universität München): The Impact of Strategic Change on Corporate Misconduct and the Role of Situation-Specific Governance Mechanisms

Firms undergo major strategic changes to realign their operations according to changing internal and external conditions. In this context, we examine the impact of the magnitude of strategic change on the likelihood of corporate misconduct as a severe negative consequence of firms' strategic change activities. Building on the fraud triangle, we examine how the three elements of motivation, opportunity, and rationalization simultaneously increase during times of strategic change. We use a matched-pairs design methodology (with 217 fraud cases identified through security class action lawsuits of listed U.S. organizati-

ons) and find a positive relationship between the magnitude of strategic change and the likelihood of corporate misconduct. However, this likelihood decreases with larger board sizes and a higher proportion of external CEOs as outside directors. The moderating effects identified in this study path the way towards situation-specific governance mechanisms that increase the board's monitoring effectivity during unstable times, such as strategic change

09:00 - 10:30 | SH 1.109

ORG D1 | Projekt-Präsentationen

India Jana Kandel, Erk Piening (Johannes Gutenberg-Universität Mainz):
Between Cooperation and Rivalry - How Inter-Organizational Relationships Influence the Identification of Employees in the Nonprofit Sector

The influence of external network dynamics on organizational identification remains an understudied phenomenon. To better understand identification processes in today's increasingly interdependent organizational landscape, we explore how interactions with external players influence organizational identification. We pay special attention to the type of interaction as well as power dynamics between players in a network. We study these issues in a non-profit context. This research context poses to be a particularly interesting area to study, as the interactions between non-profit organizations, private and public donors, for-profit businesses, and the government range from friendly cooperation to values-based rivalry, which are often characterized by special resource dependencies and unequal power dynamics. To better understand identification processes in this setting, we employ a multiple case study design. We draw on semi-structured interviews, observations, as well as internal and external documents such as partnership agreements, press releases and media reports that center interactions between the selected non-profit organizations and other players in their network. While we focus on the non-profit sector, this research adds to the wider organizational literature on how work relationships and interactions within an organization's network affect and co-construct organizational identification.

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Richard Hossiep, Ulrike Holder, Thomas Ehrmann, Gerhard Schewe (WWU Münster): Past, present and no future – the importance of transparency and trust in times of organizational decline

More than ever before firms face a high level of volatility and uncertainty. Resulting from digitalization, external influences, environmental issues as well as structural change, multiple industries and businesses are required to rethink their business models or even forced to cease or drastically change their activities in the near future. For example, both the energy sector or the automotive industry struggle with increased technological possibilities and environmental demands: coal mining, coal power plants, and electric cars and new, innovative mobility solutions are at the center of public scrutiny as technological innovations emerge and protests for a more eco-friendly industry surge. As a consequence, large-scale job losses or job shifts for employees in these sectors seem to be likely.

Based on the aforementioned points, unsurprisingly the study of organizational decline and failure has gained considerable momentum during recent years (e.g. Finkelstein, 2004; Fridenson, 2004). Yet, research on organizational decline and failure is limited since it is difficult to study objects that vanish from the radar. The few existing studies focus particularly on circumstances and actions that lead to decline as well as those that enable turnaround (Anheier, 1999; Mellahi, Jackson, & Sparks, 2002; Mellahi & Wilkinson, 2004; Sheppard & Chowdhury, 2005) or on learnings from the unintended downturn (Baumard & Starbuck, 2005; Cannon & Edmondson, 2005; Desai, 2016; Yeo & Marquardt, 2010). Some other studies investigate how executives perceive the state of decline of their organizations (Carmeli, Sheaffer, Journal, May, & Carmeli, 2018) and analyze downsizing as a reactive response to business decline (Cascio, 2004; DeWitt, 1993). So far, a basic assumption in the organizational decline literature has been that recovery is possible (Schmitt & Raisch, 2013) and managerial characteristics such as the awareness and perception of the extent of the decline are described as essential elements in turnaround strategies (McKinley, Latham, & Braun, 2014; Sronce & McKinley, 2006; Trahms, Ndofor, & Sirmon, 2013). However, what if there is no chance for a turnaround? What is the impact

of such a hopeless decline on employees and their leader?

We hypothesize that trust and transparency in the communication with the employee contribute to a stable working atmosphere even if turbulent times. In contrast to the literature on cutback management that suggests decreasing job satisfaction and commitment (Levine, 1984; Raudla, Savi, & Randma-Liiv, 2015), we build on resource perspective and argue that the impact of downsizing does not necessarily lead to a negative impact for the remaining workforce. We propose that one main mechanism of downsizing is uncertainty. As the company announces who will end their career with the employer and when the organization creates certainty through transparency. The uncertainty is reduced via informational as well as procedural justice perceptions of the remaining workforce. Moreover, the commitment in the remaining workforce and trust in the employer is increased through the identity as “the last men standing” as well as the felt responsibility to leave a “clean desk”.

Our analysis is based on a longitudinal dataset derived from an employee attitude survey at a heavy industry firm. We obtain answers of initially more than 10,000 employees over seven-time points with answer rates of 92% to 98% at every measurement point. Due to the external environment, this firm will cease its activities in the short-term future and will continue to significantly reduce its workforce to nearly zero. The organization is characterized by a predominantly male workforce in the heavy industry sector. Due to traditions, employees identify highly with their employer and they are quite specialized. Aggregating the responses on the department level, we investigate the impact of organizational justice and trust on various employee outcomes such a work satisfaction or commitment

Preliminary results show that informational as well as procedural justice have a significant impact on organizational trust. Further, informational and procedural justice as well as trust impact overall work satisfaction. Finally, trust partially mediates the impact of both informational and procedural justice on overall work satisfaction. We finish with theoretical as well as practical implications of our results for future research on justice and transparency in organizational decline.

Using the previously described case, we provide a blueprint analysis

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and recommendations for times of organizational decline without the prospect of recovery. We are confident that the data gathered from this organization is quite similar to organizations that will experience “planned” decline in the future and that our further analysis will shed some light on this recent topic.

Thomas Schardt, Erk P. Piening (Johannes Gutenberg-Universität Mainz): Exploring learning from failure – How cognitive processes shape learning modes of Entrepreneurs

Despite laudible efforts of current studies to expand our knowledge about the ‘actors’ involved in learning from failure, we have limited insights about the underlying processes and which factors drive change in entrepreneurs behavior after a failure experience (Eggers & Song, 2015; Fang He et al., 2018; Politis, 2005; Yamakawa et al., 2015; Wang & Chugh, 2014).

The present study attempts to bridge this gap by delving into the underlying learning processes of entrepreneurs confronted with failures. We specifically seek to identify different learning modes of entrepreneurs that describe how they make sense of and respond to failure, and which may ultimately explain varying learning outcomes. Moreover, we explore how and why these processes are influenced by the type and magnitude of failure events. We employ a qualitative research design, because case studies are particularly useful to provide in-depth insights into perceptual and processual phenomena (Eisenhardt & Graebner, 2007; Yin, 2003). Our findings suggest that entrepreneurs indeed systematically differ in how they deal with failure experiences, or what we refer to as their specific learning modes. We identified the following factors that shape the way entrepreneurs learn: (1) perception of failure (e.g. complexity, consequences, attitude towards failure), (2) attribution of failure (e.g. internal/external; controllable/non controllable), and (3) coping processes (e.g. problem- oriented, emotion-oriented, and appraisal-oriented).

09:00 - 10:30 | HZ 12

TIE1 | Business Model Innovation and Sharing Economy

Anne Heider, Gerken Maike, Nicolas van Dinther, Marcel Hülsbeck (Uni Witten): Business Model Innovation through Dynamic Capabilities in German Mittelstand SMEs

The German Mittelstand seems to defy prejudices on incumbent SMEs as being low-growth, low-tech and less innovative. The question how these small, old, and often family-run firms remain competitive over time has attracted growing interest from researchers. In this paper we posit that Mittelstand SMEs develop and utilize dynamic capabilities to innovate their business model. In this way they are able to overcome resource constraints that have been argued to limit the competitiveness of SMEs. In our empirical analysis of 285 German Mittelstand SMEs we are able to show that different aspects of business model innovation are affected by different dynamic capabilities in different ways. Moreover, these relationships are partly moderated by Mittelstand SME features. While medium firms profit from higher engagement with outside stakeholders and balancing efficiency with flexibility, smaller firms are advised to concentrate on revising their established resource configuration.

Julian Lehmann, Florian Weber, Lorenz Graf-Vlachy, *Andreas König* (Universität Passau): Institutional Work Battles in the Media Discourse on Discontinuous Innovation: Narratives and Rhetoric in the Context of the Sharing Economy

We explore how actors faced with discontinuous innovation engage in media discourse as a form of institutional work. Based on actor quotes from newspaper articles about a particular form of digital transformation, namely the emergence of the sharing economy, we provide an account of the discursive strategies and persuasive appeals in the public debate concerning institutional change. We find that discourse is dominated by offensive actors aiming at institutional change, mostly due to a relatively low share of voice of incumbent firms. Further, whereas offensive actors aimed for legitimacy by balancing attacks on

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existing institutions with assertions of new institutions, defensive actors aimed for legitimacy surprisingly little by asserting existing institutions and rather by attacking new institutions. Contrary to existing scholarly beliefs, preventing the emergence of new institutions appears to be as important for defensive institutional work as reinforcing existing institutions. Finally, we show that actors' discursive strategies derived legitimacy from different institutional pillars and used different persuasive appeals.

Andrea Herrmann (Utrecht University), *Petra Zaal* (Deloitte Consulting B.V.), *Maryse M.H. Chappin* (Utrecht University), *Brita Schemmann* (Utrecht University): On the Link between Education and Income in the Gig Economy

To date, the opinion that higher levels of education lead to higher income levels in dependent employment, temporary hiring, and freelancing alike, is virtually uncontested. Theoretically, this paradigm is founded on the adverse selection problem that employers face before hiring workers. To address this problem, workers signal their qualities to potential employers through their educational certificates. Accordingly, the literature on labour economics demonstrates a systematic link between the educational attainment of workers and their pay levels. The 'gig economy', or online labour markets, fundamentally challenge this paradigm as gig workers do not need educational certificates to offer their services on online platforms. We thus investigate whether educational attainment still is a driver of wage levels in online labour markets. Our OLS regression analyses of 1607 gig workers in 14 Western economies illustrate that education is indeed not correlated to their wage levels. Instead, adverse selection is prevented through the platform's review system as well as the gig workers' level of previous job experience. Should the gig economy become one of the major labour markets of the future, our findings indicate that Western education systems would benefit from reconsidering how to prepare gig workers for their future jobs.

09:00 - 10:30 | HZ 11

W11 | Implementation of Digital Transformation

Manuel Holler (Zurich University of Applied Sciences), Benjamin Spottke (University of St.Gallen.), Seth Benzell (Massachusetts Institute of Technology), Matthias Ehrat (Zurich University of Applied Sciences): The General Data Protection Regulation in Financial Services Industries: How Do Companies Approach the Implementation of the GDPR and What Can We Learn From Their Approaches?

This research study sets out to explore the General Data Protection Regulation in financial services industries grounded on the pivotal question: "How do companies approach to General Data Protection Regulation and what can we learn from their approaches?". Regarding the former, a three-stage iterative and risk-based implementation approach was unveiled, regarding the latter, good practices for implementation at a strategy-, organization-, management-, process-, and technology-related level were identified. Notwithstanding the inherent limitations by the applied case study research at leading companies in finance and insurance business, it can be concluded that companies strive with the utmost effort to ensure compliance with the General Data Protection Regulation, yet there exists a gap between strategy and implementation.

Naomi Peters-Bustorff (TH Aschaffenburg), Franke Roland (BearingPoint), Peter Gordon Rötzel (TH Aschaffenburg/Universität Stuttgart): On the Role of Normative Values and User Acceptance in E-Governance Implementation: Evidence from German Stakeholder Management in E-File Projects

Though there are several approaches to increasing the efficiency of public administration and make available its benefits to the citizens by using e-government and e-services, prior literature reports challenges in ensuring consistent availability of benefits from e-government. This study focuses on one central key factor in the implementation process: the public employee to addresses the question why the implementation of the E-File, the largest e-government and information systems (IS)

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project in German public administration in the last 20 years, underachieves in comparison with the expectations of citizens and politicians. Synthesizing the stakeholder theory and UTAUT 2, we use qualitative semi-structured interviews to examine the public employee's role in IS implementation in the case of E-File and focus on normative aspects within stakeholder management. We found that a normative core is key in a stakeholder-oriented view of E-File implementations. Our results indicate that user acceptance is essentially driven by the normative values of public employees. The findings revealed that non-technical features and factors might play a decisive role in E-File implementation. We provide theoretical and practical implications and new avenues for further research.

Ann-Kristin Cordes, Alejandro Jimenez Castro, Jörg Becker (University of Muenster - ERCIS): Development of a Procedure Model for Implementing Digital Technologies on the Patient-Side in Hospitals

Implementing and using digital technologies in hospitals can improve both the quality of patients' life, and the efficiency of healthcare services. Despite the benefits, the digital transformation in hospital settings is mostly at a primary stage and progressing slow due to several factors such as complexity in the decision making, complexity in the healthcare processes, disadvantages of the technology itself, high costs, data security issues, lack of engagement, loss of privacy and autonomy. To overcome these challenges, previous studies reveal a lack of a defined stepwise method how digital technologies can be adapted and implemented on the patient-side in hospitals in order to contribute to the increase of the well-being of patients. In the light of this context, this paper aims to provide a procedure model for implementing digital technologies on the patient-side in hospitals, offering an overview of the required steps to achieve a successful implementation, and considering the special requirements of the unique healthcare sector. The purpose of this procedure model is to help practitioners to easily identify and setup step-by-step requirements for successfully adopting and implementing new digital technologies in hospitals. The procedure model presented was developed using the Design Science Research

method and was evaluated through semi-structured expert interviews in the healthcare sector.

09:00 - 10:30 | SH 0.101

ÖBWL Nachwuchsworkshop

Laura Werkmeister. What Makes Public Leaders Effective? Assessing Leadership Effectiveness with an Implicit Priming Approach

Public leadership (PL) research is puzzled by the role of context as a defining or crafting feature of PL (Ospina & Sorenson, 2006). Focusing on the relational context, a socio-cognitive perspective suggests that leadership results from the cognitive information processing of those involved in the leadership situation (Lord, Foti, & Phillips, 1982). Individuals' implicit cognitive images of typical or ideal (i.e., effective) leaders, so-called implicit leadership theories (ILTs; Eden & Leviatan, 1975), drive followers' sense-making and have crucial effects on leadership outcomes. ILTs' content offers a suitable measurement unit for contextual influences in the construction of leadership in general and effective leadership in particular (Junker & van Dick, 2014). ILTs' practical and theoretical significance calls for the introduction of the socio-cognitive approach to PL, which could satisfy demands for more comprehensive and interdisciplinary PL models (Crosby & Bryson, 2018), acknowledge the social character of PL (van Wart, 2013), and enrich our understanding of the particularities of publicness in PL (Vogel & Masal, 2015). This study provides two new research avenues. First, as part of a broader research agenda, it aims to leverage the potentials of a socio-cognitive approach by exploring the nature and effects of implicit public leadership theories (IPLTs; Vogel & Werkmeister, 2019). Second, by means of a semantic misattribution procedure (Imhoff, Schmidt, Bernhardt, Dierksmeier, & Banse, 2011), we investigate the relationship between IPLTs and effectiveness attributions to leaders in different contexts. In being the first to use an implicit priming paradigm in PL research, we extend the methodological repertoire in PL research (Ospina, 2017), realize advantages of implicit methods (Ngoye, Sierra, Ysa, & Awan, 2018), and account for the meaning of non-explicit, cognitive processes in public organizations.

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Christian Schmidt: Equality and Discrimination in the Top-Management of State-Owned Enterprises: Effects of Age and Gender Stereotypes on Pay

Pay disparities in top positions have been a long-standing ethical issue underlying the discriminatory debate on ageism, sexism, and equal opportunities in society. Extending the theory of stereotyping and discrimination, this article explores the effects of age and gender stereotypes on the executive director pay in state-owned enterprises (SOEs). In the theoretical debate on stereotypes and discrimination SOEs reflect special organizations with key values and political goals that separate them from those of the private sector and making them an important research objective.

Using an innovative empirical design, the studies investigate the effects of gender and age stereotypes on the pay development between preceding and succeeding executive directors during 172 turnover events in German SOEs between 2006 and 2016.

The study enhances the theoretical understanding of pay discrimination between stereotypes in the specific organizational context of SOEs underlying special political goals and responsibilities on anti-discrimination and equality. The results show that female and younger aged stereotypes receive—under consideration of moderating effects of human capital and firm-specific factors—significantly lower pay after hiring in the executive director position. In the debate on age and gender discrimination, these findings provide new empirical insights for the pay gap context in the SOE sphere and have important theoretical and practical implications. Furthermore, the study offers an innovative methodological approach for further pay gap studies by examining the stereotypic effects comparing preceding and succeeding executive directors during turnover events—promising lower statistical noise on the pay-person relationship reasoned through firm specificities.

10:30 - 10:45 | HZ 1

Digital Day | Digitalisierung vs. Human First – oder wie steht es eigentlich um das „Human“ in „Human Resources“?

Dr. Katrin Luzar (Senior Director Marketing, Monster)

Buzzword Nr. 1 im Recruiting? Digitalisierung! Applicant Tracking Systeme, Job-Rec recommender, digitale Auswahlprozesse... Aber wo bleibt da der Mensch? Um den soll es doch eigentlich gehen im HR... oder? Fragt man uns, sagen wir: auf jeden Fall! Digitale Veränderungen und Fortschritt sind toll, aber in Sachen Job geht es vor allem um eins: den „perfect Fit“ zu finden! Authentizität, Ehrlichkeit und Fairness spielen hier eine große Rolle. Aber sind sie Teil des Systems? Wir wollen mit Ihnen einen Blick in den Status Quo des HRs werfen und Impulse setzen in welche Richtungen wir denken sollten.

11:00-12:30 | HZ 1

Digital Day | Zukunft der Arbeit – Digitalisierung ändert unsere Arbeitswelt

Moderation: *Hans-Helmut Kotz (CFS, SAFE)*

Ekkehard Ernst (Chief Economist, International Trade Organization, Genf)

Anke Hassel (Professorin an der Hertie School und Direktorin des WSI)

Eckart Windhagen (Senior Partner bei McKinsey und beim McKinsey Global Institute)

Die Tätigkeitsmerkmale von Berufen sind seit langem einem erheblichen Wandel unterworfen. Die Computer sieht man mittlerweile eben auch in den Produktivitäts-Statistiken und Berufsbildern. Einfache, programmierbare Tätigkeiten, werden, dank enorm verbesserter Rechenkapazitäten, immer ersetzbarer. Mit dem sich erheblich beschleunigendem Fortschritt bei der künstlichen Intelligenz geraten nun mehr und mehr auch höherwertige, dispositive Tätigkeiten unter Druck. Allein die nicht-kodifizierbaren, weniger tangiblen Jobs scheinen nicht bedroht. Ist die Zukunft ohne Arbeit – im Wortsinn: arbeitslos? Das sind, offenkundig, alte Befürchtungen. Sie sind tatsächlich seit der ersten industriellen Revolution im Umlauf. Sind sie mithin genauso unbegründet?

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In unserem Panel erörtern wir, was an Tätigkeiten bleibt bzw. welche neuen Aufgaben hinzukommen. Welche Jobs bzw. -Bestandteile sind bedroht? Wer sind die Verlierer, wird die Gewinner? Wie verändern sich Tätigkeitsprofile? Welche Anforderungen an die Ausbildung und die Personalentwicklung folgen daraus? Was bedeutet dies für die Einkommen, deren Verteilung und Stabilität? Welche Risiken und Chancen sind damit für Unternehmen und Gesellschaft insgesamt verbunden?

11:00 - 12:30 | HZ 3

Digital Day | Digitale Transformation im Gesundheitswesen

Prof. Dr. Jörg Sydow & Prof. Dr. Martin Gersch (Freie Universität Berlin):

Begrüßung - Digitale Transformation im Gesundheitswesen

Prof. Dr. Fabian Praßer (Charité – Universitätsmedizin Berlin): Impuls - Digital Health – Notwendige Interdisziplinarität

Kurz-Impulse der WKs TIE, WI, ORG, DLM und ÖBWL mit anschließender Panel-Diskussion

Diese Invited Session greift das Generalthema der 82. VHB-Jahrestagung „Digitale Transformation“ auf und konkretisiert die damit einhergehenden Herausforderungen in Forschung, Lehre und Praxis im konkreten Feld des Gesundheitswesens. Gesellschaftliche, technische und ökonomische Entwicklungen, aber auch aktuelle politische Weichenstellungen lassen vermuten, dass eine Digitale Transformation in den kommenden 5-10 Jahren fundamentale Veränderungen des Gesundheitswesens mit sich bringen wird. Diese Veränderungen zu verstehen, bedeutet eine interdisziplinäre Herausforderung, nicht nur innerhalb der Fachdisziplin, sondern auch über die Grenzen der Betriebswirtschaftslehre hinaus. Die Invited Session kombiniert die Sichten von fünf beteiligten Wissenschaftlichen Kommissionen im VHB mit einem eingeladenen Impulsbeitrag sowie einer Plenumsdiskussion.

11:00 - 12:30 | HZ 7

Digital Day | Forschungsdateninfrastrukturen in BWL und Finance

Timo Borst (ZBW (Kiel)): Services und Workflows einer metadatenbasierten Forschungsdateninfrastruktur für die Wirtschaftswissenschaften – ein Werkstattbericht aus der ZBW Leibniz-Informations-

Das Thema Forschungsdaten und deren Management ist in den letzten Jahren zunehmend in das Bewusstsein der Infrastruktureinrichtungen (Rechen- und Datenzentren, Bibliotheken) gelangt. Wie kann ein möglichst leistungsfähiges und nachhaltiges Management von Forschungsdaten aussehen, das zum einen dem allgemeinen Trend einer weitgehenden Digitalisierung Rechnung trägt, und das andererseits allgemeine Prinzipien wie FAIRe Daten, die Regeln guter wissenschaftlicher Praxis, oder die Sicherheit von Daten unterstützen kann? Der Vortrag benennt zunächst einige Entwurfsentscheidungen hinsichtlich einer allgemeinen Forschungsdateninfrastruktur, um anschließend ein prototypisches Vorgehen zu skizzieren, das wesentliche Aspekte und Schritte beim Umgang mit Forschungsdaten abbilden soll. Dabei wird auf Anwendungsbeispiele zurückgegriffen, die im Kontext der ZBW und ihrer Projekte entstanden sind.

Georg Licht (ZEW (Mannheim)): BERD@NFDI for Business, Economic and Related Data

In der Betriebswirtschaftslehre und Finance hat die Erhebung und empirische Analyse von strukturierten Daten eine lange Tradition. Die zunehmende Datenzentrierung ökonomischer Transaktionen und Prozesse mit der allgegenwärtigen und stetigen Datengenerierung wirkt sich jedoch auch auf die Forschung aus: Umfangreiche Datenvolumina, geringe Strukturierungsgrade und vielfältige Datenformate (Bild, Ton, Video, Text) machen neue Methoden aus den Bereichen KI bzw. Machine Learning sowie eine leistungsfähige Infrastruktur für die Speicherung und die Analyse der Daten notwendig. Ziel der BERD-Initiative ist daher der Aufbau eines entsprechenden Netzes an Diensten im Rahmen der Nationalen Forschungsdateninfrastruktur (NFDI).

Dennis Gram (SAFE und Goethe Universität (Frankfurt)): Die Forschungsdateninfrastruktur für Finanzdaten (FiF) am LIF-SAFE

Im Bereich der Finanzwirtschaft sind breit angelegte und frei zugäng-

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liche „Forschungsdateninfrastrukturen“ zur Bereitstellung „finanzwirtschaftlicher Forschungsdaten“ bisher wenig präsent. In dem von der DFG geförderten und am Research Data Center von SAFE angesiedelten FiF-Projekt versuchen wir diese Lücke zu füllen. Von einer verbesserten Sichtbarkeit und Zugriff auf der Finanzforschungsdaten würden die gesamte empirische Forschung, hauptsächlich aber Nachwuchswissenschaftler profitieren. In unserem Vortrag informieren wir über die Strukturen sowie die Service- und Forschungsaktivitäten von FiF, unter anderem zum Aufbau einer historischen Finanzdatenbank und zu Data Harvesting Projekten wie Securities Lending und GC Pooling.

11:00 - 12:30 | HZ 8

Digital Day | Roundtable-Diskussion zur Digitalen Transformation

Prof. Dr. Lars Schweizer (Goethe-Universität Frankfurt)

Prof. Dr. Eric Schott (Technische Universität Berlin)

Dr. Carsten Hentrich (Goethe Business School, d.quarks)

Michael Pachmajer (Goethe Business School, d.quarks)

Laura Wirtz (ING Deutschland)

Digitale Transformation ist sowohl in der Theorie als auch in der Praxis in aller Munde. Dennoch hat sich bislang kein gemeinsames Verständnis durchgesetzt, was unter digitaler Transformation zu verstehen. Das Ziel der vorliegenden Roundtable-Diskussion ist es zum einen, den Dialog zwischen Theorie und Praxis aus der Rigor and Relevance-Perspektive zu fördern. Zum anderen sollen zukünftige Forschungsfelder und Forschungsfragen, die für beide Bereiche interessant sind, identifiziert und diskutiert werden.

11:00 - 12:30 | HZ 9

BA-FI1 | Financial Intermediation | Portfolio Choice

Holger Kraft, *André Meyer-Wehmann* (Goethe-Universität Frankfurt), Frank Seifried (Universität Trier): Dynamic Asset Allocation with Relative Wealth Concerns in Incomplete Markets

In dynamic portfolio choice problems, stochastic state variables such as stochastic volatility lead to adjustments of the optimal stock demand

referred to as hedge terms or Merton-Breeden terms. By deriving an explicit solution in a multi-agent framework with a stochastic opportunity set, we show that relative wealth concerns give rise to new hedge terms beyond the ordinary ones. This is because the agents hedge against both exogenous changes in the state variable and endogenous decisions of the other agent. Depending on the parametrization of the model, these new terms can significantly change the investors' hedging demands. We also show that both heterogeneity in risk aversion or relative wealth concerns can have similar effects on the heterogeneity in portfolio decisions. Formally, we study a non-cooperative, non-zero sum stochastic differential game for which we prove a verification theorem in a setting with an unspanned state variable.

Matthias Horn, Andreas Oehler (Otto-Friedrich-Universität Bamberg): Automated Portfolio Rebalancing: Automatic Erosion of Investment Performance?

Robo-advisers enable investors to establish an automated rebalancing-strategy for a portfolio usually consisting of stocks and bonds. Since households' portfolios additionally include further frequently tradable assets like real estate funds, art collections, and cash(-equivalents), we analyze whether households would benefit from a service that automatically rebalances a portfolio which additionally includes the latter assets. In contrast to previous studies, this paper relies on real-world household portfolios which are derived from the German central bank's (Deutsche Bundesbank) Panel on Household Finances (PHF)-Survey. We compute the portfolio performance increase/decrease that households would have achieved by employing rebalancing strategies instead of a buy-and-hold strategy in the period from September 2010 to July 2015 and analyze whether subsamples of households with certain sociodemographic and socioeconomic characteristics would have benefited more from portfolio rebalancing than other household subsamples. The empirical analysis shows that the analyzed German households would not have benefited from an automated rebalancing service and that no subgroup of households would have significantly outperformed another subgroup in the presence of rebalancing strategies.

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Vanya Horneff, *Daniel Liebler*, Raimond Maurer (Goethe-Universität Frankfurt), Olivia S. Mitchell (Wharton School, University of Pennsylvania): Implications of Money-Back Guarantees for Individual Retirement Accounts: Protection Then and Now

In the wake of the financial crisis and continued volatility in international capital markets, there is growing interest in mechanisms that can protect people against retirement account volatility. This paper explores the consequences for savers' wellbeing of implementing market-based retirement account guarantees, using a life cycle consumption and portfolio choice model where investors have access to stocks, bonds, and tax-qualified retirement accounts. We evaluate the case of German Riester plans adopted in 2002, an individual retirement account product that includes embedded mandatory money-back guarantees. These guarantees influenced participant consumption, saving, and investment behavior in the higher interest rate environment of that era, and they have even larger impacts in a low-return world such as the present. Importantly, we conclude that abandoning these guarantees could enhance old-age consumption for over 80% of retirees, particularly lower earners, without harming consumption during the accumulation phase. Our results are of general interest for other countries implementing default investment options in individual retirement accounts, such as the U.S. 401(k) defined contribution plans and the Pan European Pension Product (PEPP) recently launched by the European Parliament.

11:00 - 12:30 | HZ 13

MARK1 | Digital Day | Sales and Firm Performance

Katrin Talke, *Florian Waldner* (TU Berlin), Sebastian Müller (Datologue GmbH): Aesthetic Identifiability: How Brand Recognition, Confusion, and Cluelessness Affect Product Sales

Identifiable aesthetics enable the market to correctly attribute a product to a brand based on its appearance. While firms state that the creation of identifiable aesthetics poses a major design challenge, the construct and its sales effect remain to be better understood. Drawing from categorization theory we argue that individual consumers' efforts

to assign a product to a brand category can lead to three mutually exclusive outcomes, namely (1) brand recognition, (2) brand confusion and (3) brand cluelessness. When aggregating individual categorization efforts to the product level, the distribution among these three elements should be indicative of a product's aesthetic identifiability. Hence, we propose to conceptualize aesthetic identifiability as a composite measure, where different distributions among these three elements mirror the market perception and indicate the degree to which a product (1) is correctly identified as belonging to its brand (brand recognition), (2) is mistaken for another brand (brand confusion), (3) evokes no brand associations at all (brand cluelessness). Based on rationale from branding literature we then develop predictions on sales effects and test these effects empirically with a comprehensive econometric model using a compositional data analysis paradigm in the domain of cars. As expected, high levels of brand recognition have a positive effect on sales. We can also show that high levels of confusion are most harmful to a product's sales performance, particularly if the product is confused with poorer image products. High levels of brand cluelessness, on the other hand, are only negative for expensive products. For aesthetic identifiability as a compositional whole, we can illustrate the large economic impact of distributional shifts between the three elements. Particularly, we learn that shifts in favor of brand cluelessness outperform shifts towards brand confusion.

Alexandru Oproiescu, Sascha Alavi, Jan Wieseke, Christian Schmitz (Ruhr-Universität Bochum, Deutschland): Does Digital Transformation in B2B Sales Really Pay Off? – Contingent Effects of Sales Digital Maturity on Firm Performance

New digital technologies disrupt traditional business-to-business (B2B) sales processes and exert pressure on firms to evolve quickly. To cope, managers invest in the digitalization of their sales organizations, seeking to achieve digital maturity. However, whether and in which circumstances such investments in new, digital technologies pay off for B2B sales organizations and contribute to firm performance is not well understood. The current large-scale, cross-industry study with 719 B2B

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firms uses objective firm performance data and survey data from high-ranking key informants to identify the consequences of sales digital maturity for firm performance. The results indicate that digital maturity in B2B sales organizations increases firms' financial performance on average, though this effect is strongly contingent. Positive effects are stronger when selling complexity is low and firms serve small rather than key accounts; sales digital maturity only marginally improves the performance of firms marked by high selling complexity. Overall, this article provides novel insights on the firm performance consequences of sales digitization at a macro organizational level.

11:00-12:30 | SH 0.106

ORG A2 | Organisation

Margit Osterloh (Universität Zürich), Amanda Goodall (Cass Business School), *Mandy Fong* (Universität Zürich): Put the Women in Charge - by Lot

Women are still heavily underrepresented at upper echelons. Recently the evidence about women's aversion to compete has been discussed intensely, but has not been digested by management and leadership scholars. We review the numerous empirical studies demonstrating that in particular high-ability women dislike competition more than men. We identify theoretical explanations for the competition gap. On this basis we elaborate organizational strategies on how to mitigate competition in upper echelons in order to motivate high-ability women to apply for leadership positions: Teamwork, performance feedback and quotas. Finally, we introduce and discuss focal random selection of top management as an unusual measure that has a long though little-known history. We argue that it not only has the potential to mitigate the gender gap in top management and to increase the pool of high-quality candidates, but to enrich management and leadership theory.

Andrea Fried (Linköping University/Friedrich Schiller University Jena), Diana Karadzhova-Beyer, Sarah Langer (Friedrich Schiller University Jena), Agnieta Pretorius (Tshwane University of Technology, Pretoria): The nexus between standards and innovation – an explanation of

contradictory results through the concept of social agency

The paper connects to previous studies on the standard-innovation nexus and the question how standards affect innovation in organizations. These studies address, for instance, standards from the ISO 9000 series and ask how their implementation affects product innovation. Summarized one can say that they show contradictory results and point to either enabling or constraining effects of standards on innovation. We suppose that it is misleading to search for a universal explanation of how standards affect innovation and argue that this might be a 'blind alley'. Therefore, we analyze the microfoundations of the standard-innovation nexus in this paper and focus on the relationship between standards and innovation as dependent on its specific organizational context. Further, we suggest an agentic turn when investigating the standard-innovation nexus and refer to the concept of social agency. We compare agentic orientations towards the standard-innovation nexus in three organizations and show how the concept of social agency helps to understand earlier conflicting findings. All three cases point to different agentic orientations regarding the standard-innovation nexus. It turns out that organizational members have a much greater leeway to enact standards than assumed in standardization research so far. Future research should therefore further investigate the varieties of agentic orientations regarding the standard-innovation nexus and should develop e.g. typologies rather than seeking a universal answer.

11:00 - 12:30 | SH 1.109

ORG B2 | Organisation

Waldemar Kremser (Radboud Universiteit Nijmegen), *Blagoy Blagoev* (Leuphana Universität Lüneburg): The Dynamics of Prioritizing: Person-Roles, Routines, and the Emergence of Temporal Coordination in Complex Work Settings

This paper examines the emergence of temporal coordination among multiple interdependent routines in a complex work setting that did not allow for up-front scheduling. We propose that when actors continuously have to juggle their expected contributions to multiple inter-

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dependent routines, they will address this challenge by orienting not just towards routines, but also towards two additional types of patterns: person-roles and time-use patterns. Drawing on an ethnographic study of a consulting project team faced with continued scheduling failures, we demonstrate how the dynamics of prioritizing enabled the actors to resolve what in the beginning appeared to be an essentially irresolvable and highly complex problem of temporal coordination. We add to the literature on routine dynamics and temporality, by setting forth the dynamics of prioritizing as a so far unrecognized explanation for the temporal patterning of complex work settings. We introduce the notion of role routine ecologies as a novel way to conceptualize such complex work settings and contribute to developing a performative theory of person-roles and their significance for coordinating.

Hagen Schaudt, *Anja Danner-Schröder*, Gordon Müller-Seitz (TU Kaiserslautern): Organizational routines and emotions - How routine participants thinking, feeling and caring drives the enactment of routines

Emotions have not found their way into the field of organizational routines yet. A surprising fact since in organizational life emotions represent a well-recognized phenomenon and the importance of emotions in day-to-day activities has been well documented (Brundin & Liu 2015; Elfenbein 2007; Fineman 2000). This is all the more surprising, as Feldman (2016: 37) recently stated that "emotion is an integral part of any performance and, thus, of patterning as well". Moreover, the practice-based research on organizational routines stressed the potential for routine dynamics that is located in the performing actors of organizational routines as they "think feel and care" (Feldman 2000: 614). Thereby, Feldman (2000: 613) emphasized that "agency is an important aspect of this perspective on routines" by building on the ontology that routines are a duality of structure and agency (Feldman and Pentland, 2003; Giddens, 1984). Thus, people who enact the routines should not be separated from the routine (Feldman 2000). Building on this, Salvato and Rerup (2011: 480) raised the question of "what is the role of emotions at the individual level in the performance of organizational-level

routines”.

However, even though research on organizational routines stressed the importance of focusing on actors, subsequent research has only briefly touched upon emotions. Offering illustrative evidence, consider Feldman (2000) who mentioned explicitly anger and hostility of the students after the moving in process into the residence halls. Danner-Schröder and Geiger (2016) stated that their concept of knowing is not only cognitive, but that it also consists of emotions and feelings. In the study by Deken et al. (2016) a routine participant walks out of a meeting in anger, resulting in a temporary routine breakdown. Thus, it is indispensable to explore emotions of actors and how they drive organizational routines to generate a deeper understanding of the phenomenon.

11:00 - 12:30 | SH 1.105

ORG C2 | Organisation

Philipp Poschmann, Peter Walgenbach (Friedrich-Schiller-Universität Jena): Constructing the Meaning of Digitalization: The Structuration of an Issue Field in Germany

Current literature taking a frame perspective in the context of institutional theory highlights the role of field-external effect on organizational meaning construction. By drawing on the issue of digitalization in Germany, we test hypotheses regarding the influence that public discourse has on organizational issue fields. We use topic modeling to investigate the interpretations and frames of digitalization in newspaper articles and annual reports. Our findings indicate an increasing structuration of the issue field based on shared interpretations among field members. Furthermore, we found that this process is foremost influenced by the emergence and increasing prominence of an open frame in public discourse, instead of technical aspects on the organization or field level.

Nicholas Folger (Technische Universität München), Prisca Brosi (Kühne Logistics University Hamburg), Jutta Stumpf-Wollersheim (Technische Universität Bergakademie Freiberg): Individual Ambidexterity as a Response to Technological Turbulence - The Moderating Role of

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Formalization

Today's turbulent environments with fast and unpredictable technological changes require employees to increasingly act ambidextrously, i.e. simultaneously incorporate exploitative and explorative tasks in their work roles. To increase our understanding of how to foster individual ambidexterity in technological turbulent environments, we draw from structural inertia theory, by arguing (1) that individuals directly react to perceived technological turbulences with increasing individual ambidexterity and (2) that organizations can strengthen this effect by providing employees with internal stability in these times of external changes through high degrees of formalization. Using data collected by a three-wave online survey of 739 German employees, our findings demonstrate that employees who perceive high degrees of technological turbulence in their organization's environment increase their ambidextrous behavior. In addition, we show that formalization in the form of written rules, procedures, and instructions positively moderates this relationship such that employees' ambidextrous behavior is highest, when both, perceptions of technological turbulence and formalization are high. We conclude by discussing the implications of these findings for the ambidexterity literature, for future research, and for managerial practice.

11:00 - 12:30 | SH 1.109

ORG D2 | Projekt-Präsentationen

Annika Pestotnik, Stefan Süß (Heinrich-Heine-Universität Düsseldorf):
Der Zusammenhang zwischen Idiosyncratic Deals und Arbeitsstress –
Eine empirische Analyse

Im Zuge technologischer und gesellschaftlicher Entwicklungen haben sich die Bedürfnisse von Mitarbeitern in Organisationen verändert. Mitarbeiter legen immer mehr Wert darauf, ihre Arbeitsbedingungen und -inhalte ihren individuellen Bedürfnissen anpassen zu können. Eine Möglichkeit hierzu stellen individuelle Vereinbarungen zwischen Mitarbeitern und ihrem Arbeitgeber dar, welche in der Wissenschaft als Idiosyncratic Deals (I-Deals) bezeichnet werden.

Aus bisherigen Studien geht hervor, dass I-Deals mit Einstellungen und Verhaltensweisen von Mitarbeitern, wie z. B. der Arbeitszufriedenheit, dem organisationalen Commitment und Voice Behavior, zusammenhängen. Obwohl sich die Forschung zu I-Deals bislang auf die Untersuchung arbeitsbezogener Auswirkungen auf die Mitarbeiter konzentriert hat, blieben gesundheitliche Folgen weitgehend unberücksichtigt. Dementsprechend fehlt es auch an einer Untersuchung des Zusammenhangs zwischen I-Deals und dem von Mitarbeitern erlebten Arbeitsstress. Dies verwundert, da ausgehend vom Modell der Gratifikationskrise eine Wirkung von I-Deals auf Arbeitsstress naheliegt. Dem Modell zufolge führt ein Ungleichgewicht zwischen hohen beruflichen Verausgabungen und subjektiv empfundenen vergleichsweise geringen Belohnungen zu einer Gratifikationskrise, welche ein erhöhtes Risiko für stressinduzierte Erkrankungen birgt. I-Deals können allerdings für die Reduzierung von Arbeitsstress eine Rolle spielen, da sie Belohnungen darstellen, welche eine Anpassung des Arbeitsverhältnisses an die individuellen Bedürfnisse des Mitarbeiters ermöglichen.

Vor dem Hintergrund der zunehmenden Anzahl stressbedingter Erkrankungen und damit verbundener Kosten für Organisationen aufgrund von Fehlzeiten und Leistungseinbußen ist eine Untersuchung, inwiefern I-Deals zur Reduzierung von Arbeitsstress beitragen können, von besonderer Relevanz. Somit besteht das Ziel der vorliegenden Studie in einer Analyse des Zusammenhangs zwischen I-Deals und dem von Mitarbeitern erlebten Arbeitsstress.

Zur Untersuchung des Zusammenhangs werden mittels einer Online-Befragung Daten erhoben. Die Befragung wird über deutsche Online-Karrierenetzwerke verbreitet und richtet sich an Arbeitnehmer verschiedener Branchen, Berufsgruppen und Karrierestufen. Aus der Studie resultieren Beiträge zur Erforschung von I-Deals sowie der Gratifikationskrise.

Kerstin Rego (TU München/JKU Linz): Digitalisierung als Risiko für das Auftreten medizinischer Fehler

Die Digitalisierung nimmt, auch befeuert durch Leitbilder wie das der „Industrie 4.0“, in allen Bereich der Gesellschaft Fahrt auf. So beeinflusst

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sie auf verschiedenen Ebenen auch die Krankenversorgung in medizinischen Organisationen. Die zunehmende Digitalisierung von medizinischen Geräten und deren Vernetzung untereinander ermöglicht eine verstärkte technische Assistenz bei medizinischen Verfahren. Aber auch die Möglichkeiten der Digitalisierung der Organisationsprozesse und damit der Organisation der Arbeitsabläufe im medizinischen Bereich steigen, und bieten somit Potential für die Reorganisation organisationaler Prozesse.

Das Projekt soll die Frage bearbeiten, wie sich diese Digitalisierungsprozesse auf das Auftreten von medizinischen Fehlern auswirken. Solche Fehler der medizinisch Handelnden können für die Patient*innen schwerwiegende gesundheitliche Folgen haben, und sind aus Sicht aller Beteiligten unerwünschte Ereignisse. Im Projekt soll allerdings eine Perspektive bezogen werden, die hinsichtlich der Fehlerursachen nicht auf Einzelne medizinisch Handelnde im Sinne des bekannten „individuellen Versagens“ fokussiert. Stattdessen wird nach den organisationalen und technischen Ursachen von Fehlern gefragt. Hierbei sollen insbesondere die Verstrickungen von organisationalen Prozessen, zunehmender Technisierung der Arbeits- und Organisationsprozesse und dem medizinischen Handeln in den Blick genommen werden. Eine Grundthese ist, dass Digitalisierungsprozesse ein Risiko für das Auftreten solcher Fehler sind, denn der Risikobegriff beinhaltet sowohl die Möglichkeit des Gewinnens, also in diesem Fall des Potentials zur Reduktion von organisational ausgelösten medizinischen Fehlern, wie des Scheiterns, also hier des gehäuften Auftretens von organisational induzierten Fehlern. Die Projekt-Idee beschreibt eine Idee für ein Forschungsprojekt in der Phase der Antragsentwicklung und soll somit im Rahmen der Session auf konzeptioneller Ebene diskutiert werden.

Kurt Rachlitz (ISF München): Die digitalisierte Organisation und ihr Anderes

Der Beitrag stellt sich dem Thema ‚Organisation und Digitalisierung‘ aus einer systemtheoretischen Perspektive, um einen Begriff der digitalisierten Organisation zu entwickeln. Dabei werden drei Fragen diskutiert:

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1. Was macht digitalisierte Organisationen aus?
 2. Wie funktionieren digitalisierte interorganisationale Relationen?
 3. Inwiefern verändert sich die nicht-digitalisierte Seite der Organisation?

11:00-12:30 | SH 0.105

RECH1 | Controlling

Marc Steffen Rapp (Philipps-Universität Marburg), *Jana Oehmichen* (University of Groningen), *Olena Mavropulo* (Philipps-Universität Marburg): Value-Based Management Control Systems and Strategic Change

We investigate the relationship between shareholder-value-oriented management control systems and strategic change, and the moderating effect of institutional control. Based on hand-collected data on 136 German listed firms between 2002 and 2015, we find that the pursuit of shareholder value maximization is negatively associated with the level of strategic change in the pattern of resource allocation. Further, we recognize institutional ownership as an important moderator of this relationship. Our findings suggest that access to information and the monitoring expertise of institutional investors are able to mitigate the negative effect of the shareholder-value concept. Our results extend strategic change research by not only integrating the management control perspective, but also considering the complementarities among the different forms of formal control.

11:00 - 12:30 | SH 1.107

RECH2 | Financial Accounting

Benedikt Franke (Skema Business School), *Andre Stenzel*, *Qi Gao* (Universität Mannheim): Can You Trust the Blockchain? The (limited) Power of Peer-to-Peer Networks for Information Provision

We investigate the potentials and limits of privacy-preserving blockchain technology to inform the capital market. In our model, heterogeneous firms rely on traditional institutions or adopt a blockchain to generate information. The blockchain leverages its peer-to-peer architecture to analyze firms and disseminates an aggregate signal

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about each firm's valuation while ensuring data privacy. Within this system, firm-specific information provision depends on two critical factors: (i) the blockchain's fit for analyzing a given firm's data, and (ii) its reach into the economy as provided by the proportion of firms adopting the blockchain in equilibrium. The technology can improve information provision in two ways. The adoption decision itself may serve as a credible signal of a firm's valuation, and the blockchain may generate more information than traditional institutions when its reach is sufficiently high. However, we characterize an equilibrium in which high-value and low-value firms are present both inside and outside the blockchain, which limits both channels' ability to generate information. We show that the overall information provision can even fall below the benchmark case in which blockchain technology is not available, and investigate when such an undesirable situation is more likely to materialize.

Miró Feller, *Ulrich Schäfer* (Universität Zürich): Deceiving Two Masters: The Effects of Financial Incentives and Reputational Concerns on Reporting Bias

We study managers' decisions to bias financial reports if these reports are used by capital and labor markets to learn about firm value and managerial talent. If managers have private information on their financial and reputational incentives, we identify interactions in the capital and labor markets' use of reports: The reception of reports in one market motivates reporting bias, which reduces value relevance and price efficiency in the other market. This interaction changes established results and has implications for financial reporting standard setters: We characterize environments where capital market efficiency can be improved by eliminating information on managerial talent from financial reports – even if this information is relevant for investors. This is particularly the case if there is high uncertainty about managers' reputational concerns and if talent uncertainty represents a small part of the overall fundamental uncertainty.

11:00 - 12:30 | HZ 12

TIE2 | Digital Day | New Ventures and Entrepreneurship

Kristina Uhl (Eberhard Karls Universität Tübingen, Deutschland): Startup Goals, Financial Constraints and the Effects on Performance

Goals are at the core of each business activity. They lead to purposefully directed behavior and, if appropriately set, positively influence firm performance. On the contrary, restricted financial resources inhibit positive firm development. In this study, I uncover the goals of venture-capital-supported startups, and how their goal setting differs conditional on their financial situation. I also reveal the interaction of startups' goals and their financial situation on performance. Using a unique proprietary dataset with 145 startups and 587 observations by an international CVC, I find startups in an early development stage to mainly think about their products/operations, clients/users and their financial situation. Financially constrained startups do not significantly more often seek external financial help, but significantly more frequently set themselves revenue-related goals. Overall, I find goals related to human resources or products/operations to positively influence performance. These findings suggest that setting appropriate goals is crucial for positive startup performance as startups persist to their goals over several periods. The results also indicate that the CVC can influence what startups strive for by relieving their financial constraints or deciding not to do so.

Lukas Held, Andrea M. Herrmann (Utrecht University), *Cornelia Storz* (Goethe-Universität Frankfurt): Whom do Nascent Ventures search for? Variance of Linkage Formation Activities during New Product Development Processes

External linkages allow nascent ventures to access crucial resources during the process of new product development. As a result, forming external linkages can substantially contribute to a venture's performance. However, little is known about the type of external linkages nascent venture form, as well as the order in which they are formed,

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and under which circumstances certain type of linkages are favoured. Addressing this gap, we identify distinct patterns of external linkage formation activities during the new product development process of nascent ventures, as well as the circumstances under which these linkages are formed. Our analyses are based on a novel dataset on 370 venture creation processes, which we explore with optimal matching technique in order to reveal patterns of linkage formation activities during the new product development process. We find that nascent ventures pursue one of overall four distinct approaches towards new product development, and that if they engage in external formation, they form either research linkages or market linkages. Second, we show that strategic needs as well as venture characteristics shape the formation of linkages. Regarding the former, the innovative strategy of a nascent venture significantly influences which type of linkage formation the venture engages in. Third, we show that resource constraints – i.e. underdeveloped firm-level opportunities – constitute a barrier to external linkage formation.

Elisabeth Mueller (German Graduate School of Management and Law, Heilbronn/Leibnitz-Centre for European Economic Research, Mannheim), *Lorna Syme* (Frankfurt School of Finance & Management), *Thorsten Doherr* (Leibnitz-Centre for European Economic Research, Mannheim): Capturing digital opportunities - the role of founder experience

In young, technology-driven firms, founders play an important role in determining the technological direction of the firm. Digital technologies offer risky but promising technological opportunities for those firms that are able to recognize and capture them. This ability is influenced by the technical expertise and experience of the founder. Using a sample of start-ups which were founded in Germany between 1999 and 2016, we investigate the effect of founder technical experience - both prior to founding and acquired through in-firm activities - on the ability of the firm to capture digital opportunities. We find that prior related experience influences the speed at which firms are able to recognize and capture digital technologies and demonstrate the persistence of this effect which extant studies have not directly considered. Related

prior experience allows firms to overcome the constraint of their original technology choices and capture opportunities in new technologies. The results have implications for founders in terms of their choice of founding team members and individuals that join the top management team at a later stage.

11:00 - 12:30 | HZ 11

WI2 | Organization and processes of digital transformation

Volkmar Mrass (Universität Kassel), Christoph Peters (Universität Kassel/Universität St.Gallen), Jan Marco Leimeister (Universität Kassel/Universität St.Gallen): Crowdfunding Platforms in Germany: Business Insights from a Study & Implications for Society

The competitiveness of organizations and whole economies depends on how successfully they are able to cope with the digital transformation and new technological trends. In the area of digital work, crowdworking platforms emerged as intermediaries that support a new form of service delivery and work organization. Despite their increasing importance, there is only few data about key characteristics of such platforms such as number of employees or revenues. Furthermore, extant data often focusses only on a few platforms, mostly from the US. Based on results from a study about the 32 crowdworking platforms that have their headquarters or a physical location in Germany, we provide data that for the first time allows to draw conclusions for the “total population” of crowdworking platforms in a defined larger region (Germany as Europe’s largest and the world fourth largest economy). These results are valuable for various stakeholders from economy and politics, allowing them to make economic or political decisions on a more informed basis. Furthermore, we develop an evaluation framework that depicts the implications for these groups along the dimensions costs, flexibility, “humanity”, quality, and time: Crowdworking platforms on the one hand provide several opportunities: Individuals gain more flexibility, groups can benefit from additional contributors, organizations have the potential to process work faster and cheaper. On the other hand, this novel form of work organization also includes potential threats for all groups: Low payments and ‘tayloristic’ work, insufficient

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quality or irritation of internal employees. Based on 12 interviews with company representatives and crowdworkers, we evaluate implications of this novel form of work organization for society.

Maren Gierlich, Thomas Hess, Rahild Neuburger (LMU): More Self-Organization, More Control – Or Even Both? Inverse Transparency As A New Digital Leadership Concept

The rise of digital technologies leads to vast amounts of data inside companies. Moreover, they facilitate the analysis and processing of data, leading to an increase in organizational transparency. While the use of data to innovate firms' business models or to increase processes' efficiency have been investigated by many contributions, research on the use of employees' data for innovative leadership is sparsely available. Traditional leadership theories fall short in explaining the influence of digitalization and increasing transparency. In a digitized world, managers often face a dilemma as they are trying to use data for management purposes. On the one hand, transparency leads to decreasing information asymmetries, allowing the manager to monitor the employees' actions at low cost. On the other hand, employees demand for self-organization and empowerment. Thus, multiple tensions arise when leadership and transparency are combined.

With our conceptual paper, we aim to provide a solution for using transparency in leadership in a mutual beneficial and sustainable way by introducing the concept of "inverse transparency". The concept builds on existing literature on transparency and leadership. We enhance current research on innovative leadership approaches and create a theoretical basis for further research.

11:00 - 12:30 | SH 0.101

ÖBWL Nachwuchsworkshop

Jan P. Adam: Digital Transformation in Public and Private Organizations – Mapping an interdisciplinary field of research

Die Digitale Transformation ist ein viel beachtetes Phänomen unserer Zeit. Bisher mangelt es jedoch an einer theoretischen Fundierung,

sowohl für die Forschung im privatwirtschaftlichen Bereich als auch insbesondere für die Erforschung dieses Phänomens im öffentlichen Sektor. Es gibt bereits einige systematic literature reviews zur Digitalen Transformation in Organisationen. Diese stellen als Output jeweils einzelne Wirkungszusammenhänge des sich neu eröffnenden Forschungsgebietes dar. Die Literatur liefert jedoch bisher keinen holistischen Ansatz diese einzelnen Untersuchungen miteinander zu verknüpfen. Ebenso wenig gibt es umfassende Analysen, die sich speziell auf den öffentlichen Sektor beziehen. Dieser Beitrag untersucht die bestehenden systematic literature reviews aus der Forschung diverser organisationswissenschaftlicher Disziplinen und versucht die Einzelbeiträge zur Digitalen Transformation zu einem sinnvollen und umfassenden Erklärungsmodell für öffentliche Organisationen zusammenzufügen und weiteren Forschungsbedarf systematisch zu identifizieren.

Jacqueline Jürgens: Acceptance of e-file adoption by public sector employees – an extension of the UTAUT model

Digitalization has strongly affected public sector reforms during the last years by implementing new information tools and systems. A change of internal work processes cannot be averted anymore, what means that public organizations will be confronted with new challenges. To support the electronic communication with and within the public administration, government agencies should manage their files and documents electronically (§ 6 EGovG – Elektronische Aktenführung). But the success of a newly implemented technique is often obstructed by users' unwillingness to accept and use the system. One of the most known and cited frameworks, which investigates how users come to accept and use a technology, is the technology acceptance model (TAM) by Davis (1989). The model, applied in my study, is an extension of the TAM model, the so-called "Unified Theory of Acceptance and Use of Technology" (UTAUT) by Venkatesh et al. (2003). The framework contains four key factors that may affect behavioral intentions, namely, performance expectancy, effort expectancy, social influence and facilitating conditions. The purpose of this study is to investigate the acceptance of e-file adoption by the public sector's organizations employees and

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how adoption factors impact the intention to use an e-file system. My research model will be modified for the public sector context with two additional variables, Public Service Motivation (PSM) and Red Tape. This study will help to understand the interaction between bureaucracy, motivation and acceptance of process changes in a public sector context.

Caroline Fischer. The use of knowledge in public organizations. Effects of knowledge type and source

The use of knowledge is the ultimate goal of knowledge management. Without the further use of shared or stored knowledge, knowledge management becomes an end in itself, data graveyards are generated and employees' time and effort to develop, share and store knowledge becomes useless for the organization. However, many organizations suffer from a so-called knowing-doing gap: They 'own' and store knowledge, but do not use it to its full extent. This is especially true for public organizations, which are often organizations with 'knowledge silos'. In the literature, several types of knowledge use related to its purpose are differentiated, e.g. instrumental, conceptual, strategic and symbolic use or a non-use of knowledge. However, these types of knowledge use stem from research on policy-making. It remains an open question if we can find these types in human knowledge use on the micro-level too. Furthermore, the literature shows that the source and characteristics of knowledge affect its use, but it remains an open question how knowledge use differs according to these attributes. This study wants to shed light on these two gaps in the literature. First, based on survey data the types of knowledge use extracted from the literature on evidence-based policymaking will be adapted on a management context on the micro-level. Hence, a typology of the human behavior of knowledge use will be constructed. Second, it will be analyzed how attributes of knowledge affect its use by public employees.

14:00 - 15:30 | HZ 1

Digital Day | Software eats the world - werden Unternehmen mit der Digitalisierung generell zu Softwareunternehmen?

Prof. Dr. Rainer Alt (Universität Leipzig)

Prof. Dr. Marco Leimeister (Universität St. Gallen/Universität Kassel)

Thomas Priemuth (Leitung IT-Services, BMW Group)

Prof. Dr. Nils Urbach (Universität Bayreuth)

Prof. Nico Wunderlich (Universität Kopenhagen)

Dr. Stephan Sachse (Manager Digitalisierung, VNG AG)

Seit 2019 besitzt die Volkswagen AG ein Vorstandsressort „Software“, womit die Softwareentwicklung klassischen Ressorts wie der Forschung und Entwicklung gleichgestellt ist. Ebenso verstehen sich viele Startups, etwa aus dem FinTech- oder dem InsurTech-Bereich eher als Softwareentwickler denn als Banken oder Versicherungen. Das Panel beleuchtet die Folgen dieser „Softwarization“, die der Mozilla-Gründer Marc Andreessen mit der Aussage „Software eats the world“ als generellen Entwicklungstrend geprägt hat. Danach bestimmt primär die Software und weniger die Hardware die Geschäftslösungen. Entsprechend verändern sich traditionelle Unternehmen wie Automobilunternehmen zu Dienstleistungsanbietern, wobei die Software sowohl bei den (smarten) Produkten als auch den Produktionsprozessen und den Dienstleistungen (z.B. Carsharing) eine zentrale Bedeutung besitzt. Die grundlegende Frage besteht, in welchem Maße die Unternehmen die Softwarekompetenz intern oder extern organisieren können und in welchen Bereichen künftig Differenzierung sowie Wertschöpfung verortet sind.

14:00 - 15:30 | HZ 3

Digital Day | From Big Data to Smart Data

Dr. Jörg Dallmeyer (CID GmbH)

Prof. Dr. Martin Nienhaus (Goethe-Universität Frankfurt)

Prof. Dr. Sara Bormann (Goethe-Universität Frankfurt)

This session provides an overview of novel ways of data collection, and the distillation of insights based on neuro computing. While machine learning relies on statistical techniques to compare data points in the

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scope of a specific task, neuro computing works similarly to the human brain – it processes networks of information comparing their structural similarities and analyzing their relationships and interdependencies “with an open mind”. The section is headed by Dr. Jörg Dallmeyer, head of research of CID, a medium-sized software projects and product company headquartered near Frankfurt, Germany.”

14:00 - 15:30 | HZ 7

Digital Day | Cultural Entrepreneurship in the Digital Age

Moderation: *Cornelia Storz* (Goethe-Universität Frankfurt)

Christoph Ihl (TU Hamburg): More than words! How entrepreneurs use narratives to legitimate distinctive products

Alexander Vossen (Universität Siegen): Copyright or copy right? Users as reputational entrepreneurs

Thomas Gegenhuber (Leuphana Universität): How does the ‚digital‘ impact cultural entrepreneurship processes? A reflection and outlook

Jasmin Grimm (Kulturunternehmerin): On innovation and creativity: Cultural entrepreneurship from a creative producers‘ perspective

Kernidee ist, das Verhältnis von digitalen Industrien und sozialen, kulturellen und kategorialen Identitäten von Unternehmern, die in digitalen Industrien tätig sind, auszuloten. Dabei werden unterschiedliche Perspektiven beleuchtet – theoretisch-konzeptionelle sowie institutionelle. Wir werden diskutieren, wie die cultural entrepreneurship Perspektive hilft, digitale Phänomene in verschiedenen Industrien besser zu erklären.

14:00 - 15:30 | HZ 8

Digital Day | Digitalisierung personennaher Dienstleistungen

Personennahe Dienstleistungen gewinnen zunehmend an Bedeutung. Sie sind Ausdruck veränderter Lebensmuster, Konsumstile und Arbeitsprozesse, aus denen neue oder erweiterte Bedürfnisse für die Unterstützung im beruflichen und privaten Umfeld entstehen. Personennahe Dienstleistungen gelten auch als Beschäftigungsmotor. Sie schaffen wirtschaftliche Leistungsfähigkeit, zukunftssichere Arbeitsplätze, hohe

Lebensqualität und soziale Gerechtigkeit. Durch den demografischen Wandel und die Individualisierung der Gesellschaft steigt die Nachfrage nach bedarfs- und nutzergerecht erbrachten personennahen Dienstleistungen. Um diese Dienstleistungen zur Zufriedenheit auszuführen, müssen Dienstleistungsgeber und -nehmer zukünftig in einem interaktiven Prozess kooperieren. Besondere Bedeutung kommt dabei der Verknüpfung mit modernen Informations- und Kommunikationstechnologien sowie der Entwicklung geeigneter Geschäfts-, Betreiber- und Finanzierungsmodelle zu.

Das Erschließen dieser Potenziale erfordert einen hohen interdisziplinären Forschungs- und Entwicklungsbedarf. Im Symposium „Digitalisierung personennaher Dienstleistungen“ erläutern Referenten aus drei aktuellen Forschungsprojekten die verschiedenen Herausforderungen und Chancen, die für personennahe Dienstleistungen in verschiedenen Branchen durch die Digitalisierung entstehen. In Beitrag I werden organisationale Faktoren zur Erstellung vertrauensfördernder Daten-Governance-Modelle für innovative personennahe Dienstleistungen in Wohnquartieren diskutiert, während Beitrag II Herausforderungen und Potenziale bei der Digitalisierung von beratungsintensiven Dienstleistungen im Zusammenhang mit hochvarianten Gütern am Beispiel der Möbelbranche darstellt. Abschließend wird ein empirisch und theoretisch fundierter Bezugsrahmen vorgestellt, der Implikationen für die Gestaltung von innovativen, digitalisierten personennahen Dienstleistungen aufzeigt. Das Symposium „Digitalisierung personennaher Dienstleistungen“ bietet so aktuelle betriebswirtschaftliche und informationstechnische Erkenntnisse für einen wirtschaftlich und sozial hoch relevanten Kontext, dessen erfolgreiche Digitalisierung weitreichendes Potenzial für entwickelte Volkswirtschaften bietet.

Carsten Schultz, Manuela Ferdinand (Christian-Albrechts-Universität zu Kiel): Vertrauensbasierte Organisationen als Grundlage von erfolgreichen Daten-Governance Modellen innovativer personennaher Dienstleistungen

In vielen gesellschaftlichen Bereichen verfolgen Unternehmen das Ziel, den Lebensstil breiter Bevölkerungsteile auf Basis von digitalen Daten

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umfassend zu bewerten. So ist z. B. eine unmittelbare Kontrolle und Transparenz von Gesundheitsdaten durch die Bürger*innen ein zentraler Schritt, um die Gesundheitskompetenz zu stärken. Auf Grundlage von verknüpften Daten mehrerer Lebensbereiche sind umfassende Klassifizierungen und zielgruppenspezifische Dienstleistungen möglich, die auf individuelle Unterschiede eingehen. Durch neueste informationstechnische Ansätze können riesige Mengen hochqualitativer individueller Daten in immer kürzerer Zeit erhoben werden. Sensoren können eine wertvolle Ergänzung darstellen, da sie umfassend die Überwachung von spezifischen Merkmalen zusätzlich zu den regelmäßig erhobenen Onlinedaten ermöglichen. Liegt eine ausreichende Anzahl an Personendaten vor, ist deren Analyse durch lernende Systeme möglich. Dadurch kann jedoch ein Zielkonflikt zwischen den wirtschaftlichen Interessen der Wirtschaftsunternehmen und denen der Gesellschaft und der einzelnen Menschen entstehen. Diese Zielkonflikte sind besonders stark im Rahmen von Plattform-Strategien von großen Industrie- und Dienstleistungsunternehmen ausgeprägt, da hier Datenbestände der direkten Kontrolle der Bürger*innen entzogen werden. Es besteht ein Spannungsfeld zwischen dem Wunsch der Bürger*innen von auf personenbezogenen Daten beruhenden personalisierten Dienstleistungen zu profitieren und der Gefahr des Missbrauchs dieser Daten. Diese Sorgen äußern 61% der EU-Bürger*innen (82% in Deutschland)[i]. Die Europäische Datenschutzgrundverordnung (EU-DSGVO)[ii] ist jedoch nur eine Teillösung und weltweit wird die Entwicklung neuer Daten Governance-Modelle gefordert. So veröffentlichte die OECD 2017 einen Bericht [iii], in dem sie die Einführung neuer Modelle für die Verwaltung von Gesundheitsdaten empfiehlt, die sicherstellen, dass „the public interest (...) is consistent with societal values and the reasonable expectations of individuals for both the protection (...) and the use of their data“. Daher ist es dringend geboten, einen Teil dieses Datenmarktes im Interesse der Bevölkerung zu nutzen und damit die Qualität und Effizienz zu erhöhen, Innovationsaktivitäten an den Bedürfnissen der Bürger*innen auszurichten und die Finanzierung gemeinwohlorientierter Dienstleistungen sicherzustellen.

Es besteht die Hypothese, dass derartige gemeinwohlorientierte Ansätze mit einer größeren Akzeptanz, Nutzungsintensität und Datenqualität

einhergehen. Theoretische Unterstützung findet diese Hypothese in der Relevanz des Vertrauens in Organisationen insbesondere bei intangiblen und risikoreichen Dienstleistungen. Bei einem hohen Vertrauen reduzieren sich Datenschutzvorbehalte und Personen sind toleranter gegenüber Defiziten in der Usability. Grundlage ist der Glaube an das Ausbleiben eines potenziell möglichen opportunistischen Verhaltens des Betreibers der Plattform. Derartige Vertrauensorganisationen sind oft gemeinnützig und unterliegen strengen selbst aufgestellten Regeln, oft unter enger Einbindung der Nutzer selbst. Potenzielle Nutzer identifizieren sich daher mit den Zielen „ihrer“ Organisationen und bringen ihnen ein hohes affektives Vertrauen entgegen. Allerdings besteht bei diesen gemeinnützigen Organisationen die Herausforderung ausreichend Ressourcen für eine leistungsfähige technische Infrastruktur und personelle Basis bereitzustellen. Daher verbinden potenzielle Nutzer von datengestützten Dienstleistungen gemeinnütziger Organisationen diese mit einer geringeren technischen Kompetenz, oder haben, in anderen Worten, ein geringeres kognitives Vertrauen in diese Organisationen. Daraus entsteht ein theoretisch bisher wenig beachteter und bis dato noch nicht empirisch untersuchter Widerspruch hinsichtlich der Frage eines auf Nutzersicht optimalen Governance Modells für personennahe datenbasierte Dienstleistungen. Wir leisten einen Beitrag zum Auflösen dieses Widerspruchs und leiten ein empirisch abgesichertes Daten Governance Modell ab, das die Interessen der Nutzer personennaher Dienstleistungen widerspiegelt und die Nachhaltigkeit der Organisation sichert.

Aufbauend auf der Literatur zu vertrauensbasierten Organisationen, Community-basierten Innovationen sowie zur Akzeptanz und Adoption von innovativen Dienstleistungen kombinieren wir qualitative Interviews mit einer quantitativen Befragung potenzieller Nutzer digitaler personennaher Dienstleistungen in Wohnquartieren und sichern die Kausalität der Befunde durch Experimentaldesigns ab. Dabei steht die Untersuchung potenzieller Unterschiede zwischen gemeinnützigen, privatwirtschaftlichen und gemeinwohlorientierten Organisationen im Fokus. Letztere stellen eine Mischform der ersten beiden Organisationsformen dar. Darüber hinaus berücksichtigen wir, wie bewusst gesetzte Qualitätssignale die oben angesprochenen Defizite der Organisations-

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formen kompensieren können. Individuelle Eigenschaften der Nutzer moderieren die Zusammenhänge. Den empirischen Kontext stellen auf einer Plattform integrierte digitale Dienstleistungen in Wohnquartieren dar, welche u.a. die Bereiche Mobilität, Nachbarschaftshilfe, Gesundheit, Einkaufen und Handwerk umfassen. Im Rahmen des Symposiums werden erste Ergebnisse vorgestellt und Implikationen für die Forschung abgeleitet.

[i] Eurostat, Digital economy and society statistics - households and individuals, June 2018

[ii] https://ec.europa.eu/commission/priorities/justice-and-fundamental-rights/data-protection/2018-reform-eu-data-protection-rules_en

[iii] Recommendations from OECD Council on Health data Governance, January 2017, <http://www.oecd.org/health/health-systems/Recommendation-of-OECD-Council-on-Health-Data-Governance-Booklet.pdf>

Michael Prilla, Oliver Blunk (Technische Universität Clausthal): Digitalisierung analoger Beratungsprozesse von hochvariablen und hochkonfigurierbaren Produkten am Beispiel der Möbelbranche

Internet-Marktplätze wie Amazon oder eBay dominieren als „digitale Kontrollpunkte“ immer mehr Bereiche des Einzelhandels. Eine Ausnahme bildet bislang der Handel mit langlebigen, hochvarianten und individualisierbaren Konsumgütern, die entweder einer umfangreichen persönlichen Beratung bedürfen oder die der Kunde wegen ihrer Konfigurationsmöglichkeiten in Augenschein nehmen will. Bestenfalls ist es möglich, diese online oder beim Händler in einer nachgestellten Umgebung virtuell zu planen. Wie das Produkt dann in den eigenen vier Wänden wirkt, kann erst nach Lieferung überprüft werden. Daher sind Hersteller und Verkäufer solcher Güter kaum im Online-Handel aktiv und benötigen große (und daher teure) Verkaufsflächen, um Kunden ihre Produkte näherbringen zu können. Durch neue Technologien bringen allerdings insbesondere ausländische Konkurrenten erste Online-Lösungen für solche Güter auf den Markt und deutsche Unternehmen geraten durch diese Konkurrenz unter Druck. Hersteller und Anbieter solcher Waren müssen sich daher digitalisieren und ein Online-Angebot unter Beibehaltung ihrer Vorteile erarbeiten, um rentabel zu blei-

ben und im Konkurrenzkampf mit neuen Mitbewerbern zu bestehen. Dies ist jedoch vor dem Hintergrund der genannten Herausforderungen für einzelne Unternehmen ein kaum zu lösendes Problem.

In Beitrag I wird ein Forschungsprojekt vorgestellt, das die Beratung und Konfiguration von individualisierten Gütern ins heimatische Wohnzimmer ermöglicht. Das Projekt baut auf Virtual- und Augmented-Reality-Technologien und automatisierten Chat-Bots auf, die neue digitale Vertriebswege für hochvariante Güter schaffen. Im Projekt wird eine Verkaufsplattform entwickelt, mit der das Prinzip bekannter Verkaufsplattformen um die notwendigen Dienste für den Verkauf dieser Güter erweitert wird und so eine virtuelle, personenbezogene Kundenberatung auch im Rahmen neuartiger Geschäftsprozesse erlaubt. Die digitale Plattform soll als Pilotanwendung für die Möbelbranche mit ihren Verkaufsgütern umgesetzt werden. Das Lösungskonzept wird jedoch so entwickelt werden, dass es mit entsprechenden technischen Anpassungen auch für andere Verkaufsgüter genutzt werden kann.

Der Vortrag diskutiert Möglichkeiten und Herausforderungen der Digitalisierung von bisher analogen Beratungs- und Verkaufsprozessen und zeigt mögliche Lösungen auf. Um aktuelle Prozesse der Beratung und des Verkaufs von hochkonfigurierbaren und hochvariablen Gütern zu identifizieren, haben Forscher Möbelberater über mehrere Tage begleitet und Beobachtungen und Interviews durchgeführt. Auf Basis der Ergebnisse werden unterschiedliche Möglichkeiten der Digitalisierung skizziert. Eine Digitalisierung der aktuellen Prozesse kann an entscheidenden Stellen Mehrwerte schaffen, trifft aber an anderen Stellen auf Herausforderungen. In der Beratung ist es für Kunden oftmals schwierig sich eine Konfiguration (wie beispielsweise andere Farben und Formen) von einem Produkt, welches nicht im Möbelhaus vorhanden ist, vorzustellen. Skizzen und Beschreibungen helfen hier nur bedingt weiter, da diese oftmals den heimischen Kontext nicht beachten. Aktuelle Technologie auf Basis von Augmented Reality, wie beispielsweise mit Hilfe der Microsoft HoloLens, erlaubt es dem Kunden, im heimischen Wohnzimmer unterschiedliche Konfigurationsalternativen eines Möbelstücks anzuschauen und miteinander zu vergleichen. Die Betrachtung der virtuell konfigurierten Produkte unterstützt dabei die Vorstellungskraft des Kunden. Berater können sich bei Bedarf bzw. auf Wunsch aus der

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Ferne auf eine Augmented-Reality-Brille dazu schalten und den Kunden im heimischen Wohnzimmer beraten und somit passende Vorschläge in die Beratung einbringen. Hier bietet heutige Technologie auf Basis von Augmented Reality deutliche Mehrwerte. Aber nicht alle Aspekte der Beratungsprozesse lassen sich einfach digitalisieren: Berater beobachten die Mimik und Gestik der Kunden in Verkaufsräumen. Innerhalb einer digitalisierten Beratungsumgebung kann ein Berater den Kunden nicht immer sehen, was die Notwendigkeit der Anpassung der Beratungsprozesse impliziert.

Christoph Lattemann, *Simon Fischer* (Jacobs University Bremen gGmbH, Deutschland): Anforderungen an digitale Plattformen zur Ermöglichung von neuen personennahen Dienstleistungen

Neue technologische Entwicklungen verändern im rasanten Tempo die gesellschaftliche, private und berufliche Realität. Der Einsatz einzelner technologischer Produkte zur Generierung eines Wertes für Nutzende weicht in diesem Kontext zunehmend kooperativen Ansätzen der gegenseitigen Dienstleistungserbringung von stark vernetzten, heterogenen Akteuren in Dienstleistungsökosystemen. Um die Interaktion der Akteure zu ermöglichen und zu erleichtern, entwickeln sich oftmals digitalisierte Plattformen. Diese digitalen Plattformen verfügen über technologische Komponenten, die gemeinsame Wertgenerierung auf vielfältige Weise unterstützen, wodurch Wettbewerbsvorteile entstehen. Digitale Plattformen wie Facebook, Uber oder Paypal sind weithin bekannt und stehen für die Disruption lange Zeit erfolgreicher Geschäftsmodelle. Entsprechend werden aktuell unzählige digitale Plattformen in diversen Branchen entwickelt, welche entweder einen ähnlichen Erfolg anstreben oder sich des Risikos bewusst sind, in diesem Kontext hinter der Konkurrenz zurückzubleiben.

Digitale Plattformen sind insbesondere im B2C-Kontext erfolgreich. Die plattformgestützte Digitalisierung von Produkten und Dienstleistungen unterliegt jedoch mannigfaltigen und höchst diversen Herausforderungen. Während Plattformen wie Netflix und Spotify zuvor physisch verfügbare Produkte relativ einfach digital zur Verfügung stellen konnten (Stichwort liquification), stellt die Übertragung von personennahen

Dienstleistungen in digitale Räume eine schwierige Aufgabe dar; nicht zuletzt, da Dienstleistungsgeber und -nehmer zukünftig zunehmend in einem interaktiven Prozess kooperieren müssen, denn durch den demografischen Wandel und die Individualisierung der Gesellschaft steigt die Nachfrage nach bedarfs- und nutzergerecht erbrachten personennahen Dienstleistungen. Digitale Plattformen ermöglichen in diesem Kontext technologische sowie soziale Innovationen, die jedoch einen hohen interdisziplinären Forschungs- und Entwicklungsbedarf erfordern.

Im Rahmen des dritten Beitrags sollen daher sowohl die Herausforderungen und Potenziale aus Beitrag I und II als auch weitere Erkenntnisse zur Digitalisierung von personennahen Dienstleistungen dargestellt werden. Diese Erkenntnisse stammen sowohl aus der Analyse nationaler sowie internationaler Beiträge aus der Betriebswirtschaftslehre und der Wirtschaftsinformatik, als auch aus empirischen Erhebungen aus acht einzigartigen, deutschen Forschungsprojekten, die durch die Entwicklung von digitalen Plattformen digitalisierte personennahe Dienstleistungen anbieten. Differenzierte Erkenntnisse zu den entwickelten Dienstleistungen werden auf Basis eines Analyserasters vorgestellt, welches sowohl Entwicklungslinien als auch Gestaltungsbereiche von personennahen Dienstleistungen beschreibt. Die Analyse fokussiert die identifizierten Gestaltungsbereiche der personennahen Dienstleistung (value in use, relationships, service ecosystem) und die besonderen Entwicklungslinien der Gestaltung innovativer Dienstleistungen (individualisation, integration, collaboration sowie digitization).

Die Betrachtung dieser sieben Aspekte dient der Entwicklung von personennahen Dienstleistungen und der wertorientierten Gestaltung von digitalen Plattformen, welche die Erbringung digitalisierter personennaher Dienstleistungen ermöglichen oder verbessern. Da Erfolgsfaktoren, wie in den vorangegangenen Beiträgen zu erkennen, stark vom Geschäftsmodell abhängen, sind nicht alle Entwicklungs- und Gestaltungsrichtlinien gleichbedeutend für Dienstleister, die in ihren Dienstleistungsökosystemen teils hoch spezialisierte Rollen haben. Entsprechend herausfordernd aber auch relevant ist die differenzierte Auseinandersetzung mit den heterogenen Aspekten der Digitalisierung von personennahen Dienstleistungen in diesem Beitrag.

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14:00 - 15:30 | SH 1.105

Digital Day | Workshop - Digital Transformation Leadership

Lena Schiller (Goethe Business School)

Dr. Fabian Urban (Goethe Business School)

Im fortschreitenden Digitalen Wandel steht in den Unternehmen immer seltener die Einführung neuer Technologien im Vordergrund, sondern viel häufiger die Etablierung eines neuen Führungsverständnisses und damit die Entwicklung einer neuen Kultur. „Digital Transformation Leadership“ ist ein Workshop basierend auf einem Führungskräfteentwicklungsprogramm der Goethe Business School, welches sich der Potentialschöpfung im Digitalen Wandel in Unternehmen widmet, indem eine substantielle Verbesserung der Entscheidungsfähigkeit und Verhaltensvariabilität von Führungskräften in den Fokus gestellt wird. Anhand von Grundlagen und Methoden aus den Bereichen Neurowissenschaft, Verhaltenswissenschaft und der Organisationsentwicklung wird in Zusammenarbeit mit den Teilnehmern in nur 90 min bereits ein Entwicklungsprozess angestoßen, dessen Ansätze in der Organisation unmittelbar umgesetzt werden können.

Der Workshop fokussiert das der Organisation zur Verfügung stehende persönliche Potential seiner Führungskräfte, sich im Rahmen der Digitalen Transformation weiterzuentwickeln. Es forciert das Vermögen von Führungskräften, das individuelle Potential seiner Mitarbeiter besser zu identifizieren und für Veränderungsvorhaben gewinnbringend zu nutzen. Das hat nicht nur einen elementaren Einfluss auf das Selbst- und Führungsverständnis des Einzelnen, es bestimmt auch in substantieller Weise die Kultur im Unternehmen und beeinflusst maßgeblich den Erfolg von Veränderungsvorhaben.

14:00 - 15:30 | HZ 9

BA-FI2 | Financial Intermediation | Banking

Rouven Möller, *Lorraine Scholle*, *Stephan Paul* (Ruhr-Universität

Bochum), *Daniel Kaltoven* (University of Applied Sciences Europe):

Relationship Lending and the Quality of Social Interactions: Evidence from Small Business Lending in Germany

This paper analyzes how the quality of social interactions shapes the benefits of lending relationships between SMEs and banks in the bank-based system of Germany. Using unique survey data of 715 SMEs from 2008 and 2012, we find lending relationships built on high quality social interactions between the SME-management and a bank's loan officer to have a positive impact on the SME's financing conditions. Lending relationships based on high levels of perceived trust and satisfaction have lower cost of debt, an enhanced credit availability, more financing and lender choices, face lower collateral requirements and achieve better rating decisions, even when we explicitly control for information sharing of the SME. Furthermore, consistent with the view that relationship lending provides a kind of liquidity insurance our findings suggest that the benefits of relationship lending are even more pronounced in times of crises.

Denefa Bostandzic (HHU Düsseldorf), *Gregor Weiss* (Universität Leipzig): Innovating Banks And Local Lending

We study the effects of financial and technological innovation by banks on local competition for deposits and credit supply. Banks that innovate increase their local market power by gaining deposits in a zero sum game at the expense of local non-innovating competitors. Innovative banks make use of both the additional liquidity as well as process innovations themselves and expand aggregate local mortgage lending. Banks allocate their additional funding efficiently with loan performance improving for banks that innovate. We employ two instrumental variable approaches that relate the number of patents awarded to a bank holding company to the human capital available to the bank as well as to the leniency of patent examiners to identify the causal effect of bank innovation on deposits and lending.

Johannes Kriebel, *Jörn Debener* (Westfälische Wilhelms-Universität Münster): Measuring the Effect of Digitalization Efforts on Bank Performance

There is an ongoing debate on whether digitalization can increase

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bank performance and more specifically which technologies do so. The debate to date suffers from a lack of data. We suggest new measures of digitalization efforts in banks by applying text mining methods to annual reports. Our results on all banks listed on the New York Stock Exchange imply that digitalization efforts improve performance for some successful cases but not in all cases. Practitioners should therefore carefully monitor the implementation of digitalization efforts. Considering technologies, business intelligence and IT infrastructure are most crucial in generating profits. Distribution channels are less important in comparison.

14:00 - 15:30 | HZ 13

MARK2 | Digital Day | Consumer Behavior in the Digital Age

Bettina Rockenbach (Universität zu Köln), *Abdolkarim Sadrieh* (Otto-von-Guericke-Universität Magdeburg), Anne Schielke (Universität zu Köln): Providing Personal Information to the Benefit of Others

The provision of personal information can create public benefits, e.g., reporting traffic jams to a radio station or sharing your health status to improve disease control. We experimentally study the willingness to provide personal information to an information-based public good and compare this to the provision of money to a public good. We find that the provision of information may – next to potentially explicit monetary provision costs – incur implicit (“emotional”) costs that make subjects reluctant to provide the information. This reluctance may lead to under-provision in information public goods compared to monetary provision.

Shunyao Yan, Klaus Miller, Bernd Skiera (Goethe University Frankfurt): Do Ads Harm News Consumption?

News are often bundled with ads, but how ads impact news consumption is understudied. Using 1.8 million anonymized browsing sessions from 76,348 users on a news website and the quasi-random variation created by ad blocker adoption, we find that not seeing ads leads to a 20% increase in the quantity and a 10% increase in the variety of news

consumption. The increase persists over time and is largely driven by the increase consumption of hard news. Our findings open an important discussion on the suitability of advertising as a monetization model for valuable digital content.

14:00 - 15:30 | SH 0.105

RECH3 | Controlling

Bernhard Reichert (Virginia Commonwealth University), *Matthias Sohn* (Europa-Universität Viadrina Frankfurt (Oder)): How corporate charitable giving reduces the hidden costs of formal control

Formal control systems are a common instrument in business to align interests of employees with those of managers. Prior research, however, suggests that employees perceive formal control systems as a sign of distrust and restraint, which has unintended negative effects like decreased work effort by employees (e.g., Falk and Kosfeld 2006; Christ 2013). We draw on the halo effect and propose that corporate charitable giving alters employees' perception of and reaction to formal controls. In a laboratory experiment, we test the effect of corporate charitable giving by a company on the perception of the trustworthiness of the manager implementing a control system, the perception of the control system, and employee effort. We find evidence – consistent with the halo effect – that charitable giving by a company leads to a higher level of employee trust in the manager, a more positive assessment of formal control, and higher employee effort when controls are present than when a company does not engage in charitable giving. Our findings potentially explain why some companies experience negative employee reactions to control systems while other companies continue to enforce control systems without such negative reactions.

Miriam Maske (Universität der Bundeswehr München), *Matthias Sohn* (Europa-Universität Viadrina Frankfurt (Oder)), *Bernhard Hirsch* (Universität der Bundeswehr München): Subordinates' effort to help or harm a superior manager, manager's narcissism and the framing of managers' incentive

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Narcissism has become the most discussed personality trait of recent times and has the potential to influence organizational culture and control systems. This study aims to link the literature of narcissism with research on incentive systems design. Specifically, we propose that subordinates' work effort depends upon their superior manager's level of narcissism and the superior manager's compensation scheme. In a fully incentivized online experiment with 329 German employees, we manipulate managers' level of narcissism (yes or no) and the framing of managers' compensation scheme (bonus or penalty). The results first point out that subordinates generally show less effort when the subordinate is a narcissist. Second, we find that relative to a manager's bonus contract, a penalty contract has a negative effect on a subordinate's effort when leader's narcissism is high. Furthermore, our data indicate an indirect, but positive effect between leader narcissism and subordinates' effort to harm through followers' malicious envy. This underlines the negative consequences of narcissism on the leader-follower relations and has important implications for compensation design in business practice.

Sascha Matanovic, Arnt Wöhrmann (Justus-Liebig-Universität Gießen):
Cherry picking for self-enhancement – A comparison between manager's KPI request from self-reporting systems and management accountants and the effect on decision quality

Management accounting serves two key responsibilities: facilitating decisions and influencing decisions, e.g., by designing compensation systems. The focus of this study is the latter, and the drivers of risk-taking behavior are examined. More precisely, we investigate specific incentive and control systems, i.e., compensation caps and formal justification requirements, that are intended to steer risk-taking. Compensation systems that restrict the earnings potential of decision-makers (caps) are widespread across the business world and have been implemented to influence risk-taking behavior, especially after the financial crisis. Therefore, we conduct an experiment to examine the effect of compensation caps on risk-taking considering ex-ante risk preferences. Second, we analyze the interaction effect of caps (incentive-based) and

accountability through justification requirements (control-based) on risk-taking. Rational choice theory predicts that caps should only restrict risk-seeking decision-makers from taking undesired risk but should not affect risk-averse decision-makers. Applying the compromise effect rooted in psychology, however, we predict that risk-averse decision-makers, who—according to their risk preferences—should not be affected by the cap, also take less risk when their compensation is capped. We posit that this effect is intensified when the justification pressure is high. Our results support both hypotheses. We discuss the implications for theory and practice.

14:00 - 15:30 | SH 0.107

RECH4 | Financial Accounting

Qiang Guo (University of Southern Denmark), *Christopher Koch*, Aiyong Zhu (Johannes Gutenberg University Mainz): Estimating the Demand and Value of Auditor Industry Specialists

This study quantifies the value of auditor industry specialization using demand estimation techniques. Quantifying the value of auditor industry specialists reveals whether clients have a demand for the higher level of assurance provided by auditor industry specialists. In the first step, we use the discrete choice model to derive the first order demand for auditor industry specialists at the firm and office level. We also consider interdependencies between auditor attributes and differential demand for auditor industry specialization. In the second step, we use the results from the demand estimation to quantify the value of auditor industry specialist for clients. Our results reveal that clients have a first order preference for auditor industry specialists although the associated value in terms of consumer surplus is relatively small. Further, we identify industry specialization at the audit firm and audit office level as substitutes. Finally, consistent with prior literature on second order effects, we find that larger and more complex clients have a stronger demand for industry specialists. Going beyond prior research, we show that these effects only relate to the audit office but not to the audit firm level.

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Blerina Islami, Christiane Pott (TU Dortmund): The use of data analytics tools in audit practice: extent & explanations

While conventional auditing is increasingly supplemented by the use of information technology, several data analytics tools have not yet arrived or are used only infrequently in practice. We conduct expert interviews with well-experienced practitioners in the auditing field (both Big 4 and second-tier) to find reasons for the present extent of the use of a subset of available data analytics tools. To this end, we use a qualitative content analysis approach. Surprisingly, many data analytics tools declared as suitable for audit practice from the literature's point of view are only known by name, especially in smaller audit firms. The lack of knowhow, the challenges relying on different generations, and, in contrast to the expectations of the literature, insufficient digitization of clients are cited as the main reasons for rejecting the use of technology. To conclude, we give recommendations on the best way to incorporate data analytics tools in practice.

14:00 - 15:30 | HZ 12

TIE3 | Digital Day | Digital Innovation

Wolfgang Becker, *Oliver Schmid* (Otto-Friedrich-Universität Bamberg): The Lord of the Digital Transformation: The Role of CDOs in SMEs and LSEs

The economy, and all the companies that operate in it, have been influenced by the megatrend of digitalization in recent years. Digitalization means not only changing individual processes, but also the fundamental transformation of entire business units, right through to entire business models. To achieve a successful digital transformation, some companies are installing a chief digital officer (CDO) in their top management to encounter the challenges of digital transformation. The present study investigates the role of the CDO within the digital transformation of small and medium-sized enterprises (SMEs) and large-scale enterprises (LSEs). Based on an analysis of a multi-case study, the competencies required by the position, organizational positioning, responsibilities, obligations and rights, managerial functions and tasks, and the recent role changes, an ideal role model of a CDO is derived for both SMEs and LSEs.

Patrick Ulrich (Hochschule Aalen), *Alexandra Fibitz* (Paul Hartmann AG): Blessing or curse: Does digitalization foster business model innovation? Evidence from a quantitative empirical study

This study analyses whether and how the digital transformation affects business models. Digitalization influences businesses regardless of size, industry and structure. Thus, companies are often forced to rethink their value architecture in order to remain competitive and not vanish from the business world. Therefore, deepening the understanding of the relationship between digitalization and business models is of utmost importance for both practice and academia. We examine the interdependencies of the utilization of digital technologies and the execution of a digital strategy on business model innovation, and the extent to which the digitalization level is influencing this relation. Furthermore, we depict the results from a quantitative study among a sample of 166 German companies. The results indicate that business model innovation is positively influenced by a higher pursuit of digital technologies and the adoption of certain digital strategies. The digitalization cluster further stress the importance of digital actions for the companies' sustainability.

Robin Pesch (Universität Bayreuth), *Herbert Endres* (Universität Regensburg), *Ricarda Bouncken* (Universität Bayreuth): Managing Digital Product Innovation - The Diminishing Marginal Utility Effect of Formalization

The successful development of digital product innovation depends on how firms can manage the uncertainty and ambiguity associated with digital technologies. Previous research highlights formalization as a means to provide clarity, orientation, and reliability in dynamic and uncertain environments. On the other hand, research has shown that formalization can impede creativity and lead to inflexibility. A vivid debate on the relationship between formalization and innovation exists that discusses the positive versus negative effects of formalization. Some scholars suggest an inverted-u-shape relationship as an integrative approach. In our study, we hypothesize diminishing marginal

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utility effects of formalization on the radicalness and performance of digital product innovations. Our argumentation is based on the literature that elucidates the appropriateness of formalization as a means to manage uncertainty and ambiguity. Following this literature, we further hypothesize a moderating effect by firm age. Mature firms differ from young firms in their innovation processes, in processing ambiguities, and their need for guidance through formalization. To test our hypotheses, we draw on a survey of 395 firms operating in the global manufacturing industry, which we complemented with digital patent data of the European Patent Office. The empirical results support the assumed diminishing marginal utility effects and reveal that mature firms achieve greater merits from the formalization of digitalization actions compared to young firms.

16:00 - 17:30 | HZ 1

Digital Day | Keynote-Session | Zukunftsherausforderungen der Digitalen Transformation

Keynote Speaker aus Universität und Wirtschaft nehmen Bezug auf und geben ihre Perspektiven rund um die Themen Leadership, Innovation und Zukunftsherausforderungen der Digitalen Transformation.

Dr. Michael Groß (Groß & Cie. GmbH, Goethe-Universität Frankfurt, Olympiasieger): Leadership und Digitale Transformation

Die Führung für eine erfolgreiche digitale Transformation von Unternehmen erfolgt beidhändig. Einerseits ist das laufende Geschäft zu managen. Zugleich sind neue digitale Prozesse und Geschäftsmodelle aufzubauen. Zum Gelingen brauchen Führungskräfte „Lust am Kontrollverlust“. Sie sind nicht mehr die Experten und Entscheider, mehr Impulsgeber und Brückenbauer. „Digital Leadership“ bedeutet als Führungskraft Vernetzung, Offenheit, Partizipation und Agilität. Eine veränderte eigene Haltung und der Einsatz neuer Instrumente kommen dabei zusammen.

Marcel Isbert (pegalion, Mitglied der AI Alliance der Europäischen Kommission): KI im Human Resource Management

Die Künstliche Intelligenz (KI) - engl. Artificial Intelligence (AI) – existiert seit Jahrzehnten, ist aber ein seit mehreren Jahren zunehmend intensiv diskutiertes Thema. Die KI wird immer besser, schneller und nimmt Einzug in den Alltag unterschiedlichster Branchen. Dabei stehen nicht mehr nur die IT-Fachleute, sondern auch andere Kompetenzen im Fokus. Die dafür benötigten und aufbereiteten Datenwolken werden immer größer und unübersichtlicher. Es werden mehr Daten gesammelt, als wir Menschen auswerten können.

Wenn es um die Künstliche Intelligenz geht, ist Kommunikation der großen Medien, Beratungshäuser und Unternehmen beinahe inflationär. Man spricht über intelligente und selbstlernende Maschinen und Systeme, die Mitarbeiter und Führungskräfte in Unternehmen immer mehr in den Hintergrund rücken lassen. Es wird der Eindruck erweckt, diese seien bald nicht mehr notwendig. Durch den Einsatz der KI und Digitalisierung werden bis Ende 2020 weltweit 1,8 Millionen Arbeitsplätze verloren gehen, aber 2,3 Millionen neu entstehen (Helen Poitevin et al, 2018).

Beate Rosenthal (Director Agencies Germany, Google): tba

Matthias Eckert (Leiter Medienforschung, Hessischer Rundfunk):
Digitale Medien 2020 - dynamischer Wandel ist Mainstream

Der digitale Medienmarkt befindet sich im fundamentalen Wandel. Dabei sind neben neuen Gerätetypen und Angebotsklassen vor allem neue Formen der personalisierten und non linearen Distribution von Medieninhalten die Gamechanger. Dieser dynamische Wandel betraf zunächst vor allem jüngere Zielgruppen, die neue Technologien und Angebote schnell adaptiert haben. Er kommt aber immer stärker im Mainstream der Gesellschaft an und damit auch in den mittleren und älteren Altersgruppen. Dies bedeutet für bisher klassische Medienanbieter wie den Hessischen Rundfunk, dass sie ihr Medien-Produktportfolio grundsätzlich verändern müssen. Dabei wandelt sich der hr vom

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reinen Radio- und TV- zum Multi-Plattformanbieter. Diese Wandlung muss mit dem Veränderungstempo und der Angebotsqualität von neuen immer stärker multinationalen Marktpartnern wie Google, Spotify und Netflix Schritt halten. Das ist eine große Herausforderung für den hr und das öffentlich-rechtliche System insgesamt.

16:00 - 17:30 | HZ 3

Digital Day | Management und Organisation in der Plattformökonomie

Chair: *Elke Schuessler* (Johannes Kepler Universität)

Robert Bauer (JKU Linz): Archetypes of platform-hosted crowds

Johanna Mair (Hertie School of Governance): Governance of online platforms

Julia Hautz (University of Innsbruck): Social dynamics of the crowd

Thomas Gegenhuber (Leuphana Universität): Crowd management

War die dominante Metapher für Organisation im 20. Jahrhundert die industrielle Bürokratie, so steht die digitale Plattform für die Organismenform des 21. Jahrhunderts. Beobachter sprechen daher von der sogenannten Plattformökonomie. Plattformen betonen Flexibilität und Offenheit abseits fixer (Arbeits-)Verträge und zahlreicher Hierarchieebenen. Governance-Mechanismen wie etwa Markt und Community gewinnen stattdessen an Bedeutung. Gleichzeitig sind Plattformen mehr als eine neue Kombination von bekannten Governance-Formen. Um die Vielschichtigkeit von Plattformen zu erfassen, betrachtet dieses Panel das Phänomen der digitalen Plattformen aus verschiedenen Perspektiven: aus einer theoretischen Perspektive, welche beleuchtet, wie man das Phänomen überhaupt erfassen und in bestehende Transaktionsmodelle einordnen kann; aus einer Governance-Perspektive, welche auf unterschiedliche Steuerungsmodelle von Plattformen eingeht; aus der Perspektive von Plattform-ArbeiterInnen, welche sich den sozialen Dynamiken innerhalb der Crowd widmet; sowie einer Management-Perspektive, die erkundet, wie Plattformen Crowds an sich binden und steuern können.

16:00 - 17:30 | HZ 7

Digital Day | Digitalisierung der Finanzfunktion

Barbara Weißenberger (HHU Düsseldorf)

Thomas Hess (LMU München)

Heiko Schulze (SAP)

Utz Schäffer (WHU Vallendar)

Die Digitalisierung der Finanzfunktion ist aktuell das zentrale Thema in der Unternehmenspraxis und auch der wissenschaftliche Diskurs nimmt langsam Fahrt auf. Vor diesem Hintergrund befasst sich die Podiumsveranstaltung mit vier zentralen Fragen:

- „Bessere Entscheidungen durch mehr Daten und neue Technologie!“ – Warum ist es nicht ganz so einfach wie es scheint?
- „Effizienter, effektiver, ...!“ – Gibt es auch eine dunkle Seite der Digitalisierung?
- „Hier wird kein Stein auf dem anderen bleiben!“ vs. „Letztlich bleibt doch alles beim Alten!“ – Welche Implikationen hat die Digitalisierung für die Organisation der Finanzfunktion und die Rolle des Controllings?
- „Dieser Weg wird kein leichter sein!“ – Wie sollten Unternehmen die digitale Transformation des Finanzbereichs angehen?

Jeder der vier Themenblöcke wird durch kurze Impulse der Referenten, eine anschließende Diskussion der Teilnehmer und Fragen aus dem Publikum adressiert.

16:00 - 17:30 | HZ 8

Digital Day | Neue Perspektiven für datenbasierte Forschungsk Kooperationen durch Digitalisierung

Beitrag des organisationsökonomischen Ausschusses des Vereins für Socialpolitik

Dieses Symposium ist im Bereich der Organisationsökonomik verortet und illustriert anhand dreier aktueller Forschungsprojekte die vielfältigen Möglichkeiten, die sich in der datenbasierten Forschungsk Kooperation mit Organisationen durch Digitalisierung ergeben. Das erste Projekt befasst sich mit der Rolle digitaler Tools im Kontext des

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Arbeitsmarkts und der individuellen Jobsuche. Im Rahmen einer randomisiert kontrollierten Feldstudie und unter Verwendung administrativer Arbeitsmarktdaten aus Dänemark wird untersucht wie ein Online-Tool den Informationsstand Arbeitssuchender verbessern und dadurch auch deren Erfolg auf dem Arbeitsmarkt steigern kann. Das zweite Projekt untersucht welche Informationen bzgl. der Eigenschaften individueller Konsumenten aus Kontotransaktionsdaten gewonnen werden können. Konkret wird die Individuen-spezifische Sensitivität kurzfristiger Konsumausgaben bzgl. eingegangener Lohnzahlungen ermittelt und auf ihren empirischen Zusammenhang zum Finanzierungsverhalten dieses Konsums hin untersucht. Das dritte Projekt widmet sich schließlich der Effektivität individueller Feedback- und Zielsetzungsmechanismen durch Smartphone-Apps im Gesundheitsbereich. In Kooperation mit einem Anbieter einer App zur Vorbeugung und Verhinderung von Rückenbeschwerden wird in einem Feldexperiment untersucht, wie Nutzer der App unterstützt werden können, regelmäßig zu trainieren und selbstgesteckte Ziele auch zu erreichen. Hierbei werden unterschiedliche Zielsetzungs- und Erinnerungsmechanismen gemeinsam mit dem Anbieter entwickelt, und auf Ihre Wirksamkeit hin getestet. Die drei Projekte unterscheiden sich dabei bewusst in der konkreten inhaltlichen Fragestellung, der sektoralen Zugehörigkeit der Kooperationspartner, sowie der Art der zu Grunde liegenden Daten. Durch diese inhaltliche, organisatorische und methodische Vielfalt gibt das Symposium einen breiten Überblick über das Forschungspotential datenbasierter Kooperationen mit Organisationen im Rahmen der Digitalisierung.

Steffen Altmann (IZA - Institute of Labor Economics): Digitale Tools zur Unterstützung der Arbeitssuche

In diesem Projekt befassen wir uns mit der grundsätzlichen Frage, inwiefern die Verbindung von qualitativ hochwertigen Mikro-Daten öffentlicher Institutionen mit Erkenntnissen aus Ökonomie und Psychologie in der Lage ist wirtschaftspolitische Entscheidungen zu unterstützen und zu verbessern. Dabei stützen wir uns auf eine Kombination aus experimentellen Feldstudien, Registerdaten und hochfrequenten Verhaltensdaten von Arbeitssuchenden. Im hier beschriebenen Teilpro-

jekt befassen wir uns dabei mit der Rolle digitaler Tools im Rahmen der Jobsuche.

Systeme der Arbeitslosenversicherung sind ein wesentlicher Bestandteil moderner Arbeitsmärkte. Dabei bestehen diese Systeme typischerweise aus vielfältigen und komplexen Regeln und Vorschriften, die sowohl die wirtschaftliche Situation von Arbeitssuchenden als auch deren Anreize zur Suche nach Beschäftigung sicherstellen und steuern sollen. Hierzu zählen beispielsweise detaillierte Regelungen bzgl. der Höhe und Dauer von Leistungsbezügen, Anforderungen an Aktivitäten bzgl. der Arbeitssuche in Form von Sanktionsmechanismen, aber auch Möglichkeiten zur Erzielung von Zusatzeinkommen oder zusätzlichen Leistungsansprüchen durch Teilzeitarbeit oder Minijobs. Die durch diese Vielzahl an Mechanismen zwangsläufig entstehende Komplexität von Arbeitslosenversicherungssystemen macht es für Arbeitssuchende schwierig die geltenden Regeln, deren implizierte Anreize und die sich daraus ergebenden Konsequenzen für ihre persönliche ökonomische Situation zu verstehen. Aus dieser Schwierigkeit können Probleme resultieren, da ein unvollständiges oder gar fehlerhaftes Verständnis der geltenden Regeln die individuellen Anreize zur Arbeitssuche verzerren und die Aussichten auf Beschäftigung verschlechtern können.

In diesem Vortrag stellen wir die Ergebnisse einer randomisiert kontrollierten Feldstudie unter registrierten dänischen Arbeitssuchenden vor. Die Studie untersucht wie sich die Reduzierung der Komplexität auf das Verständnis der Regelungen der Arbeitslosenversicherung und das folgende Arbeitsmarktverhalten auswirkt. Unsere Intervention nutzt dafür ein Online Informationssystem, das seinen Nutzern individualisierte Informationen bereitstellt. Diese Informationen werden kontinuierlich aktualisiert und beinhalten Angaben zur verbleibenden Zeit des Leistungsempfangs, der bisher akkumulierten Arbeitszeit mithilfe der die Bezugszeit von Leistungen verlängert werden kann sowie allgemeine Informationen über Regeln zu Leistungsbezug, Sanktionen, etc.

Wir verknüpfen die Daten aus diesem Experiment mit den Informationen aus einer Online-Umfrage mit den TeilnehmerInnen sowie detaillierten administrativen Daten. Auf Basis dieses kombinierten Datensatzes evaluieren wir den kausalen Effekt unserer Intervention im Hinblick auf das Verständnis der geltenden Arbeitsmarktregeln, das Verhalten

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der Teilnehmer bei der Stellensuche sowie ihren mittel- und langfristigen Arbeitsmarkterfolg.

Florian Hett (Johannes Gutenberg-Universität Mainz): Die Messung individueller Zeitpräferenzen auf Basis von Kontotransaktionsdaten und optimales Finanzverhalten

Finanzielle Entscheidungen privater Haushalte widersprechen regelmäßig und in bedeutendem Ausmaß den durch die ökonomische Theorie implizierten Optimalitätskriterien. Da ein solches suboptimales Finanzverhalten schwerwiegende Konsequenzen bzgl. des wirtschaftlichen Wohlstands und dem Wohlergehen der Betroffenen haben kann stellt deren Behebung ein plausibles wirtschaftspolitisches Ziel dar. Um entsprechende Maßnahmen zu entwickeln und umzusetzen bedarf es jedoch zunächst eines besseren Verständnisses der diesem suboptimalen Entscheidungsverhalten zugrunde liegenden Mechanismen. In diesem Projekt fokussieren wir uns auf eine bestimmte Form finanziellen Fehlverhaltens - der übermäßigen Verwendung von Überziehungskrediten („Dispo“) - und untersuchen deren zugrunde liegenden Ursachen. Während in den USA und anderen Ländern Kreditkartenschulden die Hauptquelle für kurzfristige Konsumentenkredite sind, können Überziehungskredite auf Girokonten als analoges Instrument in Deutschland interpretiert werden. Vergleichbar zu regelmäßigen Kreditkartenschulden in den USA steht die regelmäßige Inanspruchnahme von Überziehungskrediten jedoch im Widerspruch zur theoretisch optimalen finanziellen Entscheidungsfindung: Obwohl die Ausfallquoten für Überziehungskredite wesentlich niedriger sind als jene für reguläre Verbraucherkredite, sind erstere wesentlich teurer. Die regelmäßige und langwierige Inanspruchnahme von Überziehungskrediten betrachten wir daher als suboptimales finanzielles Verhalten. Als mögliche Ursache für dieses finanzielle Fehlverhalten testen wir das Vorliegen von Zeitpräferenzen mit Gegenwartsverzerrung. Dazu verwenden wir einen neuartigen Datensatz, der auf der Zusammenarbeit mit einem deutschen FinTech basiert. Dieser Datensatz ermöglicht die Verknüpfung von transaktionsbasierten Kontobewegungen mit verhaltensexperimentellen Messungen individueller Zeitpräferenzen. Auf Basis

der Transaktionsdaten können detaillierte Informationen zu Häufigkeit, Größe und Dauer der Disponutzung auf der Ebene einzelner Haushalte beobachtet werden. Diese Größen stellen die zu erklärenden Variablen in unserer Analyse dar. Darüber hinaus verwendet unser Kooperationspartner einen Machine Learning-basierten Klassifizierungsalgorithmus für einzelne Transaktionen. Diese Klassifizierung der einzelnen Transaktionen ermöglicht es uns, die Lohnzahlungen sowie die Ausgaben für unmittelbaren Konsum einer Person zu identifizieren. Der Arbeit von Kuchler und Pagel (2018) folgend verwenden wir diese Informationen, um individuelle „Lohneingangssensitivitäten“ der Konsumausgaben privater Haushalte zu bestimmen. Haushalte, die in der Woche nach Erhalt ihrer regelmäßigen Lohnzahlungen im Vergleich zu anderen Wochen relativ mehr für den unmittelbaren Konsum ausgeben, unterstellen wir eine gegenwartsverzerrte Zeitpräferenz. Schließlich erheben wir für eine kleine Teilstichprobe in unserem Datensatz anreizkompatible verhaltensexperimentelle Maße der individuellen Zeitpräferenzen sowie ein Fragenbogenmaß für „Financial Literacy“.

Im ersten Schritt unserer Analyse dokumentieren wir ein substantielles Ausmaß an finanziellem Fehlverhalten in Form ausgeprägter Nutzung von Überziehungskrediten. Als nächstes betrachten wir die transaktionsbasierten Maße gegenwartsverzerrter Zeitpräferenzen und stellen fest, dass der Durchschnittshaushalt in unserer Stichprobe eine solche Gegenwartsverzerrung aufweist, d.h. in Wochen nach Erhalt regelmäßiger Lohnzahlungen signifikant mehr für direkte Konsumgüter ausgibt als in den anderen Wochen. Da wir in beiden betrachteten Größen (Disponutzung und Gegenwartsverzerrung) substantielle Unterschiede zwischen den einzelnen Haushalten unserer Stichprobe beobachten, testen wir im nächsten Schritt, ob diese beiden Variablen einen statistisch signifikanten Zusammenhang aufweisen:

Unser zentrales Ergebnis zeigt, dass die „Lohneingangssensitivität“ direkter Konsumausgaben tatsächlich systematisch mit der Nutzung von Überziehungskrediten verbunden ist. Dieses Ergebnis bestätigt unsere Vermutung, dass eine schlechte finanzielle Entscheidungsfindung in Form der systematischen Nutzung von Überziehungskrediten in der Tat mit gegenwartsverzerrten Zeitpräferenzen zusammenhängt.

Im letzten Schritt unserer Analyse wollen wir dieses Ergebnis noch tief-

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gehender untersuchen. Dazu vergleichen wir für die zuvor erwähnte kleine Teilstichprobe, für die wir ein verhaltensexperimentelles Maß für gegenwartsverzerrte Zeitpräferenzen messen, dieses Maß mit der Intensität der Nutzung von Überziehungskrediten. In der Tat stellen wir fest, dass in den meisten Spezifikationen eine stärker ausgeprägte Gegenwartsverzerrung signifikant positiv mit der Verwendung von Überziehungskrediten korreliert ist. Das ebenfalls erhobene Fragebogenmaß für „Financial Literacy“ hat hingegen keinerlei Erklärungskraft.

Simeon Schudy (Ludwig-Maximilians-Universität München): Präventive Gesundheitsmaßnahmen im digitalen Zeitalter: Können Ziele und Erinnerungen regelmäßiges Training fördern?

Rund drei von vier deutschen Beschäftigten litten 2018 an Rückenschmerzen (DAK Gesundheitsreport 2018) und Rückenschmerzen sind einer der häufigsten Gründe für Fehlzeiten am Arbeitsplatz. Zudem können Rückenschmerzen einen substantiellen Einfluss auf die Kosten des Gesundheitssystems insgesamt haben. Das Statistische Bundesamt (2010) schätzte die Krankheitskosten durch Rückenschmerzen auf 3,6 bis 9 Milliarden Euro. Ein wichtiger Weg zu individueller Gesundheit und einer Senkung der Gesundheitskosten sind präventive Gesundheitsmaßnahmen. So kann beispielsweise regelmäßiges Training und eine Stärkung der Rückenmuskulatur Fehlstellungen vermeiden und Rückenschmerzen vorbeugen. In diesem Projekt befassen wir uns mit der Frage, wie präventive Gesundheitsmaßnahmen durch digitale Anwendungen gefördert werden können und untersuchen, welche Rolle Zielsetzungen und Erinnerungen für das regelmäßige Training und den damit einhergehenden Erfolg solcher Maßnahmen spielen.

Bei präventiven Gesundheitsmaßnahmen wie gesunder Ernährung und Sport ist zu beobachten, dass sich Menschen oft in guter Absicht ambitionierte Ziele setzen, jedoch häufig daran scheitern, die selbstgesetzte Ziele dann auch zu erreichen. So werden beispielsweise Fitness-Studio-Verträge mit langen Laufzeiten abgeschlossen, deren Rentabilität gegeben der nachfolgend seltenen und unregelmäßigen Studionutzung fragwürdig ist. Insbesondere überschätzen Menschen bei Vertragsabschluss systematisch ihre zukünftige Selbstkontrolle (und damit

die Anzahl zukünftiger Trainings) und nehmen dadurch hohe Kosten für die Nichterreichung eigener Ziele auf sich (DellaVigna und Malmendier, 2006). Um Rückenschmerzen wirksam vorbeugen und behandeln zu können ist es nötig, sich regelmäßig aktiv mit gesundem Verhalten wie Rückenübungen und Stressabbau auseinander zu setzen. Die bisher beobachteten Verhaltensmuster im Bereich Gesundheit und Ernährung legen nahe, dass selbst Menschen, welche die Absicht haben, regelmäßig präventive Gesundheitsmaßnahmen zu ergreifen, Unterstützung bei ihrem Vorhaben erhalten sollten. Das digitale Zeitalter hat neue Wege gefunden, hierbei einen Beitrag zu leisten. Neben Online-Training-Tutorials hat sich inzwischen auch ein Markt für Fitness-Apps entwickelt, welche insbesondere im Rahmen der Prävention einfache und sinnvolle Unterstützung bieten können.

Im Rahmen unseres Projektes haben wir einen Kooperationspartner gefunden, der es Nutzern ermöglicht, mit Hilfe von Trainingsvideos Rückenschmerzen mit Physiotherapieübungen vorzubeugen (und zu behandeln), Entspannungstechniken zu erlernen und in Bildungsmodulen mehr Wissen über die Gründe von Rückenschmerzen zu erfahren. Gemeinsam mit unserem Kooperationspartner führen wir ein groß angelegtes Feldexperiment durch, das insbesondere untersucht wie Nutzer der App dabei unterstützt werden können, ihre selbstgewählten Ziele zu erreichen.

Das Projekt untersucht zwei in der Literatur häufig vorgeschlagene Strategien zur Überwindung von Selbstkontrollproblemen. Die erste Strategie beinhaltet die Formulierung spezifischer Ziele und Trainingspläne. Die zugrundeliegende Annahme ist, dass konkrete Pläne als Selbstbindungsmaßnahmen verstanden werden und so Prokrastination verhindern und zu regelmäßigem Training führen können. Neben klassischen zeitorientierten Plänen untersucht die Studie insbesondere, ob eine Bündelung von existierenden persönlichen Gewohnheiten mit den neu zu erlernenden Trainingsgewohnheiten das regelmäßige Training in erhöhtem Maße fördern kann. Die zweite Strategie besteht darin, Trainingspläne um (zeitgesteuerten) Erinnerungen zu ergänzen. Die unterschiedlichen Strategien werden im Rahmen der Feldstudie in unterschiedliche Versionen der App implementiert. Durch eine zufällige Zuteilung der unterschiedlichen Varianten für neue App-nutzer

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sowie die Bereitstellung anonymisierter Nutzungsdaten ermöglicht es der Kooperationspartner im Rahmen des Projekts, kausale Effekte von Zielen und Erinnerungen im Bereich digitaler Gesundheitsvorsorge zu identifizieren. So leistet das Projekt auch einen wichtigen Beitrag zur Erforschung von Selbstkontrollproblemen und wie diese überwunden werden können.

16:00 - 17:30 | HZ 11

Digital Day: Digital Talents meet Industry : How TechQuartier, Eintracht Frankfurt and Futury are bridging the gap

Dr. Thomas Funke (Managing Director, TechQuartier)

Henning Daut (Managing Director, Futury)

Timm Jaeger (Referent des Vorstands, Eintracht Frankfurt Fußball AG)

To master the digital transformation, corporate players need to leverage the savviness of a new data-native generation. With collaboration at its core, TechQuartier, Futury and Eintracht Frankfurt have built creative new formats to explore, alongside bright young minds and corporate innovators, how the labor market of tomorrow will take shape. Join our session for a dynamic discussion on new approaches to develop digital capabilities via design, innovation, hacking and co-creation.

16:00 - 17:30 | HZ 9

BA-FI3 | Financial Intermediation | Credit Ratings and Financial Stability

Martin Angerer, *Matthias Herrmann-Meng* (Universität Liechtenstein),

Wiebke Szymczak (Universität Hamburg): Losing funds, or losing face?

Reputational and Accountability Mechanisms in the Credit Rating Industry

The three major credit rating agencies Standard & Poor's, Moody's and Fitch all rely on an issuer-pays remuneration model. As a consequence, they are criticized for having a conflict of interest and assigning inflated ratings. This paper uses an experimental approach to evaluate whether reputational concerns can effectively discipline credit rating agencies and reduce rating inflation in a competitive environment. Our standard

treatment represents a duopolistic rating agency market structure without further manipulations, while our experimental treatment features a reputation-based feedback system that allows investors to evaluate published reports. Although our results suggest that rating inflation occurs less frequently in such an environment, it still persists at some level. In a second step, we analyze how explicit accountability mechanisms (i.e. expectation to justify one's actions to others) enhance this disciplining effect. We find that accountability in conjunction with reputation mechanisms effectively extinguish rating inflation. Furthermore, we explain how this decrease in rating inflation affects the issuer's and investors' decision-making. Finally, we discuss our results in the context of past academic research findings and their implications for regulatory practices.

Matthias Petras, Arndt-Gerrit Kund (Universität zu Köln): Can CoCo-bonds Mitigate Systemic Risk?

After the 2007 financial crises, the idea of contingent convertible (CoCo) capital was revived and manifold proposed as a means to stabilize individual banks, and hence the entire banking system. The purpose of this paper is to empirically test, whether CoCo-bonds indeed improve the stability of the banking system and reduce systemic risk. Using the broadly applied SRISK metric, we obtain contradicting results, based on the classification of the CoCo-bond as debt or equity. We remedy this short-coming by proposing an adjustment to the original SRISK formula that now correctly accounts for CoCo-bonds. Using empirical tests, we show that the undue disparity has been solved by our adjustment, and that CoCo-bonds reduce systemic risk.

16:00 - 17:30 | SH 0.105

NAMA1 | Nachhaltigkeitsleistung und Nachhaltigkeitsbewertung

Amelie Michalke (Universität Greifswald), Maximilian Pieper (Technische Universität München), Tobias Gaugler (Universität Augsburg):

How much is the dish – A Framework for Internalizing External Costs of Agricultural Production

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Considering the UN's Sustainable Development Goals the severe global environmental and social impacts of today's industrial agriculture are to be reduced drastically. Transforming the consumers' behaviour towards sustainable dietary choices is one auspicious approach. Consumers are currently misled towards demand of inadequately priced, environmentally damaging foodstuff by an insufficient internalization of external costs and thereby distorted market prices. Therefore, we build a framework that translates environmental and social damage into economic impact: following the polluter-pays-principle we calculate market-price surcharges for different food categories which account for their external effects. Life cycle assessment from cradle to farmgate is used to adjust producer prices regarding foods' greenhouse gas emissions, energy use and nitrogen surpluses. Emission data for eleven food groups of plant and animal origin is therefore retrieved from the life cycle assessment tool GEMIS. We then conduct a meta-analysis referring to the environmental difference between organic and conventional farming practices to differentiate external costs even further. Our results show significant differences between the categories: while organic produce should be an average of 31.6% more expensive effects of conventional production resulted in an average surcharge of 145.2%. Plant-based organic food appears to be the currently most reasonably priced group. The most insufficiently priced food groups yet are different types of meat. A price shift in the categories of beef and poultry can be observed, as both conventional products are more expensive than their organic counterpart after internalisation. Overall, these results display the vastly varying gaps between current market prices and the true costs of different food categories. When environmental damage is internalized using our framework the consequential undistorted market design would lead consumers towards demand of reasonably priced, environmentally and socially beneficial foodstuff. Our market-based approach could pose a real chance to reduce agricultural emissions and contribute to achieving the SDGs.

Maximilian Pieper (Technische Universität München), *Amelie Michalke* (Universität Greifswald), *Tobias Gaugler* (Universität Augsburg): Calculating External Climate Costs for Different Food Categories: A German Case Study

Although about one fifth of greenhouse gas (GHG) emissions worldwide is attributed to the agricultural sector, thorough analysis of the quantity as well as the monetization of these climate relevant emissions has not yet been conducted in the context of differentiating between production systems as well as a variety of food categories. This paper therefore fills this gap in scientific literature by presenting a general method exemplary applied in the context of Germany. By doing so, we methodically show how the economic instrument of internalization of external effects through product-specific mark-up costs can be applied according to the polluter pays principle. Applying our results would ensure a sustainable and climate-friendly price-design of agricultural output. Using life cycle analysis as well as meta-analytical methods we can show that mark-up and external costs are the highest for conventional animal products (1.60€/kg product; 88% mark-up on producer price level), followed by conventional milk products (0.19€/kg product; 71%) and the lowest for organic plant-based products (0.03€/kg product; 6%). In all examined categories, organic products cause less additional costs than their conventional counterparts. The pronounced difference of relative external costs between food categories as well as the general amount of external climate effects in the agricultural sector can be seen as a strong argument for closing the gap between the currently observable market price and true costs in this sector. The true value of different food-groups and agricultural systems provides policy-makers with the relevant information to efficiently reduce associated ecological follow-up costs.

Karola Bastini, *Fares Getzin*, *Maik Lachmann* (TU Berlin): The interplay of strategic choices and sustainability control systems in the emergence of capabilities for corporate sustainability performance

The aim of this paper is to explore the relationships between sustaina-

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bility strategies, the use of sustainability control systems, organizational capabilities, and sustainability performance. More specifically, we focus on the differences between reactive and proactive sustainability strategies, and their impact on the intensity of use of sustainability control systems within firms. We analyse the impact of an intense use of sustainability control systems on the emergence of the capabilities of sustainable market orientation, sustainable organizational learning, and sustainable innovation. We further investigate whether both an intense use of sustainability control systems and organizational capabilities act as mediators in the relationship between a proactive sustainability strategy and corporate sustainability performance. Using survey data from a sample of 157 European firms across different industries, the results show that a proactive sustainability strategy is associated with an intense use of sustainability control systems and the development of organizational capabilities. Furthermore, we provide evidence suggesting that the intensity of use of sustainability control systems mediates the association between proactive sustainability strategy and corporate sustainability performance, while a mediation cannot be fully supported for the organizational capabilities analysed.

16:00 - 17:30 | SH 0.101

ÖBWL2 | ÖBWL-Tagung

Peter Schubert, Silke Boenigk (Universität Hamburg): Pressure, Cost Accounting, and Resource Allocations: Experimental Evidence on Nonprofit Financial Decision Making

Nonprofit organizations are under pressure to contain their overhead costs. This pressure can affect spending behavior and create an impulse to manipulate financial reporting data. The behavioral accounting literature in for-profit contexts highlights that pressure can arise from within and outside the organization. This study examines the impact of pressure on cost decisions by nonprofit financial managers through an experimental design. We conduct a between-subject experiment wherein nonprofit financial managers perform accounting and spending tasks after subjection to various types of pressure: donor pressure, board pressure, or public pressure. We find that donor pressure has

the most persistent effect on both accounting and spending behavior, whereas board and public pressure significantly affect only accounting choices. Our research generates insights into the extent to which the observed practice of continuous cost containment is driven by external pressure or rather by organizations themselves. These findings hold important practical relevance for nonprofit leaders who must wrestle with complex financial challenges and the expectations of multiple stakeholder groups.

David Lindermüller (Universität der Bundeswehr, München), Matthias Sohn (European University Viadrina Frankfurt (Oder)), Bernhard Hirsch (Universität der Bundeswehr München): Negative media reporting and its effects on performance-based budgeting: A process and outcome-based investigation

In performance-based budgeting (PBB), performance information can be used for the allocation of resources. However, the public administration/management literature indicates that it is difficult to devise an automatism for directly translating performance information into a budget allocation. Drawing on blame avoidance theory, we conduct a process-tracing laboratory experiment, which allows us to capture participants' information search processes in performance reports to test the effect of negative media reporting on PBB in the context of the provision of public healthcare. We ask participants with several years of work experience in the German public sector to indicate how financial resources should be allocated among two hospitals based on performance reports. In line with blame avoidance theory, the results show that negative media reporting increases the willingness to spend more money, especially on relatively low-performing hospitals. Furthermore, we find that negative media reporting shifts participants' attention in the predecisional information search process towards performance information about the relatively low-performing hospital. By considering process and outcome data, our study provides robust evidence that negative media reporting triggers blame avoidance in the context of PBB.

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Ulf Papenfuß, *Christian Schmidt* (Zeppelin Universität Friedrichshafen): Do Politicization and Professional Background Affect Executive Director Pay in State-Owned Enterprises? – A Human Capital Theory Perspective

This article links the human capital theory and politicization debates and broadens the understanding on human capital effects on executive director pay (EDP) by assessing the specific organizational context of state-owned enterprises (SOEs). The study examines 336 executive directors (EDs) employed in 253 German SOEs between 2014 and 2016. Results show that politicized EDs—in contrast to often-stressed claims—receive significantly lower pay than non-politicized EDs. Moreover, SOEs spend significantly higher EDPs for external hired EDs than for internal successors with firm-specific human capital. Counterintuitively regarding public sector reforms, private sector experience does not significantly influence EDP. However, EDs' industry experience increases the likelihood for a higher EDP. These findings provide new empirical insights and have important theoretical and managerial implications.

16:00 - 17:30 | SH 0.106

ORG A3 | Organisation

Blagoy Blagoev (Leuphana Universität Lüneburg,), *Georg Schreyögg* (Freie Universität Berlin/Universität Graz): Eigenzeit: Reconceptualizing the temporal relationships of organizations and environments beyond entrainment

Organizational scholars usually study temporality from the entrainment lens. Entrainment theory posits that organizational temporality results primarily from processes of adaptation: A dominant environmental pacer entrains the temporal structuring of organizations and establishes "temporal fit." A misfit is assumed to yield losses. The central purpose of this paper is to develop an alternative view on organizational temporality that challenges the adaptation logic of entrainment. By drawing on the concept of "eigentime" from the sociological social systems theory, our paper advances a perspective of temporal choice. We theorize how organizations can create a scope of action in constructing their own time, an eigentime that is structured according to

internal premises and only related to external rhythms in a highly selective manner. Temporal fit is no longer seen as an (external) imperative, it only represents one of several ways of relating to environmental rhythms. We theorize that organizations can deliberately create spaces of asynchrony and favor working with asynchronous temporal structures. Furthermore, we elaborate on perspectives beyond rhythm (synchrony/asynchrony), in particular on speed. We show that organizations can gain advantages from deliberately slowing down or speeding up internal processes, thereby deviating from the dominant pace of their industries. Finally, we discuss theoretical and practical implications as well as future research opportunities associated with our theory.

Sylvia Gaiser, Christian A. Mahringer, Martin Rost (University of Stuttgart), Steffen Wütz (Dr. Ing. h.c. F. Porsche AG), Birgit Renzl (University of Stuttgart): Organizational Agility – A Structured Review of the Literature

Even though organizational agility is a phenomenon of extensive managerial interest, there seems to be widespread confusion about what organizational agility actually is. This confusion concerns managerial practice as well as research. This paper addresses this issue by asking and answering the question “what is organizational agility?”. We have conducted a structured review of the literature on organizational agility and analyzed this body of literature to identify the dimensions of the organizational agility concept. The findings show that organizational agility can be decomposed in a sensing and transforming dimension. Transforming can further be decomposed into proactive and reactive transforming. Customer orientation, temporality and scope further specify sensing and transforming dimensions. Based on these findings we define organizational agility as a continuous process of sensing, proactive as well as reactive transforming, given appropriate timing, scope and customer orientation. Contributions to managerial practice as well as research are discussed.

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ORG B3 | Organisation

Bernadette Bullinger (IE University Madrid), *Anna Schneider* (Universität Innsbruck), *Jean-Pascal Gond* (City University of London): Placing the displaced: The valuation of forced migrants on the labor market

This paper addresses the question how organizations, which organize placement for refugees and migrants or provide information about employment opportunities, engage in the multimodal valuation – i.e. the construction of value through the use of verbal text and of visuals, such as photos, symbols etc. – of forced migrants on host countries' labor markets. Value is not inherent in candidates but a result of market actors engaging in practices of valuation that define the characteristics of job seekers as well as the benefits that hiring them might entail for the employer. Labor market intermediaries as influential valuers use, on their websites and in brochures, messages that combine visual and verbal text when addressing forced migrants, employers and the public. Focusing on this powerful means of valuation, we study the valuation practices of online matchmakers, information providers and temporary work agencies, which aim at forced migrants' labor market integration. We develop a multimodal analysis technique that allows us to complement in-depth social semiotic analysis of visual and accompanying verbal text – to capture content, style and composition of messages – with a value-based analysis of the presented situation, the storyline and test for determining worth. We identify three distinct valuation practices in the context of the labor market integration of discriminated groups and enhance knowledge on visualization as valuation practice.

Renate Ortlieb, *Elena Glauninger*, *Silvana Weiss* (Universität Graz): Welcoming Refugees in Organizations: Inclusion and the Construction of 'Good', 'Glorious' and 'Grateful' Refugees

Do inclusive organisations live up to the term 'inclusion'? Diversity literature depicts the inclusive organization as an ideal entity that would welcome social minorities, who feel valued and a sense of belonging in the organization and who participate in organizational decision-

making. This article argues that proponents of inclusion overlook the constraining impact inclusive organizations may have on workers' identities. By adopting a practice-based lens it conceptualises inclusion as a process involving various organizational practices and actors. It uses the example of recent refugees working in Austria. The findings of a multiple case study show how a bundle of practices create a three-fold identity of 'good', 'glorious' and 'grateful' refugees, who fit with the ideal image of a refugee working in the organization. The three identity features refer not only to the refugees' work behaviour but also to their life in Austria and their social status as a refugee. The study findings suggest that the 'good–glorious–grateful' identity construction is ambivalent: while it allows refugees to work in inclusive organizations, it also constrains their sense of being.

16:00 - 17:30 | SH 1.105

ORG C3 | Organisation

Ignas Bruder (Freie Universität Berlin): Practice Drift in Social Enterprises – Addressing the Blind Spot of Mission Drift Research

The literature on mission drift engages mostly with social enterprises that lose their distinctive social character over time. It is often an underlying assumption that a social enterprise's distinctive social character is constituted entirely by a social mission. This research challenges that assumption and argues that not only a mission but also the practices pursued specify the distinctive social character of social enterprises. From this perspective, the process in which a social enterprise loses its distinctive social character unfolds due to a drift in its practices. However, neither the possibility of a practice drift nor the role of organizational practices during mission drift have yet been theorized. This research introduces a practice-based perspective that helps to clarify mission drift conceptually and sensitizes for other drift threats in social entrepreneurship that go beyond a social mission. Practice drift emerges from tensions and contradictions and unfolds – often unnoticed by organizational agents – due to the repetition inherent in practice. It can thereby either bring the practiced mission of a social enterprise into drift or other practices that constitute a social enterprise's distinctive

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social character, too.

Milena Leybold (Universität Innsbruck): Excluding to achieve inclusion: an alternative perspective on self-managing organization approaches

Since the exceptional rise of the open-source movement in the 1980s, 'organizational openness' developed into a widely accepted organizing principle and normative organizational ideal (Whittington et al. 2011; Laloux 2014). Specifically observing a trend towards the organizational implementation of self-management principles as – normatively spoken – 'open' organizing principles (e.g., flat hierarchies, increased participation and responsibility transferred to employees, information transparency), this paper investigates factors that are potentially overlooked of literature on this form of organizing. To develop a critical/less normative perspective on self-management principles, the paper theoretically founds on the literature on self-management and conjunctions it with literature concerning inclusion and exclusion. Methodologically conducting a qualitative case study at an Austrian service provider, who recently tried to introduce self-management principles into their organization, the paper explores inclusionary and exclusionary effects of self-management principles on (potential) employees.

16:00 - 17:30 | SH 1.109

ORG D3 | Projekt-Präsentationen

Eduard Esau, Erk Piening (Johannes Gutenberg-Universität Mainz): Business Model Innovation Capability: Antecedents and Performance Implications

Technological progress, especially the rapid and ongoing digitization, leads to accelerated environmental dynamics in the economic landscape. In response to such challenges, managers are increasingly forced not only to innovate products, services, and processes, but to adopt a holistic approach including the continuous development of new capabilities and the realignment of their strategy and organization to remain competitive. Therefore, the innovation and strategic management literature highlights the role of the dynamic capabilities paradigm

and the business model concept. We argue, that these perspectives are strongly linked and the capacity to innovate business models is in fact a dynamic capability referred to as business model innovation capability (BMIC). Despite the growing importance of this capability, little is known about how to build it and how it affects a firm's innovation performance. Prior research points out the relevance of internal and external collaboration as well as digital technologies in innovation processes. Thus, our study takes up these indications and develop a partial least square (PLS) structural equation model to empirically examine the interplay of the breadth and depth of external networks, the internal team composition, a firm's level of digitization, the extend of BMICs and their effect on new product development (NPD) performance. Using a sample of 154 German firms from the mechanical engineering industry, the results suggest that especially the network depth, the team composition, and a higher level of digitization are associated with better BMICs. Moreover, these capabilities seem to be the key to NPD's success.

Nguyen Phillip, Stefan Süß (Heinrich-Heine-Universität Düsseldorf):
Online-Partizipation: Eine Analyse der Technologieakzeptanz von Mitarbeitern der öffentlichen Verwaltung

Die digitale Transformation durchdringt alle Bereiche der Arbeitswelt. Die daraus folgenden Konsequenzen stellen insbesondere den öffentlichen Sektor vor große Herausforderungen. Neben oft postulierten innovations- und veränderungshemmenden Merkmalen erschweren zusätzlich Aspekte wie rechtliche Herausforderungen die Transformation hin zu einer digitalen öffentlichen Verwaltung.

Mittels E-Government wird versucht, die Arbeitsweise des öffentlichen Sektors an die digitale Welt anzupassen. Durch die umfassende Nutzung von IuK-Technologien sollen unter anderem die Verwaltungseffizienz gesteigert und demokratische Prozesse verbessert werden. Ein weiterer Treiber ist der Wunsch der Bürger nach mehr Beteiligungsmöglichkeiten. Mithilfe von Online-Partizipation wird versucht, diesen Wunsch zu erfüllen. Doch angesichts möglicher Schwierigkeiten wie hohem zeitlichen, personellen und finanziellen Aufwand ist die Etablie-

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rung von Verfahren wie Bürgerhaushalten gefährdet.

Einer der Schlüsselfaktoren für den Erfolg ist die Unterstützung durch die Verwaltungsmitarbeiter. Nur wenn diese eine ausreichende Technologieakzeptanz besitzen, hat Online-Partizipation die Chance, ein wesentlicher Bestandteil der demokratischen Entscheidungsfindung, des Selbstverständnisses sowie der täglichen Arbeit der öffentlichen Verwaltung zu werden. Widersetzen sich die Mitarbeiter dagegen der Durchführung partizipativer Projekte, ist die erfolgreiche Etablierung betreffender Verfahren gefährdet.

Die individuelle Nutzerakzeptanz von Technologien ist eines der am stärksten analysierten Felder in der Forschung zu Informationssystemen. In Hinblick auf die Akzeptanz von Online-Partizipation konzentriert sich diese allerdings hauptsächlich auf die Perspektive der Partizipierenden, wohingegen die Akzeptanz der Mitarbeiter vernachlässigt wird. Als Organisatoren der Verfahren besitzen diese allerdings einen maßgeblichen Einfluss auf die Umsetzung und Verfahrensqualität. Das Ziel der Studie ist es daher, die Technologieakzeptanz von Online-Partizipation der öffentlichen Verwaltungsmitarbeiter zu untersuchen.

Dazu wurde auf Basis von Venkateshs UTAUT-Modell eine Online-Umfrage durchgeführt. Das Modell wurde durch relevante Faktoren wie einer Online-Partizipation unterstützenden Verwaltungskultur ergänzt. Aufgrund der Analyse der vernachlässigten Mitarbeiterperspektive im Kontext von Online-Partizipation, der Ergänzung durch relevante Kontextfaktoren sowie einer weiteren Validierung des UTAUT-Modells liefern die Ergebnisse dabei einen wichtigen Forschungsbeitrag.

16:00 - 17:30 | SH 1.105

RECH5 | Controlling

Ivo Schedlinsky (Universität Bayreuth), Maximilian Schmidt (Justus-Liebig-Universität Gießen), Friedrich Sommer (Universität Bayreuth), Arnt Wöhrmann (Justus-Liebig-Universität Gießen): Big Brother or Good Fella? Hidden Costs and Benefits of Process Monitoring

We investigate how process monitoring and error management climate affect process improvements. While previous accounting literature points out negative effects of intensive controls on process improve-

ments, we provide evidence that this does not generalize to all working environments. Instead, we find that the error management climate moderates the effect of process monitoring on individuals' implementation of process improvements. In particular, we find that under an open error management climate, process monitoring motivates employees to implement more process improvements, as employees perceive process monitoring as an opportunity to demonstrate their skill. Our results have important implications for firms that use or consider using process monitoring within their management control systems and help to understand, why negative findings of prior literature are not necessarily affecting all organizations.

Huda Al Hussari, Christian Brück, Thorsten Knauer (Ruhr-Universität Bochum): The Interplay between Self-Service Reporting and Managers' Cognitive Thinking Styles: An Experimental Study

Self-service reporting is a recent trend in digitalization, where managers have access to various tools to build their own reports on a needs basis. In this study, we investigate the combined effect of self-service reporting and managers' cognitive thinking styles (intuitive/affect-based vs. rational/reflective) on the cognitive processing preceding a decision and the final decision-making behavior. We compare the effects of the provision of self-service reporting against a traditional reporting background by using balanced scorecard data. Using an experiment, we find that self-service reporting affects reflective managers' cognitive processing more negatively than intuitive managers' processing compared to a traditional reporting setting. These findings are in line with our predictions, since reflective individuals are more subject to motivated reasoning, especially when they are involved in a selection task. Besides, we find that individuals' cognitive processing significantly affects their final decision-making behavior. Our study provides important implications that, despite the digital revolution, management accountants are still necessary as managers' business advocates.

Tanja Wolf (JKU Linz), Michael Kuttner (JKU Linz/Fachhochschule Salzburg), Birgit Feldbauer-Durstmüller (JKU Linz), Christine Mitter (Fach-

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hochschule Salzburg): Two sides of the same coin: Identities and roles of management accountants'

Academic interest in the role change of management accountants has increased considerably during the past two decades. However, the abundant literature about the roles of management accountants has paid only implicitly attention to aspects of identity—only a few authors thematise the identity concept directly. Considering that role change implies identity reconstruction, it is valuable to analyse the literature from an identity perspective. This paper systematically reviews the literature about the changing role of management accountants from an identity perspective, based on a conclusive sample of 62 peer-reviewed articles. We present a conceptual framework of external, organisational, and individual dynamics concerning identities of management accountants. Moreover, a broad range of possible research implications is provided.

16:00 - 17:30 | SH 0.107

RECH6 | Financial Accounting

Kirstin Becker (Copenhagen Business School), Holger Daske (Universität Mannheim), *Christoph Pelger* (Universität Innsbruck): Global standards without the United States? Institutional work and the U.S. non-adoption of IFRS

The most significant setback to the global spread of IFRS has been their non-adoption for U.S. issuers. To better understand the dynamics underlying U.S. non-adoption, we employ an institutional theory perspective and investigate how U.S. actors used institutional work to prevent or enable the adoption of IFRS for U.S. issuers. Based on a content analysis of U.S. actors' feedback to the SEC's invitations for comment over the period 2007-2011, we provide an in-depth account of the U.S. discourse on the desirability of adopting IFRS. Our paper shows how the institutional context enabled and restricted U.S. actors' institutional work. At first, transnationally operating U.S. actors dominated in 2007, highlighting the importance of isomorphic pressures and suggesting ways of how to address adoption challenges. However, fostered by a change in the SEC's proposal (mandatory instead of voluntary adop-

tion) as well as by the financial crisis, in 2008/2009 nationally oriented U.S. actors took the lead, challenging the relevance of isomorphic pressures and emphasizing the insurmountability of adoption challenges. In 2011, U.S. actors continued to struggle over the effects and the urgency of a move towards IFRS, mirroring the SEC's inability to come to a final conclusion.

Benedikt Downar, *Jürgen Ernstberger* (Technische Universität München), Hannes Rettenbacher (PriceWaterhouseCoopers), Sebastian Schwenen (Technische Universität München), Aleksandar Zaklan (DIW Berlin): Fighting Climate Change with Disclosure? The Real Effects of Mandatory Greenhouse Gas Emission Disclosure

We examine whether mandatory disclosure of greenhouse gas (GHG) emissions influences companies' GHG emission levels. We identify the disclosure effect by exploiting a mandate requiring UK-incorporated listed companies to disclose information on GHG emissions in their annual reports. Using a difference-in-differences design, we show that disclosing GHG emissions in annual reports reduces emission levels by about 18% over three years. In addition, we find evidence that emission reductions also occur for firms who already voluntarily reported GHG information prior to the mandate. Further, we find that the emission reductions are permanent rather than transitory and we obtain stronger results for firms with larger savings potentials. Our effects are robust to various sample specifications, i.e., analysis at the installation- and firm-level, alternative control groups, and propensity score matching.

16:00 - 17:30 | HZ 12

TIE4 | Patents and Intellectual Property

Jeffrey Furman (Boston University), *Markus Nagler* (FAU Erlangen-Nuremberg), Martin Watzinger (Ludwig-Maximilians-Universität München): Disclosure and Subsequent Innovation: Evidence from the Patent Depository Library Program

How important is information disclosure through patents for subsequent innovation? To answer this question, we examine the expansion

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of the USPTO Patent Library system after 1975. Before the Internet, patent libraries gave inventors access to patent documents. We find that after patent library opening, local patenting increases by 17% relative to control regions. Additional analyses suggest that the disclosure of technical information is the mechanism underlying this effect: inventors start to cite more distant prior art and the effect ceases after the introduction of the Internet. Our analyses thus provide evidence that disclosure plays an important role in cumulative innovation.

Sven Wittfoth, Theo Berger, *Martin Moehrl* (Universität Bremen): How process claims accompany product claims in the field of storage technologies. Revisiting the innovation dynamics theory

In the innovation dynamics theory it is distinguished between product innovations and process innovations in a technology, showing the different dynamics of each as well as their interplay in the course of time. Especially, for locating a technology in detail among its maturity it is worth to analyze this theory empirically to understand a technologies' historical and to forecast future dynamics. To overcome the lack of data describing these dynamics, we operationalize product and process innovations as patented inventions. As the protection scope of a patent is established in its claim part, we introduce a new method for measuring relevant variables of these dynamics by means of patent claim analysis. We select ten different technologies from the field of storage technologies for testing our approach.

Our approach reproduces in the field of storage technologies several patterns of this theory. We present a panel data analysis in terms of pooled ordinary least squares (OLS) so we cannot only provide empirical insights into their dynamics, but can also link the time series to the phases described by the theory. For the first time we can specify statistically significant the duration of the time lag between product and process claims. In addition, this approach extends the existing innovation dynamics theory by demonstrating that manufacture process innovations, because they are required even for the earliest product innovations, are introduced at a very early stage of a technology (effective) besides the lagged process innovations with a focus on cost reduction

(efficient). Our method does not just offer a new possibility to measure and also to forecast innovation dynamics for researchers in this field; it also helps managers in companies to obtain early information about a technology.

Lorenz Brachtendorf, *Fabian Gaessler*, Dietmar Harhoff (Max-Planck-Institut für Innovation und Wettbewerb): Approximating the Standard Essentiality of Patents - A Semantics-Based Analysis

Standard-essential patents (SEPs) have become a key element of technical coordination in standard-setting organizations. Yet, in many cases, it remains unclear whether a declared SEP is truly standard-essential. To date, there is no automated procedure that allows for a scalable and objective assessment of SEP status. This paper introduces a semantics-based method for approximating the standard essentiality of patents. We provide details on the procedure that generates the measure of standard essentiality and present the results of several validation exercises. In a first empirical application we illustrate the measure's usefulness in estimating the share of true SEPs in firm patent portfolios for several mobile telecommunication standards. We find firm-level differences that are statistically significant and economically substantial. Furthermore, we observe a general decline in the average share of true SEPs between successive standard generations.

17:45 - 19:25 | HZ 1

Digital Day | Keynote-Session | Zukunftsherausforderungen der Digitalen Transformation

Keynote Speaker aus Universität und Wirtschaft nehmen Bezug auf und geben ihre Perspektiven rund um die Themen Leadership, Innovation und Zukunftsherausforderungen der Digitalen Transformation.

Prof. Dr. Marco Leimeister (Universität St. Gallen): Digitale Transformation und die Zukunft von Arbeit, Universitäten und der BWL?

Die Digitalisierung verändert wie wir leben, konsumieren, entscheiden,

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aber auch insgesamt wie Wertschöpfung, Arbeit und Gesellschaft funktionieren in fundamentaler Art und Weise.

Dies hat weitreichende Auswirkungen auf die BWL, deren Wucht und Irreversibilität ich anhand einiger Zahlen, Daten und Fakten veranschauliche. Es entstehen neue Konzepte, Methoden, Werkzeuge aber auch neue Gestaltungsobjekte in Forschung und Lehre, die neben Herausforderungen aber insbesondere auch grosse Chancen eröffnen. Drei Bereiche erscheinen dabei besonders relevant:

1) Neue Zugänge zu gänzlich anderen (und mehr) Daten werden möglich. Diese sind aber ohne Informatik-Kenntnisse für die meisten Forschenden oder Entscheider in Unternehmen gar nicht nutzbar. Vertiefte Informatik und Wirtschaftsinformatik-Kenntnisse werden immer wichtigere Grundlagenkompetenz, für die betriebswirtschaftliche Praxis ebenso wie für die digitale (empirische) Forschung.

2) Neue Formen von Datenanalysen werden notwendig und möglich, und hieraus ergeben sich ungeahnte Möglichkeiten, sowohl für die Grundlagenforschung (andere Verfahren, Theorien, Konzepte, Modelle) als auch für anwendungsbezogene Forschung - bis hin zur Gestaltung von neuen Konzepten für die digitale Praxis.

3) Neue Methoden und digitale Möglichkeiten schneller, besser, einfacher und innovativer zu werden, sowohl in Forschung als auch bei der Entwicklung digitaler Geschäftsinnovationen bis hin zur Konstruktionslehre für digitales Geschäft.

Dies kann zu hochrelevanten, innovativen und dynamischen Forschungsansätzen führen, die in ganz neuen interdisziplinären Konstellationen möglich sind – in der BWL als Ganzes, aber auch in Konstellationen mit anderen Disziplinen. Der Wirtschaftsinformatik ist prädestiniert als Brückendisziplin in die Informatik aber auch als integrative Klammer in viele anderen Anwendungsbereiche hinein zu wirken. (Wirtschafts-) Informatik ist damit Grundlagenkompetenz und Katalysator für Forschung und Lehre in einer digitalen BWL - mit weitreichenden Folgen für die BWL an Universitäten. Gerne werde ich Ihnen dies am Beispiel der Universität St. Gallen auch veranschaulichen.

Oliver Steil (CEO, Teamviewer): IoT. Vom Buzzword zum Business Case

Die Vernetzung von smarten Geräten im Alltag und im industriellen Kontext ist ein wesentlicher Aspekt der digitalen Transformation. Oliver Steil vom Konnektivitäts-Spezialisten TeamViewer zeigt auf, welche Einsatzmöglichkeiten es in Unternehmen für das sogenannte Internet der Dinge gibt und was bei der Umsetzung von IoT-Projekten relevant ist.

Rolf Felkel (Senior Vice President Application Development, Fraport AG) & *Claus Grunow* (Vice President Digitalization, Strategy & Coordination, Fraport AG): Fraport – Für immer ein analoges Geschäft?

Rolf Felkel (SVP Application Development) und Claus Grunow (VP Digitalization, Strategy and Coordination) werden in ihrem Beitrag die Bedeutung und Herausforderung der Digitalisierung für einen der größten Infrastrukturbetreiber Deutschlands, den Frankfurter Flughafen, darstellen. Sie werden der Frage nachgehen, wie digital ein Flughafen eigentlich sein muss, um zukünftig für Kunden, Mitarbeiter und die Industrie wettbewerbsfähig dazustehen. Dabei stellen sie auch laufende Projekte vor und geben Ihnen einen Einblick in die „Faszination Flughafen“.

Dr. Christian Langer (Vice President, Head of Digital Strategy, Innovation and Transformation, Lufthansa Group und Managing Director, Lufthansa Innovation Hub): Innovation in der Aviation Industrie - Ein Blick aus dem Startup Ecosystem

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09:00 - 10:30 | HZ 9

BA-FI4 | Asset Pricing

Birgit Müller (Darmstadt University of Technology/German Graduate School of Management and Law), *Sebastian Müller* (German Graduate School of Management and Law): The Remarkable Relevance of Characteristics for Momentum Profits

This paper provides a comprehensive analysis of a large set of momentum enhancing strategies for global equity markets. Our findings reveal the relevance of characteristics in enhancing and explaining momentum after accounting for possible interrelations with idiosyncratic volatility and extreme past returns. Out of a set of eighteen stock characteristics, we find particularly age, book-to-market, maximum daily return, R2, information diffusion, and 52-week high price to matter for momentum profits. Overall, and consistent with behavioral explanation attempts, momentum appears to work best for hard-to-value firms with high information uncertainty. There are however substantial cross-country differences with regard to which characteristics truly enhance momentum. Our results imply that the link between idiosyncratic volatility, extreme past returns, and momentum profits itself is unable to comprehensively explain enhanced momentum returns and corroborate the heterogeneity of stock markets around the globe.

Alain Krapl (Haile/US Bank College of Business, Northern Kentucky University), *Armin Varmaz* (School of international Business, Hochschule Bremen): The Foreign Exchange Risk Premium in the Cross-Section of Stock Returns: International Evidence

Using the framework of the International Capital Asset Pricing (ICAPM), we explore two central topics associated with equity foreign exchange (FX) risk premia. First, we estimate ICAPM-consistent FX risk premia for a large cross-section of firms. Second, we study the diversifiability of FX risk. Using equity data from six major financial markets, we find overall support for FX risk being a priced factor in the unconditional setting. While FX risk appears to be priced in the cross-section of stock returns, the estimates of pre-formation exposures are informative to investors,

the predictive power of future stock's risks seems to exist, the ICAPM's limited predictive power for stock returns is of concern. Nevertheless, empirical estimates of FX risk premia are economically meaningful for most of the sample markets, and FX risk only seems to be diversifiable for U.S. firms.

Birgit Müller (Darmstadt University of Technology/Technical University of Munich), *Sebastian Müller* (Technical University of Munich), *Dirk Schiereck* (Darmstadt University of Technology): Capital Share Risk in International Asset Pricing

We study whether growth in the capital share (KS) of aggregate income (GDP) can explain equity portfolio returns in international stock markets as proposed by Lettau et al. (2019) for the U.S. market. We find that growth in local capital share has positive explanatory power for equity portfolio returns within North America, Japan, and Emerging Markets. Unlike the U.S. market, though, the information contained in the KS risk factor of these international markets does not subsume information contained in alternative factor models as for instance the Fama-French three factor or q-factor models, but rather adds additional explanatory content to these model specifications. At an aggregate level, a growth in capital share does hardly imply any growth in equity portfolio returns in the European and Pacific regions. Lastly, we report an apparent strong explanatory power of the U.S. KS factor for international equity markets, which however seems to be almost entirely driven by equity portfolio return correlations between the U.S. and international markets.

09:00 - 10:30 | HZ 8

ORG A4 | Organisation

Ali Aslan Gümüşay (Universität Hamburg/Vienna University of Economics and Business), *Laura Claus* (UCL School of Management), *John Amis* (University of Edinburgh Business School): The Restoration of Institutional Logics and the Engagement of Grand Challenges

Institutional logics have lost resonance but remain relevant. To address

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this conundrum, we argue that they require clarifications as to their ontological characteristics. We do so by distilling their conceptual core along four points: generalizability, contextuality, temporality, and normativity. These clarifications strengthen the institutional logics perspective's explanatory potential particularly for some of the key societal grand challenges of our time. We discuss the implications for one of these, climate change.

Carolin Auschra (Freie Universität Berlin), *Jana Deisner* (Technische Universität Berlin), *Anne Berghöfer* (Charité Universitätsmedizin Berlin), *Jörg Sydow* (Freie Universität Berlin): Strategically Constructing a Grand Challenge? The Case of Health Care Undersupply in Rural Germany

Grand challenges (GCs) are complex, uncertain, affect large parts of the population, and are difficult to address and deal with. In this paper, we argue that some GCs are not only strategically enacted, but even constructed in order to support organizational goals and practices. Based upon a single case study of the undersupply of medical care in rural Germany, we show three discursive practices pursued with the aim of constructing or co-constructing a GC: forecasting a GC as a future threat, spreading synergetic awareness of a GC, and stressing the consequences of a GC. Moreover, we also show that a GC can be deconstructed by using strategic comparisons, denying the existence of the GC per se, or highlighting an alternative problem. We thereby aim to add to the knowledge on GCs by illustrating how some GCs are strategically (de-)constructed, and how the respective struggle can complicate the development of collective goals and practices to address them. In this contested process, the mere notion of a GC may at times be overstrained by certain actors in order to gain access to certain resources. In addition, we argue that constructing a GC can be a form of institutional work that aims to maintain existing institutions by deflecting from the necessity of institutional change.

09:00 - 10:30 | HZ 10

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Tobias Theel (Freie Universität Berlin), *Elke Schuessler*, Benjamin Schiemer (Johannes Kepler Universität): Organizing nimbus for collaborative creativity: A comparison of physical and virtual songwriting space

This paper addresses the question of which practices of organizing collaborative spaces can enable and foster serendipitous interactions. It is based on a comparative analysis of two ethnographies in temporary spaces designed for creative collaboration in the music industry. One is a place-based songwriting camp of professional popular music songwriters, and the other an online platform for collaborative songwriting, the February Album Writing Month (FAWM). The paper makes two contributions: First, it shifts attention away from a focus on spatial properties and physical proximity towards the micro-practices of how a sense of mutual awareness is created through practices of social organizing within different spatial settings. Second, it provides a conceptual bridge between studies of physical spaces for creative collaboration and virtual ones. Instead of seeing the virtual and the physical realm as highly distinct settings for creative collaboration, this paper argues that the proximity-distance dichotomy can be overcome through the notion of 'organizing nimbus', which matters in both settings.

Anna Schneider (Universität Innsbruck), Bernadette Bullinger (IE University Madrid), Julia Brandl (Universität Innsbruck): Resourcing at the frontline: How frontline employees interactively balance tensions by creating resources

Because organizations simultaneously face contradictory demands, frontline employees are likely to face tensions in their everyday interactions with customers or clients. This study advances our understanding of how frontline employees balance these tensions by creating resources in customer interactions. In doing so, the paper combines literature on resourcing with research that has explored individuals' practices of responding to paradoxical tensions in organizational settings. Our ethnographic study of frontline employees finds that they

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infuse potential resources with meaning by drawing from the situational, organizational and institutional setting and that they use different forms of framing to interactively create this meaning for customers. We identify three resourcing practices – situational reframing, organizational preframing and institutional deframing – that help frontline employees to balance tensions. We contribute to the resourcing perspective and to research on individuals' responses to paradoxical tensions by identifying the varying scope of resourcing, different types of framing to interactively create resources and the implications of each for balancing tensions.

09:00 - 10:30 | HZ 11

ORG C4 | Organisation

Simon Piest (Martin-Luther-Universität Halle-Wittenberg): Framing a Contest in Terms of Ego Competition Increases Cheating via Ego State Competitiveness

Contests are widely used in organizations to motivate employees and promote performance. However, an undesired side effect of contests is that employees cheat more. I argue that they cheat when their primary focus during a contest is on winning. This focus is reflected by a concept called ego state competitiveness. Ego state competitiveness in turn can be manipulated by means of framing. In that way, contest framing can be used to reduce cheating in contests. To test this, I conduct an online experiment. Participants read a text which emphasizes either the opportunity to beat the opponent and demonstrate superiority (ego framing) or the opportunity to develop one's skills and enjoy the task (task framing). Participants are then set up in dyads and compete on a problem-solving task. It is possible for participants to cheat (overstate their performance). Results suggest that ego framing indeed increases ego state competitiveness, which in turn predicts cheating. At the same time, framing does not affect task performance. Taken together, the results imply that contest organizers may frame their contests in terms of task competition to reduce ego state competitiveness and cheating without compromising employee performance.

Klemens Klein (University of Antwerp), *Hendrik Wilhelm* (Witten/Herdecke University), Sascha Albers (University of Antwerp): Enemy mine: When do incumbents identify entrants as competitors?

Incumbent firms frequently fail to identify relevant entrants as competitors. Established research largely falls short to explain this phenomenon. We theorize whether and when entrant's actions within an incumbent's market—in particular the pace and irregular rhythm of capacity expansion—emanate signals that eventually result in the entrant being identified as a competitor. We further argue that these effects are contingent to the entrant's scope in the incumbent's market, as well as faultlines within the incumbents' top management team. Using the entry and growth of Middle Eastern airlines into the European airline market as our empirical setting, multi-source 10-year panel data—covering flight-schedules, airline annual reports, CEO press interviews, and biographical data—largely support our hypotheses. We offer contributions to the competitor identification literature, competitive dynamics research, and research on top management teams.

09:00 - 10:30 | HZ 13

ORG D4 | Organisation

Julia Bartosch, Gregory Jackson (Freie Universität Berlin): Corporate Social Responsibility and Irresponsibility in Comparison: An Actor-Centered Institutional Perspective

This paper examines how corporate social responsibility (CSR) is shaped by cross-national differences in institutions. CSR is widely seen as a way for corporations to address stakeholder concerns, but remains hotly debated due to widespread examples of corporate irresponsibility and greenwashing. Adopting an actor-centered view of institutions, we develop a theoretical framework about how institutions influence CSR by shaping the relations between corporations and different stakeholders. This framework not only includes the level of CSR adoption but also the effectiveness of CSR, respectively corporate greenwashing. We test our framework with a statistical analysis of listed corporations in 24 OECD countries during the years 2008 – 2014. The results support

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our framework which distinguishes between different types of stakeholders: CSR reflects the institutionally granted legitimacy of internal stakeholders and acts as a signal in response of urgent claims of external stakeholders. Furthermore, we find that CSR is more effective in specific institutional contexts—institutions enhancing the ability of specialized stakeholders to monitor CSR activities significantly weaken the positive relationship between CSR and corporate irresponsibility, lowering corporate greenwashing. In contrast, generalized stakeholders lack this ability. As such, our actor-centered approach integrates insights from both comparative capitalism and stakeholder theory to develop our understanding of the cross-national differences of CSR and of corporate greenwashing.

Richard Weiskopf, *Paul Zimmermann* (Universität Innsbruck): Problematizing the 'Transparency-fix' in the Fight Against Corruption: the Example of Transparency International

Increasingly, 'transparency' is seen as a universal panacea in the fight against the 'cancer of corruption' and as a solution that 'fixes' problems associated with all sorts of organizational misbehaviour. In this paper, we turn the given into a question and study this approach not as a 'solution' to the problem of corruption, but rather as a historically contingent form of 'problematization' that links specific problem constructions with specific technologies for governing behaviour. Drawing on the Foucauldian concept of 'problematization' we analyse the NGO Transparency International as a critical case with strategic importance for a more general problem of disentangling the 'transparency-power nexus' and of understanding effects of regulation in the name of transparency.

09:00 - 10:30 | SH 0.109

PERS1 | Personal

Katharina Musil, Barbara Müller (Johannes Kepler Universität Linz), Karin Link (Fachhochschule Wien), Wolfgang Güttel (Johannes Kepler Universität Linz): Under Pressure: In the Middle of Change Towards More Flexibility

Middle managers being at a central position 'in the middle' of the organization are constantly confronted with the need of performing multiple, diverse, even contradicting tasks. Such an acting in multiple roles influences their identity work and confronts them with tensions that become even more salient in organizations that are in a transition phase of implementing more flexible and adaptive structures and more decentralized decision-making (Balogun & Johnson, 2004; Lee & Edmondson, 2017) in order to meet the challenges of digital transformation.

We aim at explaining how and why middle managers experience tensions that emerge from introducing more flexible structures and decentralized decision-making. Our results show that with more flexibility and decentralization of decisions middle managers are put under pressure by having to collaborate with other middle managers, who are at the same time competitors. Not having these roles enacted in their managerial identity causes tension; this lack of identification leads to feeling powerless and consequently to no real actions and latent conflict. We contribute to research of middle managers' identity by claiming that, especially if considering flexible and empowering organizational structures, middle managers have to broaden their meaning of leadership, not only within the known coordination mechanisms of the managerial hierarchy.

Benedict Jackenkroll (FernUniversität in Hagen): Technostress at Work: a Review of Quantitative Studies

Quantitative technostress research is a still young field of research, with a rapid rise in the number of studies in recent years. Because modern technologies are dramatically changing the way we work, there is no doubt that research must be intensified further. Systematic reviews of previous studies and impulses for further research are therefore important for the development of the research field. The present study makes a comprehensive contribution in this respect. In a systematic search of the databases of EBSCO, Web of Science and Scopus, 57 relevant quantitative studies on technostress in the work context were found and evaluated with regard to various research questions. On the

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basis of the review, some main research gaps are highlighted and propositions for further research are presented.

Philip Yang, Julian Nüssle, Kerstin Pull (Eberhard Karls Universität Tübingen): Not on the same page under acute stress

Familiarity has been shown to constitute a strong driver of team performance. In our study, we first analyze one potential mechanism between team as well as task familiarity and team performance, team coordination. We are explicit on the mechanisms of why team and task familiarity are positively linked to team coordination from a theoretical point of view. Second, we examine a potential boundary condition on the relationship between team and task familiarity and team coordination, acute stress. Specifically, we argue that acute stress will negatively moderate the link between team as well as task familiarity and team coordination. Using data from the National Basketball Association (NBA), we find that both, team and task familiarity positively link to team coordination and subsequently to team performance. Further and in line with our predictions, we find that the link between team as well as task familiarity and team coordination is moderated by acute stress in such a way that the link is stronger for low acute stress and weaker for high acute stress.

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Posterslam 1 | Posterslamsession

Julia Neuhaus (Manchot Graduiertenschule „Wettbewerbsfähigkeit junger Unternehmen“ (WEJU), Heinrich Heine Universität), *Denefa Bostandzic* (Heinrich Heine Universität), *Gregor Weiß* (Universität Leipzig): Success lies in the eye of the beholder - Investigation on the relation between observers rating of personality and financial success in young firms

Successful IPOs can be decisive for the survival of a young company. In this situation of high uncertainty, entrepreneurs try to send signals underlining their suitability and their company's quality (Courtney, Dutta, & Li, 2017). One important signal is the character of an entrepreneur, as it can affect the entrepreneurial outcome (Blankespoor, Hendricks,

& Miller, 2017). Therefore, the by investors perceived personality can influence financial success during IPOs. Our study investigates the relationship between the observer's rating of personality and the IPO outcome. We, therefore, collect data of entrepreneurs using Crunchbase and enrich them with additional public accounting data and YouTube videos. The videos of the entrepreneurs are rated by naïve observers using the German version of the Ten Item Personality Inventory (TIPI-G) (Gosling, Rentfrow, & Swann, 2003; Muck, Hell, & Gosling, 2007) which is a measurement for the Big Five Personality Theory of psychological sciences (McCrae & Costa, 1987). We expect entrepreneurs with a personality profile consisting of high openness, extraversion and consciousness values combined with low values in neuroticism and agreeableness to be more successful in terms of capital raised at IPO. With this study, we contribute to the entrepreneurial finance literature by combining a relatively new approach (Petrenko, Aime, Ridge, & Hill, 2016) with validated psychological models to examine IPO outcomes.

Nadine Bachmann, Birgit Feldbauer-Durstmüller, Stefan Mayr (Johannes Kepler Universität Linz): The stigma of entrepreneurial failure: A systematic literature review

Every entrepreneurial activity entails the risk of failure—whereby failure is narrowly defined as a company's bankruptcy or liquidation. In general, stigmatization is the result of a failure to comply with social norms and is based on the negative judgments attributed to characteristics or behaviors deviating from social norms. Bankruptcy is such an incident that violates social (as well as legal) norms and subsequently leads to the bankrupt's stigmatization. The social stigmatization of failed entrepreneurs is documented worldwide, e.g. for Europe, the USA or Asia. But despite stigma being a global phenomenon, research could not comprehensively explain the underlying reasons for bankruptcy stigma. Several studies cover aspects connected to the stigma of entrepreneurial failure, with a heavy focus on the results of this stigmatization (e.g., less entrepreneurial activity), while the reasons leading to stigmatization are of minor importance. Despite increasing research on entrepreneurial failure, a detailed and comprehensive overview of

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bankruptcy stigma is still lacking. This study identifies and synthesizes the current research on bankruptcy stigma, especially the reasons given for stigmatization. A systematic literature analysis was performed in seven databases following the method of Tranfield, Denyer, and Smart (2003), which identified 46 articles published in scientific journals. First, a bibliographic analysis was conducted, which analyzed the sample according to applied research design, article type, form of data collection, used sample, country focus, survey period and theoretical foundation. Second, a content analysis followed by which five clusters regarding the reasons for stigmatization were identified: Culture, law, responsibility, personal attributes, and stigma management. In a subsequent step, these findings were integrated into a model which depicts the identified influencing factors on bankruptcy stigma and can be summarized as follows: On the societal level, bankruptcy stigma is influenced by culture, a country's bankruptcy law and the respective bankruptcy causes. Debtors are more likely to be stigmatized if their country's bankruptcy law is entrepreneur unfriendly and the bankruptcy causes are deemed controllable (e.g., voluntarily accrued debts). Media reporting on bankruptcies influences social stigma to a certain degree as media reporting not only reflects social sentiments, but also influences public opinion. On the individual level, certain personal characteristics enhance social stigma (e.g., sexual orientation) or self-stigma (e.g., gender), and influence which strategies are applied to manage stigma (e.g., denying responsibility). We conclude with implications for more research on bankruptcy stigma, whereby our model can serve as a starting point for future research activities.

Maximilian Hartmann, Alena Bermes, Adrian Pfaff (Heinrich-Heine-Universität Düsseldorf): Je mehr, desto besser? Nichtlinearität im Kontext des Personalisierungs-Paradoxons im Online-Handel

Personalisierung stellt im Online-Handel eine weit verbreitete Marketingstrategie dar, bei der eine auf die kundenindividuellen Bedürfnisse abgestimmte Darbietung von Produkten erfolgt. Eine personalisierte Ansprache der Kunden gilt als Wettbewerbsvorteil für Unternehmen. So nehmen personalisierte Produktvorschläge eine Unterstützungsfunk-

tion ein, die aus Kundensicht komplexitätsreduzierend wirkt und den Kaufentscheidungsprozess beschleunigt. Allerdings führt die auf die individuellen Kundenbedürfnisse zugeschnittene Darbietung von Produkten auch zu Privatsphäre-Bedenken. Dieses Phänomen wird als Personalisierungs-Paradoxon bezeichnet. Das Paradoxon besagt, dass die Personalisierung aufgrund der erwähnten Vorteile einerseits von den Kunden geschätzt wird, andererseits aber Sorge vor einem unerwünschten Eingriff in die Privatsphäre besteht. Der theoretische Ansatz beruht auf einer Kosten-Nutzen-Analyse. Diese ist dadurch gekennzeichnet, dass Individuen in entsprechenden Entscheidungssituationen ihre Privatsphäre-Bedenken als „Kosten“ auslegen und diese gegenüber den möglichen Nutzenvorteilen einer Personalisierung, z.B. Convenience, abwägen. Ziel der vorliegenden Studie ist es, das Personalisierungs-Paradoxon im Kontext des Online-Handels neu zu denken und durch differenzierte empirische Impulse zu erweitern. Konkret sollen die Auswirkungen der wahrgenommenen Personalisierung derart untersucht werden, dass die lineare Argumentationslogik bestehender Forschung hinterfragt wird. Dafür geht die Studie zunächst der Frage nach, welchen Einfluss die wahrgenommene Personalisierung von Produktvorschlägen auf die Privatsphäre-Bedenken einerseits und auf die empfundene Convenience andererseits hat. Zudem wird der Frage nachgegangen, wie der Einfluss der wahrgenommenen Personalisierung auf die Online-Kaufabsicht eines Konsumentens wirkt. Der maßgebende theoretische Bezugsrahmen ist das Privacy Calculus Model, welches um einen nichtlinearen Erklärungsansatz erweitert wird. Für die Datenerhebung wird ein szenariobasierter Online-Befragung durchgeführt (n=278). Die im Forschungsmodell postulierten Hypothesen werden mit einer Strukturgleichungsanalyse in AMOS 25 sowie einer nichtlinearen Kurvenanpassung in SPSS 25 geprüft. Die Ergebnisse zeigen, dass sich bis auf eine Ausnahme alle Hypothesen bestätigen lassen. Ein besonderes Augenmerk der Studie liegt auf der hypothetisierten Beziehung zwischen wahrgenommener Personalisierung und Online-Kaufabsicht. Der postulierte nichtlineare Zusammenhang zwischen den beiden Variablen kann empirisch bestätigt werden. Die wahrgenommene Personalisierung hat zunächst einen positiven

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Einfluss auf die Online-Kaufabsicht, bis sie sich ab einem bestimmten Punkt negativ auf diese auswirkt.

Jedoch weist der zugrundeliegende angenommene positive Einfluss der Personalisierung auf die Privatsphäre-Bedenken einen gegenteiligen Effekt auf. Dies könnte bedeuten, dass anstelle der Privatsphäre-Bedenken heute andere Konstrukte die negativen Empfindungen innerhalb des Personalisierungs-Paradoxons hervorrufen und dessen „Kosten-seite“ neu gedacht werden muss. Einen Ansatzpunkt stellt das affektive Konstrukt der empfundenen „Vulnerability“ dar.

Mit ihren Ergebnissen leistet die Studie einen wichtigen Beitrag für die betriebswirtschaftliche Forschung und Praxis. Sie liefert Impulse für weitere Untersuchungen im Kontext von Privatsphäre und Personalisierung, wie die Hinterfragung bestehender Theorien, und erörtert praxisrelevante Implikationen. Ein zentraler Erkenntnisgewinn für Unternehmen liegt darin, dass die Konsequenzen der vom Unternehmen initiierten personalisierten Darbietung von Produkten ihre Entsprechung in einer umgekehrten U-Funktion finden. Ab einem zu hohen Ausmaß hat die Personalisierung einen negativen Einfluss auf die Kaufabsicht von Konsumenten. Folglich gilt es für kundenorientierte Online-Händler den Grad ihrer auf personenbezogenen Daten basierenden Personalisierungen nicht stetig zu maximieren, sondern zu optimieren. Dies impliziert eine „Win-Win-Situation“, in welcher der vom Kunden empfundene Nettonutzen erhöht und zugleich eine Kostensenkung für Online-Händler generiert werden kann.

Monica Nadegger (Universität Innsbruck/Management Center Innsbruck): "Let it snow". The communicative constitution of snow and its importance for ski areas in the Alps

This poster slam session focusses on the role of snow as non-human actors in alpine ski areas. Snow as a core resource in ski areas affects the performance of ski areas as well as the suppliers' and travellers' perception of such organizations and Alpine environments. To understand the impact of snow as non-human actors through its presence, its absence and its transformation through technology on the constitution of ski areas as organizations is crucial for the future strategic develop-

ment in Alpine regions. In that sense, this research idea wants to extend current theoretical approaches about non-human actors in tourism with an organizational perspective. It contributes to current ANT (Actor-Network Theory) approaches in tourism regions by combining them with CCO (communicative constitution of organization) theory and its take on the agency of non-humans. This theoretical framework is expected to create a deeper understanding of the particular role of non-human actors like snow in organizational settings like ski areas. To grasp the communication and, therefore, the constitution of non-human actors and their influence on ski areas as organizations, this paper conducts a literature analysis of journal articles with a tourism focus should reveal the overall affordances of snow as non-human actor. Additionally, qualitative interviews with managers and operators in the snow sports industry should enhance the practical relevance and implication of snow as a central actor. The presentation of this research in the poster slam session should improve the theoretical link between non-human agency in ANT and the tourism industry. In addition, the researcher hopes to receive input and feedback for the methodological assumptions, data collection and analysis.

Theresa Zick (Goethe-Universität Frankfurt am Main): The Value Relevance of the Expected Credit Loss Model under IFRS 9

The general approach of the new IFRS 9 standard on accounting for financial instruments to recognize impairment is based on the Expected Credit Loss (ECL) model. From 2018 onwards, IFRS 9 replaces IAS 39, the main criticism of the latter being that the recognition of impairments was too little and too late. Therefore, in addition to current conditions and past events, the ECL model also considers supportable and reasonable forward-looking information that is available without undue effort or cost when determining impairment. The ECL model has the intention of revealing the deterioration of the credit quality of a financial instrument and consists of a three-stage process: Stage 1 (the credit risk has not increased significantly), Stage 2 (the credit risk has increased significantly), and Stage 3 (objective evidence of impairment). This analysis uses a unique setting, as the mandatory adoption of IFRS

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9 for consolidated accounts of listed firms takes place for all European countries in the same period. Therefore, the sample consists of 117 European banks and their 2018 annual reports. The dataset contains only banks to maximize the power of the value relevance test, since banks have significant amounts of financial instruments. Due to the focus on the ECL model and the availability of data, I focus on the analysis of financial assets. Using a modified Song et al. (2010) model, I find that both categories of financial assets 'At Cost' and 'Fair Value through Other Comprehensive Income' (FVtOCI) are value relevant. This result supports the use of the ECL model according to IFRS 9 as the ECL model applies to both categories of financial assets. In addition, I find evidence that the first stage of the impairment model provides value-relevant information. This result confirms the relevance of the forward-looking impairment model and therefore the intention of IFRS 9. Overall, the results suggest that the market responds to the new IFRS 9 standard for accounting of financial instruments.

09:00 - 10:30 | SH 0.107

PROD1 | Produktionswirtschaft

Matthias Wichmann (Technische Universität Bergakademie Freiberg),
Christoph Johannes, Thomas S. Spengler (Technische Universität Braunschweig): Losgrößen- und Reihenfolgeplanung mit Energieaspekten – Was bewirken elektrische Energiespeicher?

In Zeiten der Energiewende verändert sich das Energiemanagement in produzierenden Unternehmen. Im Strombereich zeigen sich dabei zwei wesentliche Treiberttechnologien. Zum einen wird elektrische Energie dezentral durch Technologien wie Photovoltaik erzeugt. Zum anderen wird es möglich, elektrische Energie beispielsweise in Li-Ionen-Batterien zu speichern. Darüber hinaus ändert sich auch der Energiehandel durch zeitabhängige Energiepreise sowie der Möglichkeit der Partizipation. In der Folge wird nicht nur der Wert, sondern auch die Menge der gehandelten Energie durch beide Technologien beeinflusst. Energiespeicher bieten hierbei die Möglichkeit, geschickt mit der Preisvariabilität innerhalb eines Tages umzugehen. Der tatsächliche Energiebedarf eines Unternehmens ergibt sich aus der zur Produktion notwendigen

Energie. Um das kurzfristige ökonomische Potential von Energiespeichern bewerten zu können, müssen Planungsansätze der Produktion Energiemengen, zeitabhängige Energiepreise und die Charakteristika von Energiespeichern berücksichtigen. Bislang werden zeitabhängige Energiepreise nur von wenigen Ansätzen, beispielsweise dem Energy-Oriented Lot-Sizing and Scheduling Problem (EOGLSP), berücksichtigt. Die Berücksichtigung von Energiespeichern fehlt nahezu vollständig. In diesem Vortrag wird ein Modellierungsansatz vorgestellt, der das EOGLSP um die Berücksichtigung eines Energiemanagements mit Energiespeichern erweitert. Auf Basis einer illustrativen Fallstudie wird das Einsparpotential von Kosten und Energiemengen aufgezeigt. Dabei zeigt sich, dass die integrierte Energie- und Produktionsplanung stets bessere Ergebnisse liefert als gängige Ansätze der Losgrößenplanung oder die Sukzessivplanung von Produktion und Energiemanagement.

Kristian Bänsch, *Thomas Volling* (TU Berlin): Potenziale energieorientierter Produktionsplanung in einem hybriden Energiesystem mit Wasserstoffspeicher

Der im Zuge der Energiewende steigende Anteil witterungsabhängiger erneuerbarer Energien führt zu zunehmender Volatilität in der Stromerzeugung. Da für die Netzstabilität ein Gleichgewicht von Erzeugung und Verbrauch am Strommarkt erhalten werden muss, gewinnen verbrauchsseitige Flexibilitätsinstrumente an Bedeutung. Die Industrie mit fast 50-prozentigem Anteil am deutschen Energieverbrauch könnte hierfür den größten Hebel stellen. Dennoch bleibt die zur Verfügung stehende Flexibilität in der Produktion meist ungenutzt - viele Unternehmen fürchten Nachteile am Markt durch das Einbeziehen nicht-originärer Ziele in ihre Planungsprobleme. Grundsätzlich könnten zeitvariable Stromtarife die nötigen Anreize bieten, Produktion und Energieverbrauch systemunterstützend anzupassen. Größere Potentiale lassen sich jedoch vermuten, wenn Produktionsumgebungen eigene (erneuerbare) Energie produzieren und diese auch speichern können. Dies könnte bspw. mittels einer reversiblen Power-to-Gas Anlage geschehen, in der eine Elektrolyseanlage überschüssige Energie als Wasserstoff speichert, welcher im Bedarfsfall in einer Brennstoffzelle

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zurückgewandelt werden kann. Allerdings stellt sich dann für Unternehmen neben der eigentlichen Produktionsplanung die Frage, wie die Energie- und Stoffströme zu steuern sind. Dies erschwert die Lösung ohnehin komplexer Problemstellungen im Rahmen der Ablaufplanung. Mittels gemischt-ganzzahliger linearer Programmierung untersucht dieser Beitrag unter welchen Anwendungsvoraussetzungen ein solches hybrides Energiesystem im industriellen Kontext betriebswirtschaftlich sinnvoll ist. Im Fokus steht eine Produktionsumgebung, bestehend aus mehreren parallel arbeitenden Maschinen, welche jeweils verschiedene Auftragsarten unter Berücksichtigung spezifischer Rüstzustände bearbeiten können. Auftrageingänge erfolgen verteilt über den Planungshorizont, wobei die Überschreitung auftragsbezogener Fälligkeitstermine zu Rückstandskosten führt. Der Energiebedarf variiert je Maschine und Rüstzustand und kann durch Eigenerzeugung aus Solarkraft, dem Einsatz einer Brennstoffzelle oder Netzzugang unter einem zeitvariablen Tarif gedeckt werden. Überschüssige Energie kann via Elektrolyse als Wasserstoff gespeichert oder am Netz verkauft werden. Die Elemente des hybriden Energiesystem weisen typische Betriebskennlinien auf. Die Ergebnisse einer numerischen Untersuchung bestätigen die grundsätzlichen Potenziale hybrider Energiesysteme im industriellen Kontext. Weitere Herausforderungen bestehen in der Lösung von Probleminstanzen mit längerem Planungshorizont und der umfassenderen techno-ökonomischen Bewertung.

Frank Meisel, Sebastian Scholz (Christian-Albrechts-Universität zu Kiel):
A self-adapting production control system with an external signal for sustainable energy

In the context of production management and control, automation and sustainability are two out of many issues of recent research. In this talk, we investigate a self-adapting production control system from the perspective of productivity and energy consumption. We consider the production system of an involved industry partner, which is characterized by a set of heterogeneous machines. Internal load management is required to avoid peaks in the overall electricity consumption of the machines that would otherwise overload the company's electricity in-

frastructure. We investigate a control system for the load management, where machines decide autonomously about their production schedule. A cloud-based information infrastructure is used for coordinating the machines' activities. As we strive for an eco-oriented operation of the production system, the proposed approach adapts the electricity consumption of the production system to the dynamically changing availability of sustainable wind energy. In our case study, the signal whether or not such energy is available is taken from the so-called ENKO-Netzampel, which depicts for Schleswig-Holsteins at the community level the availability of wind energy. The implementation of the control system is realized in the form of a multi-criteria modelling approach that is embedded in a framework for the information exchange. In our talk, we present simulation results and discuss the potentials of exploiting such external signals for achieving a more sustainable production.

09:00 - 10:30 | SH 0.106

STEU1 | Steuerprüfungen und betriebswirtschaftliche Steuerlehre

Raffael Speitmann, Yuchen Wu, *Eva Eberhartinger* (Wirtschaftsuniversität Wien), *Caren Sureth-Sloane* (Universität Paderborn): Does Trust Lead to Sweetheart Deals in Tax Bargaining?

We test the impact of interpersonal trust and trust in the government on the bargaining of tax payments, and therefore on taxes collected. As tax auditors act on behalf of the government, we consider a three party relationship: taxpayer, tax auditor and the government. Kirchler, Hoelzl, & Wahl (2008) suggest that trust in the government plays a fundamental role for tax compliance; in addition we consider the individual tax auditor's role in raising tax revenue. In our experimental setting, we exogenously generate variation of interpersonal trust between the test subjects as well as variation of their trust in the government. In a second step, we assign subjects either the role of taxpayer or tax auditor and let them bargain about an uncertain tax payment. Our preliminary findings suggest that tax auditors with high levels of interpersonal trust expect significantly lower tax payments than tax auditors with low levels of interpersonal trust. Furthermore, this negative association seems to be mitigated by higher levels of trust in the government.

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Since bargaining on tax positions can be observed during a tax audit, or during co-operative compliance processes, our results matter for tax administrations who want to avoid a too trustful atmosphere, and for taxpayers, who may seek to establish a trustful relationship.

Peter Krenn, *Rainer Niemann* (Universität Graz): Income Declaration and Tax Audits in the Presence of a Tax Court

This paper investigates a tax court's impact on income declaration of taxpayers and audit policy of the fiscal authority. We use a game-theoretic model where the taxpayer's income declaration is audited by a tax auditor on behalf of the fiscal authority. The tax auditor decides about the level of audit intensity which determines the likelihood of audit errors. The taxpayer can protect against audit errors by lodging an appeal at the tax court. We find that in the absence of a tax court, taxpayers have an incentive to over-declare income in order to avoid punishments following an audit error. The tax court reduces this incentive if costs of a tax trial are sufficiently low. Further, the tax court provides the tax auditor with incentives to increase audit intensity and thereby it reduces optimal audit rates of the fiscal authority. We show that the impact of a tax court on the occurrence of under-declaration is ambiguous. The paper contributes to the streams of literature on tax evasion and on tax courts. It points out that legal protection in the shape of a tax court implies incentive effects for both taxpayers and the fiscal authority.

Prof. Dr. Stephan Meyering, *Dr. Sandra Müller-Thomczik* (FernUni Hagen): 100 Jahre Betriebswirtschaftlichen Steuerlehre – eine Analyse zentraler Kritikpunkte an analytisch-normativer Forschung

Der vorliegende Beitrag nimmt das 100-jährige Bestehen der Betriebswirtschaftlichen Steuerlehre im Jahr 2019 zum Anlass, die historisch verankerte, aber in der wissenschaftlichen Wahrnehmung in die Irrelevanz abrutschende, analytisch-normative Forschung zur ökonomischen Analyse des Rechts im Hinblick auf eine fortbestehende Berechtigung zu analysieren.

Hierzu klären die Autoren zunächst, was unter einer analytisch-normativen Forschung in der Betriebswirtschaftlichen Steuerlehre zu verstehen ist. Während empirische Methoden Gegenstand verschiedener Beschreibungen sind, ist eine Begriffsbestimmung „analytisch-normativ“, soweit ersichtlich, bisher nicht abschließend erfolgt. Die Autoren widmen sich dieser Lücke und hinterfragen insbesondere die Wissenschaftlichkeit und fachliche Zugehörigkeit.

Im Weiteren setzen sich die Autoren forschungsmethodisch mit zentralen Kritikpunkten, die der analytisch-normativen Forschung entgegengebracht werden, auseinander. Sie zeigen dabei auf, dass sich nicht alle Forschungsfragen des Faches empirisch beantworten lassen. Vielmehr sind ihrer Meinung nach wesentliche Forschungsfragen im wissenschaftlichen Erkenntnisprozess der Betriebswirtschaftlichen Steuerlehre nur auf analytisch-normativem Wege zu klären. Insofern bedarf es weiterhin dieser Forschungsrichtung zur Bearbeitung wesentlicher Fragen des Faches. Abschließend erörtern die Autoren die Implikationen ihrer Erkenntnisse für die Zukunft der Betriebswirtschaftlichen Steuerlehre.

09:00 - 10:30 | HZ 7

WI3 | Digital transformation in SME

Johannes Trenkle (TU München): Survival in the digital age – a framework for formulating a Digital Transformation Strategy in SME

The availability of competitive opportunities based on exploring and exploiting digital technologies forces existing companies to adapt. Therefore, many digitally successful companies have established a dedicated digital transformation strategy. Scholars have examined a large company view on the necessary components, meanwhile the SME perspective on the topic remains unclear. I fill this research gap with a qualitative research approach. The primary data source are interviews with representatives from seven SME, who are leaders in digital transformation, triangulated by additional data. Main findings include a set of 14 strategic questions along four summarizing categories – use of technologies, changes in value creation, operational changes, and financial aspects. Three out of these four categories hold true in SME environments as they are valid in large corporation settings. Regar-

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ding the fourth, I recommend establishing the term “organizational changes” instead of “structural changes” in order to increase fit to the mindset of SME owners. Answer options enrich these strategic questions, based on the experience of successful examples from the field. I identify differences between SME and large corporations in the areas of value creation, organizational changes and financial aspects. This paper elaborates theory on digital transformation strategy, contributing to understand management behavior and decision levels in an economic environment, where the adaptation of digital technologies has become an imperative.

Hannes Reil (Universität Rostock), *Marlen Rimbeck* (TU Freiberg), *Michael Leyer* (Universität Rostock/Queensland University of Technology, Australien), *Jutta Stumpf-Wollersheim* (TU Freiberg): Small businesses – big plans: Empirical insights concerning the introduction of the IoT in SMEs

The implementation of the Internet of Things (IoT) offers high potential for adapting existing business models but is a major challenge for SMEs in particular. In these, there are often few resources for a systematic change of business models, which has a fundamental impact on organizational structure and employees. For this reason, this paper focusses on the research question how the implementation of IoT affects SMEs, especially at the organizational and individual level. This includes whether different business models of SMEs have an impact on the degree of change. To address this question, we conducted 16 semi-structured interviews. The findings of an initial content analysis show that IoT at organizational level is primarily a driver for long-term changes in organizational structures, whereas the introduction of IoT has a short and medium term impact on the process organization. At individual level IoT lead to a higher stress and resistance level of the employees. Additionally, it was pointed out that IoT does have a negative impact on the competencies of the employees. This article contributes to the SME research as it provides an insight which aspects SME should consider when implementing IoT.

Wolfgang Becker, *Oliver Schmid* (Otto-Friedrich-Universität Bamberg): The Right Digital Strategy for Your Business: An Empirical Analysis of the Design and Implementation of Digital Strategies in SMEs and LSEs

The importance of digitalization continues to grow, with companies from all sectors and of various sizes subject to this influence. In order to remain competitive in the future, companies must recognize and overcome the opportunities and challenges of digitalization in the long term. To do this, companies can develop an entire digitization strategy that affects all areas of the business, enabling them to achieve a holistic digital transformation and ensure their survival in the digital age. Based on a qualitative–empirical research design, this study examines whether small and medium-sized enterprises (SMEs) and large enterprises (LSEs) have such a strategy, and how it is structured. In particular, it addresses the use of new technology, changes in value added, structural changes and the financing of digitalization. At the same time, there is an examination of any similarities and differences among the different company sizes.

11:00 - 12:30 | HZ 9

BA-FI5 | Risk and Risk Pricing

Christina E. Bannier, *Yannik Bofinger*, Björn Rock (Justus Liebig University Giessen): Doing Safe by Doing Good: Risk and Return of ESG Investing in the U.S. and Europe

We examine the profitability of investing along environmental, social and governance (ESG) criteria. A four-factor model shows that a long-short portfolio in stocks with the highest respectively lowest ESG scores yields a significantly negative alpha, hinting at an insurance-like character of corporate social responsibility. Indeed, we demonstrate that ESG activity reduces firm risk, with a positively moderating role of market volatility. EST-inactive firms are nevertheless shown to deliver the highest contemporaneous turn per unit of risk. Corporate social responsibility rather reveals its benefit only gradually: Value-increasing effects significantly lag ESG scores by several years.

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Florian Balke, Andreas Barth, *Arne Reichel*, Mark Wahrenburg (Goethe-Universität Frankfurt): Pricing of counterparty credit risk in OTC derivatives

This paper documents how counterparty credit risk is priced in FX OTC derivatives. We employ a novel dataset of bank-specific bid-ask quotes and use the Swiss franc decoupling from the euro on January 15, 2015 as an exogenous event to describe two channels that affect counterparty risk.

First, the exogenous increase in the EURCHF FX spot price volatility following the decoupling event translates in a widening in quoted bid-ask-spreads for CHF currency pairs in the FX swap market. Second, the large price movements in the EURCHF FX spot price following the decoupling announcement remembered markets of a potential jump risk for fixed currencies and thus, spilled-over to the pricing of other currencies with a fixed exchange rate regime.

The second result finding implies that there was a central bank induced risk discount through credible currency pegs.

11:00 - 12:30 | SH 0.105

HSM | Hochschulmanagement

Michael Müller-Camen, Lisa Obereder, Raik Thiele (WU Wien): Blurring of the Lines between Quality and Questionable Research: A Wake-up Call for Green HRM and Other Fields of Research

Our study aims to contribute to the debate on the quality of open access publishing by comparing research in different journals and by examining its impact on quality research. With a systematic literature review, we analyse 25 years of Green HRM research (1995-2019). We chose Green HRM as an appropriate case, because although it is a rapidly growing area of research, the number of journal publications is limited and thus the whole literature in the field over a 25-year period (1995 to 2019) could be covered. By looking closer at the journals where Green HRM research is published, we present characteristics of two broad categories of research qualities. Counter to our expectations, we do not only show that papers published in quality journals have an

impact on papers published in questionable (so-called “predatory”) outlets, but also the other way around. Through citations, questionable research contributes to the success of quality publications. Moreover, we even observe that articles published in quality journals legitimize articles from predatory journals by using this questionable literature as references. Although our empirical sample mainly consists of one specific area of research, we suggest that our findings can be generalized to other areas of management research. Therefore, we close our study by giving practical implications to different stakeholders and a general plea for more awareness and responsibility.

Milan Klus, *Alexander Dilger* (Universität Münster): Success Factors of Academic Journals in the Digital Age

Since the early 1990s, when digitalisation began to open new opportunities for disseminating information, many academic journals started to introduce online services. However, while some studies suggest that online availability and free access to journal articles are positively connected to the number of citations an article receives, little is known about whether being an early adopter of digital services provides journals with a (long-term) competitive advantage in times of digital change. We use data from SSCI-listed management journals to examine which journals pioneered the introduction of digital services, to what extent first-mover advantages can be identified, and which journal characteristics are associated with citation-based performance indicators. Our results show that lower-ranked journals were the first to introduce digital services and were beneficiaries of the digital age. Furthermore, we find a negative link between general submission fees and journal performance and that the top-performing journals of our sample are those of non-commercial publishers. Our analysis of the relationship between journal performance and the provision of open access contradicts previous studies, as we find no positive correlations between performance and open access on the journal level.

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11:00 - 12:30 | SH 0.106

LOG/OR1 | Logistik/Operations Research

Isabel Kaluza, *Guido Voigt* (Universität Hamburg): Slot Management in Appointment Systems (OR)

Matching supply and demand efficiently in service industries may increase the provider's expected revenue. We consider the revenue management problem of a service provider (e.g., doctor) who offers a specific set of time slots (choice-set) for a workday and has to accept or deny appointment requests from consumers (e.g., patients). Consumers' demand for time slots is random (multinomial logit model). As absent demand may evoke unpleasant associations (e.g., low quality of treatment), it may be beneficial to offer only a specific subset of the available slots in order to trigger consumers' interest. In addition, reserving capacity (i.e., denying requests although there are free time slots) may avoid overtime (e.g., due to acute patients in a health care context). We contribute to the literature by analyzing under what conditions the visibility of free time slots should be actively managed by the service provider. Therefore, we model our problem as a markov decision process and develop several heuristics to derive recommended actions. Our analysis aims at providing general insights on how to manage the release of time slots in appointment systems.

Paul Karänke, Martin Bichler, Sören Merting, Stefan Minner (TU München): Non-Monetary coordination mechanisms for time slot allocation in warehouse delivery (LOG)

Recent empirical evidence suggests that retail logistics suffers from a lack of coordination. While carriers try to optimize their routes, they often experience very long waiting times at loading docks, which renders their individual planning useless. To reduce such inefficiencies, carriers need to coordinate.

This problem has received considerable attention in practice, but the design of coordination mechanisms is challenging for several reasons: First, the underlying package assignment problem is an NP-hard optimization problem.

Second, efficiency, incentive-compatibility, and fairness are important design desiderata for coordination mechanisms, but in most economic environments they are conflicting.

Third, logistics is competitive and price-based mechanisms where carriers might have to pay for time slots suffer from low adoption.

We draw on recent advances in market design, more specifically randomized matching mechanisms, which set incentives for carriers to share information truthfully such that a central entity can coordinate their plans in a fair and approximately efficient way. This yields a new and powerful approach for coordination in logistics.

We report numerical experiments based on field data from a real-world logistics network to analyze the average reduction in waiting times and the computation times required. Our results show that randomized matching mechanisms provide an effective means to reduce waiting times at warehouses without requiring monetary transfers by the carriers. They are computationally efficient and provide a practical solution to wide-spread coordination problems.

Gudrun Kiesmüller (Technische Universität München), *Christoph Rippe* (Otto von Guericke Universität Magdeburg): The influence of sensor technology on the planning of repair kits (OR)

In this paper we investigate which spare parts a service engineer should have in his repair kit, when he is visiting customers on a tour. Contrary to previous studies we assume that the repairman is able to obtain some information about the spare parts required by the customers in advance of his first visit. We assume this advance demand information is available only for some parts that can either be monitored by a sensor or examined by the customer himself. However, this advanced demand information is also subject to errors and uncertainties.

We use stochastic dynamic programming to get insights in the optimal inventory policy for spare parts replenishments and we develop heuristics to determine near optimal decisions. We use our newly developed approaches to quantify the added value of modern sensor technologies for the repair kit planning problem.

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11:00 - 12:30 | SH 0.101

ÖBWL4 | ÖBWL-Tagung

Dr. Fabian Hattke (Universität Hamburg), *Judith Hattke* (Helmut-Schmidt Universität), *Fabian Homberg* (Libera Università Internazionale degli Studi Sociali), *Rick Vogel* (Universität Hamburg): Civic duty and career outcomes in a career-based system: A two-wave, multisource study

Since empirical research on career trajectories in the public sector is rare, little is known about those who continue a public-sector career and are promoted to higher-level positions and those who quit instead. Civic duty, i.e., the desire to serve the public interest based on moral obligations towards the government and the country, is a motivation that is worth retaining and elevating in public organizations. Building on social exchange theory, this study examines whether civic duty in t1 prevents public servants from leaving and is reciprocated in terms of promotions, how these relationships are mediated by person-organization (P-O) fit and career commitment, and how promotions, in turn, impact P-O fit and career commitment in t2. We gathered responses from 1,490 members of the Federal Armed Forces Germany in a two-wave survey and matched them with objective data on turnover and promotions. The results show that civic duty translates into higher career commitment, partially mediated by P-O fit. However, while career commitment predicts turnover, we find only a weak association with career advancement in terms of promotions and the associated increases in pay. This may explain why the results show that promotions have no effect on P-O fit and career commitment in t2. We draw conclusions regarding retention and career management in the public sector and discuss the implications in light of the criticism of career-based systems in the public service.

Irina Lindermüller, *Bernhard Hirsch*, *Christian Nitzl*, *David Lindermüller* (Universität der Bundeswehr, München): Influences of Formalization, Role Conflict, and Role Ambiguity on Public Auditors' Business Partner Role and Economic Error Management

Public auditors are currently expected to conduct 'value for money audits' to ensure that public institutions do not waste tax money due to incorrect economic decisions. Thus, the auditor role has been expanded from a supervisor to a business partner approach. Role changes are often accompanied by role conflicts and role ambiguity. This study explores whether role conflict or role ambiguity among public auditors have negative effects on their economic error management. Our results show that auditors who work in more formalized public audit organizations are less likely to experience role ambiguity and role conflict and manage auditees' economic errors in a more positive way. Furthermore, we find that auditors who do not experience role ambiguity see themselves as a business partner of the auditee and show more intensive economic error management.

11:00 - 12:30 | HZ 8

ORG A5 | Organisation

Emmanuelle Reuter (Universität Neuchâtel), Florian Ueberbacher, *Andreas Scherer* (Universität Zürich): Territory Beliefs and the General Deterrence of Transnational Misconduct: Swiss Banks' Responses to U.S. Law Enforcement Against Some Peers

For decades, Swiss banks' private wealth management business (PWMB) had systemically engaged in what we refer to as transnational misconduct, in that they transgressed United States (U.S.) law by helping clients evade U.S. tax liabilities. We conduct a qualitative case study to explore, whether, and if so, under which conditions the application of U.S. national law against some law-breaking Swiss banks leads to the general deterrence of transnational misconduct, in that it deters not only the targeted offenders from violating U.S. law (specific deterrence) but also their non-targeted peers (general deterrence). Our constructivist, non-target-centered theory uncovers non-targets' territory beliefs, i.e. the believed spatial area over which a legal authority's control is considered legitimate in the sense that the norms underlying the authority relationship are accepted as valid and the rules as binding, as critical factor for explaining whether national law enforcement has a general deterrent effect in the transnational space (or not). In contrast

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to the widely-held Westphalian assumption, our theory conceptualizes the legal authority's scope of territory not as ontologically fixed and geographically defined but rather as an outcome of social construction. We argue that, depending on their perceived scope of own conduct, non-targets' territory beliefs shape their (re)assessment of the perceived certainty of punishment and the resulting (non-)compliance. These beliefs largely depend on the characteristics of the challenging and incumbent authority claims. Our study makes significant contributions to institutional, regulatory and territoriality scholarship.

Ronald Hartz (University of Leicester), *Gabriele Fassauer* (Evangelische Hochschule Dresden): Circuits of Power and (Mis-)Recognition in Work Organizations – Towards A Conceptual Framework

Recognition in work organizations is an ambiguous phenomenon. On the one hand, it can foster peoples' dignity, struggles for self-respect and self-esteem. On the other hand, it can function as a mechanism to stabilize and reproduce organizational power relations. Bringing into the dialogue the conceptualizations of recognition in critical theory, developed in the writings of Axel Honneth, and structuralist and post-structuralist thinking, this conceptual paper points to this Janus-faced character of recognition in work organizations. Thus, the paper theoretically explores the critical and emancipatory potential as well as the subjugating character of recognition. To bolster our conceptual enhancement of the theory of recognition, we draw on further empirical and conceptual studies. In this way, we illuminate four important constellations of the interrelated circuits of power and recognition in work organization.

11:00 - 12:30 | HZ 10

ORG B5 | Organisation

Thomas Wrona, Pauline Reinecke, Jonas Fuchs (Technische Universität Hamburg): "I Thought It Was Just About Technology." – A Discourse-Analytical Reconstruction Of The Images Of Big Data & Analytics In Business Magazines

One of the most significant social and economic debates of our time concerns the importance of Big Data and respective Analytics methods (BDA). Applying a sociology of knowledge analysis of public BDA discourses, we illustrate how BDA is socially interpreted. Public discourses play a pivotal role in defining how such phenomena come into being. We reveal how these typified interpretations may direct corporate action and exercise power in this way. Our results contribute to organizational discourse research on the multi-layered relationships between interpretive schemes on BDA and organizational behavior. We also contribute to IS research on socio-technical systems and the social construction of importance in relation to technology.

Pierre Nicolas Huneke, Erk Peter Piening (JGU Mainz): Danger from the Outside? A Qualitative Analysis of Employees' Sensemaking of and Responses to Negative Media Coverage

Despite its theoretical and practical importance, research on how employees make sense of and decide how to respond to media coverage that targets them personally is surprisingly scarce. Building on previous work about employees' responses to threats to their personal identity triggered by events within an organization, our study provides a new perspective on how and why personal media coverage affects employees' perceptions, attitudes and behaviors. To address this gap in knowledge, we conducted an in-depth case study in the context of professional football organizations in Germany. Our key contribution lies in developing a grounded process model and propositions that clarify how employees (a) make sense of media reports that mention them personally and (b) decide how to respond to those reports. We identify strategies that employees use for dealing with the media, ranging from disregard to active attempts to shape the coverage. Our findings have important implications for the growing body of research on personal identity threats.

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11:00 - 12:30 | HZ 11

ORG C5 | Organisation

Philip Wollborn (Westfälische Wilhelms-Universität Münster): The effects of online video live streaming on the video game industry – A dynamic panel analysis

This paper explores how the introduction of online video live streaming affects the video game industry. In a highly competitive market with low entry barriers, especially smaller developers have to rely on word-of-mouth and user-generated content to even be noticed. Building on the different unique functions online video live streaming can have for its users, I show that live streaming is more than just visual word-of-mouth and with a dynamic panel estimation on a dataset of 102 video games, released between 2018 and 2019, I provide first results to quantify the effect live streaming has on game units sold, giving developers and managers some implications for the optimization of product development and marketing strategies.

Marcela Miozzo (King's Business School, King's College London), *Cornelia Storz* (Goethe-Universität Frankfurt), *Steve Casper* (Keck Graduate Institute, Claremont): Institutionally-bounded organizational identity of new firms in new industries: digital engineers and digital creatives in the mobile games industry

Why do entrepreneurial digital firms in different countries differ in their organisation despite operating in a global industry with global products? Attention has been paid to the difficulties for firms to pursue new technological opportunities when this requires a change in organisational identity. Less attention, however, has been paid to how organisational identity is forged in new firms in new industries. While new firms in new industries, on the one hand, do not face "inertia" from their organizational identity as experienced by incumbents in existing industries facing a technological shock, on the other, they face a lack of an established industry identity. These firms do not have established guidelines for the development of their products, capabilities, or for how they should behave or perform. We extend the understanding of

the relation between organisational identity, technology and institutions by exploring the role of the systems of production and innovation in shaping the organisational identities of new firms in new industries. We study entrepreneurial firms in a booming digital industry, the mobile games industry, in two countries, the USA and Japan. We propose that new firms in new industries develop an organisational identity shaped by three factors: first, their unique entrepreneurial resources, second, the emergent sectoral innovation systems, and, third, the national systems of production and innovation, which filters the influences of the other factors. Our findings show the emergence of two clearly defined claims to organisational identity, which we call "digital engineer" and "digital creative", which are related to different decisions on product innovation, especially the design and conceptualisation of new games. Organisational identity shapes the organisational actions of these firms, that is, firm boundary decisions, capability formation, and corporate development.

11:00-12:30 | HZ 13

ORG D5 | Organisation

Uta Wilkens, Valentin Langholf (Ruhr-Universität Bochum), Marc Dewey, Simon Andrzejewski (Charité - Universitätsmedizin Berlin, Humboldt-Universität and Freie Universität zu Berlin): Service co-creation with artificial intelligence in radiology – Exploring the mindset of clinical staff in order to understand the transformation challenge

In this paper we build on the transformation research describing a service-dominant logic in healthcare. We understand a dominant logic as an issue of digital transformation and refer to the challenges of changing the mindset related to the use of artificial intelligence (AI) in service co-creation. In order to gain empirical insights we present data from an explorative case study analysis conducted at Charité. Data collection comes from a still ongoing employee survey with closed and open statements among the medical staff working at the Department of Radiology. For data evaluation we conducted a latent profile analysis that is used to find subgroups of employees with a shared mindset. Three different mindsets could be explored: digital optimists, digital

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pessimists and digital non-impressed. The typical optimist is a young physician while the typical pessimist is represented on all levels of hierarchy and has a longer work experience than the optimist. Whether there is an optimistic or pessimistic view is not an isolated issue related to the evaluation of AI but of the overall experience with digital transformation whether it provides better working conditions to the medical staff or not. The overall transformation strategy seems to matter.

Monica Nadegger (Universität Innsbruck/Management Center Innsbruck): The role of non-human actors in the constitution of the #wirsindmehr collective in Germany

The aim of this paper is to show how non-human actors afford and restrict the constitution of organizationality in neo-tribal collectives in the digital. Emerging in the digital, temporal, ephemeral social collectives bound by a need for belonging or togetherness challenge the notion of organization and collective action. However, it is unclear how these loose neo-tribal collectives can transform their weak bonds into coordinated action and embody organizational characteristics like collective identity or inter-connected decision-making. By grounding the origin of organization in communicative interaction between human and non-human actors, I want to show how non-human actors can simultaneously achieve and restrict organizationality and, therefore, enable neo-tribal collectives to act collectively. This paper uncovers this transformation by exploring the discourse surrounding the hashtag #wirsindmehr as a non-human actor on Twitter. The mixed-method approach combining social network analysis and critical technocultural discourse analysis reveals how the hashtag serves as a surrogate for formal structures in social collectives, how it facilitates the emergence of various conflicting collective identities in the digital. In addition, it illustrates how the hashtag sabotages the initial boundaries of the neo-tribe. This manifold possibilities of interaction of non-human actors in the formation of organizationality can explain the transformation of fluids social formations towards collective action.

11:00 - 12:30 | SH 1.109

PERS2 | Personal

Lena Evertz, Stefan Süß (Heinrich-Heine-Universität Düsseldorf): Digitale Transformation im Handwerk – Eine qualitative Analyse der Veränderungsbereitschaft aus Führungskräfte- und Mitarbeiterperspektive

Die Digitale Transformation verändert nicht nur Produkte und Dienstleistungen, sondern auch interne Organisationsstrukturen und -prozesse (vgl. Matt/Hess/Benlian 2015). Häufig stoßen derart weitreichende Veränderungen auf Widerstände bei beteiligten Organisationsmitgliedern, da sie die bisherigen Prozesse und Strukturen in Frage stellen. Forscher sehen insbesondere eine fehlende individuelle Veränderungsbereitschaft der beteiligten Individuen in der Organisation als zentrale Ursache für das Scheitern von Veränderungen (vgl. Vakola 2014).

Studien zeigen, dass beispielsweise die Unternehmensgröße, die Branche oder die Organisationskultur die Veränderungsbereitschaft beeinflussen (vgl. Armenakis/Harris 2009; Vakola 2013). Ebenfalls finden sich in der Literatur Hinweise darauf, dass die Interaktion zwischen Führungskraft und Mitarbeiter Relevanz für die Entwicklung der Veränderungsbereitschaft aufweist (vgl. z. B. Faupel/Süß 2019). Organisationen, welche sich durch einen vergleichsweise spezifischen Organisationskontext und eine besondere Interaktion zwischen Führungskraft und Mitarbeiter auszeichnen, sind Handwerksbetriebe. Diese charakterisieren sich u. a. durch ihre relativ geringe Größe, flache Hierarchien, eine spezifische

Unternehmens-/Führungskultur sowie die besondere Rolle des Eigentümers, der neben seinen klassischen Führungsaufgaben häufig operative Aufgaben übernimmt und daher in einem engeren Austausch mit Mitarbeitern steht.

Bislang mangelt es jedoch an Studien, welche die individuelle Veränderungsbereitschaft unter besonderer Berücksichtigung organisationspezifischer Faktoren sowie unter Berücksichtigung der Interaktionen der Individuen in der Organisation analysieren. Dies verwundert, da sowohl die Art der Veränderung (hier: Digitale Transformation) als auch die im Handwerk vorliegenden organisationspezifischen Faktoren wie Unternehmensgröße und -kultur sowie die intensive Interaktionen der Indi-

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viduen die Veränderungsbereitschaft prägen. Vor diesem Hintergrund besteht das Ziel des Beitrags darin, die auf die Digitale Transformation bezogene individuelle Veränderungsbereitschaft am Beispiel von Führungskräften und Mitarbeitern in Handwerksbetrieben zu analysieren. Zur Beantwortung der Forschungsfragen wird auf dyadische leitfadengestützte Einzelinterviews als qualitative Erhebungsmethode zurückgegriffen. Interviewt werden Führungskräfte und Mitarbeiter in Handwerksbetrieben. Durch die Fokussierung auf den Untersuchungskontext Handwerk können die Spezifika von Kleinen- und Kleinstunternehmen in der Untersuchung berücksichtigt sowie handwerksspezifische Faktoren analysiert werden.

Shirin Riazzy (Hochschule für Technik und Wirtschaft Berlin), *Alina Köchling* (Heinrich-Heine-Universität Düsseldorf), Katharina Simbeck (Hochschule für Technik und Wirtschaft Berlin), Marius Wehner (Heinrich-Heine-Universität Düsseldorf): *Discriminated At First Sight: Evaluation of Winning Algorithms of the First Impressions V2 Challenge*

Firms increasingly implement algorithmic decision-making to save costs and increase efficiency. Concerning the latter, algorithmic decision-making is considered to be fairer than human decisions due to social prejudices. However, the question arises as to the actual fairness of algorithmic decision making. The goal of this study is to identify whether the use of algorithmic decision-making leads to unfair (i.e., unequal) treatment of certain groups. To this end, we analyse a data set consisting of 10,000 video clips and two winning algorithms with high accuracy. Our analysis shows that the underrepresentation concerning gender and ethnicity in the training data set leads to an unpredictable overestimation and/or underestimation of the likelihood to invite representatives of these groups to a job interview. Furthermore, the algorithm replicates the existing inequalities in the data set. As we offer evidence for possible negative consequences, this study provides essential practical as well as theoretical implications.

Daniel Thiemann, Arjan Kozika (ESB Business School, Hochschule Reutlingen), Stephan Kaiser (Universität der Bundeswehr München): *Digi-*

talization is more than the sum of its parts: A holistic assessment of the influences on employees

When organizations change their business strategies in the digital age and intend to implement digital strategies (like focusing on industry 4.0 technologies), they need to adapt their work designs in order to align strategy and work. However, there is a lack of studies that examine the effects of digital strategies from the perspective of employees. This paper empirically examines how the implementation of digital strategy in organizations affects employees and their working environment. We conducted a qualitative case study in a healthcare insurance company that digitalizes its paper-based business processes as part of implementing their digital strategy. Rather than focusing on a single aspect within the organization like most prior studies, we took into account the complex interdependencies of organizational life within a configurational perspective in our analysis. We found that the working environment of employees is affected by the digitalization of business processes on three different levels: the organizational level (e.g., provided technology), the interactional level (e.g., leadership), and the individual level (e.g., learning and adaptation). We discuss how a configurational model can contribute to a better understanding of how the implementation of digital strategies concretely affects employees on different levels within an organization and contribute a holistic perspective on the phenomenon.

11:00 - 12:30 | SH 1.104

Posterslam2 | Posterslamsession

Kristina Rosenthal, Stefan Strecker (FernUniversität in Hagen): Shaping the digital transformation: Mixed methods research based on multi-modal observations of individual modeling processes

Conceptual modeling marks an essential expertise for understanding and shaping the digital enterprise. Conceptual models provide a management instrument linking managerial, organizational and information technology-related facts, concerns and aspects to foster communication and decision-making about complex matters of the digital

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business transformation. As an activity, conceptual modeling involves an intricate array of cognitive processes and performed actions including abstracting, conceptualizing, contextualizing, associating, visualizing, interpreting & sense-making, judging & evaluating, and, in group settings, communicating, discussing and agreeing. Hence, learning and performing conceptual modeling is construed as a complex task based on codified and tacit knowledge involving knowledge acquisition through experience.

Despite its importance, surprisingly little is known about how conceptual modeling is performed, about the reasoning of modelers while constructing conceptual models which modeling challenges and difficulties modelers experience and why, and whether different (idealized) types of modelers can be identified, and whether these modeler types require different modeling support. By systematically studying individual modeling processes via observing modelers during conceptual modeling, the present research contributes to a richer and more complete understanding of modeling processes, modeling difficulties, and need for targeted modeling support. Ultimately, the primary research objective is to substantiate the design of targeted (software tool) support for modelers at different stages of their mastering of conceptual modeling. For studying individual modeling processes, an innovative mixed methods research design is applied that integrates complementary modes of observation to conduct studies of individual modeling processes including recording verbal protocols following the think aloud method, video recording of modelers from an 'over-the-shoulder' perspective, tracking modeler-tool interactions and surveying modelers. Underlying our research is the fundamental assumption that modeling processes demand and deserve study from several complementary perspectives – to account for the richness of cognitive processes involved in conceptual modeling and for the complexity of conceptual modeling as a human activity. First studies into individual modeling processes provide exploratory insights into modeling difficulties, challenges modelers face and into methodical procedure and conduct. To complement insights from observing modelers, semi-structured expert interviews are envisaged pursuing the objective of deepening the understanding of specific modeling difficulties and possible interdependencies as well as

detecting further modeling difficulties. Together, the insights are intended as starting point for systematizing modeling difficulties for developing a taxonomic theory of modeling difficulties over the course of multiple studies of individual modeling processes. Such systematization of modeling difficulties is intended to serve as theoretical foundation for design science research on developing (software tool) support for modelers that systematically and deliberately targets modeling difficulties.

Stefan Feiler (Universität Leipzig): Follow the (Health) Data! – Eine soziologische Accounting-Perspektive auf digitale Selbstvermessung und betriebliches Gesundheitsmanagement

Das kumulative Dissertationsvorhaben untersucht die Erhebung und Verwendung von digitalen Gesundheitsdaten am Beispiel der digitalen Selbstvermessung. Dies geschieht dank einer soziologischen Accounting-Perspektive. Im Zentrum stehen die Paradoxien der Selbstvermessung, insbesondere die Spannungsverhältnisse zwischen Zielen und unintendierten Effekten. Auf individueller Ebene wird die private Erhebung digitaler Gesundheitsdaten analysiert (Forschungsprojekt 1), vor allem wie das Streben nach Empowerment und Autonomie in neue Zwänge und Handlungsimperative führen kann. Der Beitrag zeigt zugleich, dass Anwender*innen die Daten und Zahlen reflektieren und sich zahlenkritisch verhalten. Auf betrieblicher Ebene steht die Verwendung dieser Daten im betrieblichen Gesundheitsmanagement (BGM) im Vordergrund (Forschungsprojekt 2), hier am Beispiel von psychischen Erkrankungen. Es wird diskutiert, ob Präventionsmaßnahmen mithilfe digitaler Gesundheitsdaten potenziell die Krankheitsursachen verschärfen, da die Selbstvermessung die Entgrenzung von Arbeitsverhältnissen vergrößern kann. Gleichzeitig besteht die Gefahr, dass die Zahlenskepsis der Mitarbeiter*innen in manipulatives Verhalten (Gaming the System) umschlägt. Dann könnten zum Beispiel Schwächen der Sensoren in Wearables ausgenutzt werden, um sportliche Aktivität zu simulieren und die Maßnahmen digitaler BGM zu unterlaufen.

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Laura Johanna Noll (Universität St. Gallen): The Art Market & New Tech: Marketing Unique Goods by Means of AI?

While the application and applicability of new technology has become prevalent in the economic discourse, the topic is affecting various non-economic sectors of society. Art – as field of unique, auratic craftsmanship – is no exception. While the analogue nature of art and its' physical encounter are considered essential for the production, marketing and consumption of artworks, the digitalization of the art market is calling established marketing theory and practice into question. However, an analysis of the capitalized global art market suggests it time to explore the potential of novel technologies: Beyond established online marketplaces and databases, i.a. artificial intelligence, algorithms and algorithmic networks, machine learning, robotics, virtual reality, cryptocurrencies and blockchain technology are transforming the marketplace, thereby challenging the traditional understanding of art as well as established marketing strategies. Against this background, this conceptual poster paper predicts a strong and potentially disruptive impact of new technology on the art market. First, it introduces the particularities of the art market from an economic perspective. Second, on this basis, it presents the limited state of research relating to the use of novel technologies in the art market, thereby identifying a research gap. Third, and in order to fill this gap, it presents a selection of current market trends to underline topicality and inspire additional research. By presenting potential research questions, the paper inspires extended market analyses and initial empirical research. It concludes with a call for action.

Manuel Skrzypczak, Philipp Mörk, Wolfgang Burr, *Christian Flack* (Universität Stuttgart): The Efficacy of Innovation Labs from a Dynamic Capabilities Perspective – an Exploratory Study

Innovation labs are creative organizational units outside of established product development processes which may foster entrepreneurial thinking and acting by providing participants the time, physical space, and resources needed to be creative and to facilitate own ideas. Recent

research on this topic predominantly focused on the efficiency of innovation labs. However, given the recent shut-downs of innovation labs, it is necessary to understand in which context and for what tasks a lab could be beneficial to exploit market opportunities. Thus, the purpose of this early-stage research project addresses the efficacy of innovation labs from a strategic standpoint. Specifically, this proposal argues that innovation labs may serve as 'blueprints' of dynamic capabilities because they provide an alternative route for innovation creation. The theoretical contributions of our research are twofold. First, examining micro-level dynamic capabilities in innovation labs may shed light on their interactions and psychological foundations. Second, studying sensing and seizing processes in innovation labs may extend past research by identifying new moderators (e.g. the roles of networking, resources, complementarity).

Nils Georg Mörstedt, Andrea Back (Universität St. Gallen): Steuerungstool des Board of Directors für Digitale Transformationsprojekte

Gemäss DigiBarometer 2018 (Mazumder, & Bürkler, 2019) gelingt lediglich 20 Prozent der Schweizer Klein- und Mittelunternehmen die Umsetzung der Digitalen Transformation, obwohl in 70 Prozent der Fälle die Digitale Transformation Teil der Unternehmensstrategie ist. Die Unternehmensberatung Ernst & Young (2019) konstatiert, dass die Umsetzung der Digitalen Transformation durch Schweizer Boards of Directors immer noch klar defizitär ist.

Als oberstes Leitungsorgan dient das Board of Directors Schweizer KMUs als Initiator bei der Strategieumsetzung und als Kontrollorgan bei Fehlentwicklungen. Nur 36 Prozent der KMU-Boards of Directors verfügen über hohes und sehr hohes Wissen für die Digitale Transformation (Mazumder, & Bürkler, 2019).

Unter anderem stellt dieser Mangel an digitalem Know-how das KMU-Boards of Directors vor Herausforderungen bei der strategischen Umsetzung der Transformation im digitalen Zeitalter. Diese gestaltungsorientierte Arbeit hat das Ziel, ein digitales Tool als Minimum Viable Product (MVP) zu erstellen, das Schweizer KMU-Boards of Directors bei diesem relevanten Problem unterstützt und ihnen hilft, ihre Pflicht

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zur Oberleitung der Gesellschaft als Gestaltungs- und Controllingrat im Rahmen der digitalen Transformation anhand von Projekten wahrzunehmen. Im Zuge dessen wurde auf Basis agiler Projektportfoliomanagementliteratur ein Steuerungstool in Microsoft Excel gestaltet, welches als Gesprächsgrundlage dienen und die Möglichkeit bieten soll, ein Portfolio aus digitalen Transformationsprojekten zu besprechen, zu steuern sowie zu überprüfen.

Das Steuerungstool besteht aus mehreren Tabellenblättern. Auf dem Blatt «Gewichtung» werden die unternehmensspezifischen Werttreiber und Kundenerlebnis-Metriken eingetragen. Das Board of Directors bestimmt diese und gewichtet sie nach Relevanz. Das Blatt «Handlungsfelder» führt relevante Handlungsfelder in der Digitalen Transformation auf, diesen werden die Projekte zugeordnet. Das Blatt «Übersicht» stellt eine Zusammenfassung der Informationen aus den Blättern «Gewichtung», «Handlungsfelder», «Gesamt» dar und bereitet diese grafisch auf. Der grösste Unterschied zu bestehenden Tools ist, dass sich die Managementlogik ändert, im Steuerungstool wird der Outcome anstelle des Outputs erhoben. Es ist nur für Digitale Transformationsprojekte gedacht und fokussiert auf Portfolio- und Projektmanagementebene agiles Vorgehen.

Vorstände haben in einigen Ländern hauptsächlich die Aufgabe Aufsichtsfunktionen wahrzunehmen (Hilb, 2016). Laut Hilb (2016) ist ein Schweizer Board of Directors jedoch ein Gestaltungs- und Controllingrat, dessen strategische Tätigkeiten gehen über eine reine Aufsichtsfunktion hinaus. Obwohl das Steuerungstool für Schweizer Boards of Directors entworfen wurde, eignet es sich auch für vergleichbare Top Management Boards in anderen Ländern, es ist nützlich für die Gestaltungs- und Controllingaufgabe. Eine Anwendung durch deutsche KMU-Aufsichtsräte ist möglich, da das Steuerungstool auch ein Controlling-Tool ist.

Das Steuerungstool wurde in semistrukturierten Leitfadenterviews sechs Verwaltungsräten und zwei weiteren Experten im Zeitraum vom 12.08. bis 24.09.2019 durchgeführt. Es wurde iterativ weiterentwickelt und insbesondere dessen Nützlichkeit evaluiert.

Mit Hilfe der inhaltlich strukturierenden qualitativen Inhaltsanalyse werden die Interviews analysiert. Zum Zeitpunkt Oktober 2019 wird

die Auswertung der Interviews finalisiert. Bis zur Jahrestagung im März 2020 liegen die Ergebnisse unter anderem mit der kategorienbasierten Auswertung der Interviews und dem Ergebnisbericht vor. Unabhängig von den Ergebnissen der Evaluation kann schon jetzt ein Forschungsfeld von steigender Bedeutung identifiziert werden. Die Literaturanalyse hat gezeigt, dass agiles Projektportfoliomanagement aufgrund der zunehmenden Dynamik in der Digitalen Transformation ein wichtiges Themengebiet ist und zusätzlich Potenzial für weitere Forschung bietet.

11:00 - 12:30 | SH 0.107

PROD2 | Produktionswirtschaft

Karsten Kieckhäfer (FernUniversität in Hagen), Christian Thies, Thomas S. Spengler (Technische Universität Braunschweig): Aktivitätsanalytische Modellierung und Nachhaltigkeitsbewertung globaler Wertschöpfungsnetzwerke

Die Bewertung der Nachhaltigkeit vieler moderner Produkte ist eine komplexe Aufgabe, die ein tiefes Verständnis der zugrunde liegenden Wertschöpfungsnetzwerke erfordert. Herausforderungen bestehen insbesondere in der Integration ökologischer, ökonomischer und sozialer Aspekte der Nachhaltigkeit sowie der Berücksichtigung räumlicher Heterogenität in Bezug auf Technologie, Umwelt, Märkte und Gesellschaft. In diesem Beitrag wird ein neuartiger aktivitätsanalytischer Modellierungsansatz vorgestellt, um eine räumlich differenzierte Nachhaltigkeitsbewertungen globaler Wertschöpfungsnetzwerken zu ermöglichen. Die Produktions- und Transportaktivitäten im Wertschöpfungsnetzwerk und die Austauschbeziehungen zwischen den Aktivitäten und ihrem natürlichen, wirtschaftlichen und sozialen Umfeld werden durch Aktivitätsvektoren formalisiert. Die Verknüpfung der Aktivitäten und der Austauschbeziehungen mit spezifischen Standorten ermöglicht die Berechnung regionalisierter Nachhaltigkeitsindikatoren. Der Ansatz wird zur Analyse der ökologischen, wirtschaftlichen und sozialen Auswirkungen von Lithium-Ionen-Batterien eingesetzt. Der Vergleich alternativer Netzwerkkonfigurationen mithilfe des entwickelten Ansatzes zeigt, dass die Bewertungsergebnisse deutlich voneinander abweichen. Dies gilt insbesondere auch, wenn das Netzwerk auf Basis globaler Durch-

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schnittswerte modelliert wird, was der üblichen Praxis entspricht. Der vorgestellte Modellierungsansatz kann damit einen wichtigen Beitrag leisten, um die Gestaltung nachhaltiger globaler Wertschöpfungsnetzwerke zu unterstützen.

Manuel Brauch, Andreas Größler (Universität Stuttgart): Does holistic thinking reduce the bullwhip effect? Preliminary insights from a correlation study in behavioral operations management

The ability to think holistically has been named a major characteristic of decision-makers in supply chain management to reduce the upstream amplification of orders (i.e. the so-called bullwhip effect). We explore the effect of a holistic thinking style on performance in a simulated supply chain setting. Statistical analyses indicate that a holistic thinking style is significantly correlated with the bullwhip effect; however, on the sub-dimensional level of the construct, only one factor is significant.

Markus Pütz (Technische Hochschule Köln), Stefan Bock (Bergische Universität Wuppertal): Value Engineering based on a multidimensional quality-oriented calculus: basic approach and a dynamic extension

In this presentation, a static quality-oriented control approach for Value Engineering within a Target Costing and Target Pricing concept is briefly outlined and a dynamic extension of this approach is proposed. Based on target costs and target prices, the static approach determines the quality program of the relevant core components of a product as well as of the associated quality-related production stages. A major contribution of this approach is a discrete quality measure that enables the mapping of multidimensional dependencies. Since these dependencies, such as sales-related consequences of decisions on quality programs in business practice, do not have a direct impact on costs and revenues, it is necessary to extend the basic model of the control approach to include time delays. Finally, the corresponding dynamic extension of the model is sketched out.

11:00 - 12:30 | SH 1.106

STEU2 | Steuerplanung deutscher Unternehmen

Drahomir Klimsa, Robert Ullmann (Universität Augsburg): The Irrelevance of Threshold-Dependent Tax Enforcement for the Size Distribution of Firms

This paper investigates how firms respond to threshold-dependent intensity of tax enforcement. We use genuine firm-level tax return data over the entire population of German firms and exploit industry variation in firm-size thresholds applied by the tax administration. In our setting each threshold marks a considerable spike in audit intensity (in particular likelihood and quality of audit), and hence, should create strong incentives to bunch below the threshold. However, we find no such effect in our large sample analysis, i.e. most firms apparently forgo the benefits of reducing audit intensity. We attribute this empirical observation to the effects of optimization frictions. These particularly include costs of the operational implementation of size management and inattention. Our results are in line with what has been coined the “under-sheltering puzzle” in the tax avoidance literature.

Lisa Hillmann (Georg-August-Universität Göttingen): Private Firm and Shareholder Response to Dividend Taxation: Evidence from the Taxation of Minority Shareholders

This paper examines the response of private firms and their shareholders to a dividend tax increase, which affects only a small group of shareholders. Using an exogenous shock in Germany, my results suggest that firms do not adjust their payout policy but corporate minority shareholders, the only ones affected by the increase in shareholder taxes, reduce their minority stakes in private firms after the dividend increase. Additional cross-sectional tests indicate a stronger shareholder reaction if the corporate minority shareholder is financially distressed, owns a minority stake in a firm with a high dividend payout or a majority shareholder, and does not belong to the same group of corporations as the firm, in which it owns a minority stake. My findings add to the very limited literature on the effects of dividend taxes on payout

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decisions of private firms and reactions of shareholders.

11:00 - 12:30 | HZ 12

TIE5 | Individuals and Innovation

Tobias Kruff, Alexander Kock (TU Darmstadt): Behavioral Change of Innovation Climate: How Employee-Focused, Centralized Innovation Activities Affect Organizational Innovation Climate

Organizations' innovative working climate is indispensable for promoting innovation and, therefore, it determines if companies continuously find new methods to generate and monetize value to avoid falling behind their competitors in the long run. To shape the working climate, companies have long used a top-down approach by influencing department supervisors to create a more innovative working climate. Likewise, research has also focused on this perspective of how supervisors construct the working climate in which employees work without influencing it themselves. However, due to the increasing pressure to innovate, certain companies now also try to influence the innovation climate through a bottom-up approach by trying to achieve a mindset and, subsequently, a behavioral change in employees regardless of their supervisor's attitude toward innovation. However, research cannot map this bottom-up change in the working climate causally with conventional theories from the field of organizational climate and cultural research and, therefore, it is not possible to confirm that such bottom-up approaches work at all. By adapting social realist theory to the context of organizational climate, we propose a novel approach to explain the behavioral change of innovation climate through the dissemination of knowledge and values that the centralized innovation activities of corporate incubators trigger. To test our hypothesis, we use a longitudinal two-stage control function approach with 248 participants nested in 97 organizational units of a large, international science and technology company with several instrument variables to avoid selection bias. Results show that the activities are capable of affecting the department's innovation climate via employees' behavior. Thus, we contribute to the still unexplored field of climate and incubator research, especially regarding innovation climate change via employee behavior. Moreo-

ver, we contribute to broadening the social realist theory's perspective and expand research on corporate incubators by investigating further effects to influence the hosting company's innovativeness.

Mickeler Maren, Khashabi Pooyan (Ludwig-Maximilians-Universität München), *Marco Kleine* (Max-Planck-Institut für Innovation und Wettbewerb), Kretschmer Tobias (Ludwig-Maximilians-Universität München): No Face, No Name, No Shame? Overcoming Barriers to Intra-organizational Public Knowledge Seeking

While organizational platforms are becoming more prevalent for the integration and exchange of organizational knowledge, employee engagement remains a barrier for the success of these platforms. Extending socio-technical systems (STS) research, we focus on individual knowledge seeking in an organizational platform context. We follow a cost-benefit approach and argue that individual knowledge seeking is influenced by (a) economic cost concerns and (b) psychological cost considerations. To test our theoretical arguments, we run a lab experiment altering the costs associated with individuals' decision to seek knowledge on the platform. While knowledge seeking is lowest in settings with both economic and psychological costs, we observe significant increases by (a) eliminating economic consequences, and (b) removing social psychological cost considerations by inducing anonymity on the platform. In addition, our results suggest the presence of gender-related differences in knowledge-seeking behavior on organizational platforms: Male participants are chiefly discouraged by economic considerations, while females place more emphasis on social considerations. Our results highlight the facilitating role of platform anonymity on employee engagement and have implications for the efficient design of these platforms.

Christian Resch, *Alexander Kock* (TU Darmstadt): Generalists or specialists—who has new ideas? The interaction between knowledge breadth and broker status in online maker communities

As a part of household sector innovation, the maker movement is a

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trend with a strong potential for the sourcing of future innovations. Yet we lack an understanding of how new ideas emerge within the maker movement. This study investigates social interactions' influences on ideas' newness in an online maker community. In accordance with previous research, we argue that, on average, makers with a broker status in the online community develop more novel ideas. We further argue that not all brokers have the same access to diverse knowledge and that the assumed positive relationship between broker status and idea newness is stronger for brokers with access to more diverse knowledge—individuals we refer to as generalists. We collected data from a popular online maker community containing 18,146 ideas, 19,919 maker profiles, and 52,663 comments. Analyzing this dataset with topic modeling (Latent Dirichlet Allocation) to extract hidden knowledge elements and with social network analysis to identify brokers, we find support for the positive relationship between broker status and idea newness. Surprisingly, we find that knowledge concentration, held by what we refer to as specialists, (and not knowledge breadth) strengthens a favorable broker position, and discuss this counterintuitive finding as well as theoretical and practical implications.

11:00 - 12:30 | SH 0.109

VHB-Thema | Forschungsförderung in der BWL

Moderation: *Prof. Dr. Hans Ulrich Buhl* (VHB Vorstand und DFG-Fachkollegiat)

Beiträge

Dr. Alexander Linn (PTJ (BMW/BMBF))

Prof. Dr. Mark Ebers (erfahrener DFG-Fachkollegiat)

Dr. Christiane Joerk (DFG, Programmdirektorin Gruppe Geistes- und Sozialwissenschaften)

Panel

Prof. Dr. Jutta Geldermann (Erfahrung mit DFG-Graduiertenkolleg)

Prof. Dr. Caren Sureth-Sloane (Erfahrung mit SFB der DFG)

Prof. Dr. Marliese Uhrig-Homburg (erfahrene DFG-Fachkollegiatin)

Die Einwerbung von Drittmitteln gilt als ein wichtiger Indikator für erfolgreiche Forschung, bei Rankings, der Verteilung von Ressourcen

oder bei Zielvereinbarungen. Die Förderprogramme der verschiedenen Förderinstitutionen, aber auch des Bundes und der EU, erfreuen sich auch in der BWL zunehmender Beliebtheit. Der VHB informiert in seiner Veranstaltung über die bedeutsamen Förderlinien der DFG zur Forschungsförderung in der Betriebswirtschaftslehre und Fördermaßnahmen des BMBF über den Projektträger Jülich. Im Mittelpunkt stehen Verfahren zur Antragstellung angereichert durch Hinweise und Strategien aus dem Kreis erfahrener Kolleg*innen für die erfolgreiche Entwicklung eines Forschungsportfolios, die Organisation von Forschungs Kooperationen für Zwecke der Drittmittelakquise und das Schreiben „guter“ Anträge. Dabei werden keine hinlänglich bekannten Informationen wiederholt, die zum Beispiel auch auf der Website der DFG verfügbar sind, sondern weiterführende Tipps und Erfahrungswissen geteilt. Ein besonderer Fokus liegt zudem auf der Berücksichtigung der besonderen Merkmale der vorherrschenden Diskussions- und Begutachtungskultur innerhalb der BWL. Denn die Entscheidungen über DFG-Anträge werden nicht zuletzt auf Gutachten basierender Bewertung und Empfehlung der Fachkolleg*innen getroffen. Insofern gilt es, die Spezifika der Prozesse im Zusammenhang mit DFG-Förderanträgen, insbesondere im Vergleich zu sonstigen Gutachtenverfahren herauszustellen. Die Begutachtung von DFG-Förderanträgen, in die viele Mitglieder der Community eingebunden sind, unterscheidet sich fundamental von der Begutachtung von Zeitschriftenbeiträgen für wissenschaftliche Journals. Bei der Antragsbegutachtung kommt es beispielsweise vor dem Hintergrund der Entscheidungsprozesse in der DFG darauf an, dass gerade bei einer positiven Einschätzung auch eine klare Empfehlung zur Förderung gegeben wird, verbunden mit einer entsprechenden Begründung.

14:00 - 15:30 | HZ 9

BA-FI6 | Corporate Financial Management and Communication

Nils-Christian Bobenhausen, *Astrid Salzmann*, Andreas Knetsch (RWTH Aachen University): Share repurchases, undervaluation, and corporate social responsibility

Share repurchases experienced growing popularity in recent years.

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However, a repurchase of an undervalued firm goes along with wealth distribution from selling to ongoing shareholders. The interest of this paper lies in the potentially opportunistic exploitation of selling shareholders through buybacks in times of undervaluation. Our results show that undervalued firms with superior CSR performance are less likely to repurchase shares and thus exploit their undervaluation to the disadvantage of selling shareholders. In addition, those firms will rather opt for a dividend increase than for a share repurchase to distribute excess cash. Furthermore, managers of undervalued firms with high CSR scores engage in fewer insider trades. These results are consistent with managers being aware of exploiting selling shareholders. Firms with high CSR performance behave less opportunistic.

Marina Kononova, Marc Steffen Rapp, *Iuliia Udoieva* (Philipps-Universität Marburg): Improving bargaining power or putting safety first? Ownership structure and the effect of labor market regulation on leverage

Using staggered EPL changes across the OECD, we analyze the differential effect of shifts in labor power on financial leverage in firms with different ownership structures. We find that high ownership concentration mitigates the positive effect of labor protection on debt. This result does not seem to be due to pretreatment trends and is robust after accounting for endogeneity. The ownership-related differential EPL effect is most evident for firms with strategic blockholders and labor-intensive industries. Our results help to reconcile two competing theoretical predictions, while highlighting the importance of considering the contracting relationships between various firm stakeholders.

Andreas Barth, *Sasan Mansouri*, Fabian Woebbecking (Goethe University Frankfurt): Econlinguistics

It is relatively easy for humans to detect that the question they asked has not been answered – we teach this skill to a computer. More specifically, we develop a measure that detects the avoidance, dodging or rejection of answering in a Q&A setup. Using a supervised machine

learning framework, on a large training set of 48,197 classified answers, we identify 703 trigrams that signal that the respondent tries to avoid to answer the question he was asked. We show that this dictionary has economic relevance by applying it to a validation set of contemporaneous stock market reaction after earnings conference calls. Our finding shows that obstructing the flow of information leads to significantly lower cumulative abnormal stock returns. This result holds in the cross-section of earnings calls as well as in the withinmanagement team variation. Our metric is designed to be of general applicability for Q&A situations, and hence, can be applied outside the contextual domain of earnings conference calls.

14:00 - 15:30 | SH 1.104

INT | Internationales Management

Felix Hoch, Todor Stefan Lohwasser (University of Münster): The influence of institutions on entrepreneurial activities: How dynamics, transaction costs, and uncertainty affect new ventures

The impact of institutions has revealed a puzzling picture of the international allocation of risky venture capital. This study connects literature on the institution-based view and transaction cost economics by examining the effects of reduced transaction costs and uncertainty on venture capital provision. Empirical results from 38,637 individual companies, nested in 101 countries, show that ventures attract higher funding in countries with lower transaction costs but higher uncertainty. Contrary, those funded ventures are more likely to survive in countries with lower transaction costs but lower uncertainty. Hence, we promote a dynamic perspective for investors and founders when assessing entrepreneurial opportunities in heterogeneous countries since institutional effects driven by uncertainty and transaction costs depend on the individual business purpose.

Todor Stefan Lohwasser (University of Münster): The Relative Performance of Family Firms Depending on the Type of Financial Market

The purpose of this multi-level meta-analytic study is to examine the

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impact of the financial environment on performance differences between family firms and non-family firms. The considerable cross-country variability of meta-analyses focusing on this relationship suggests noticeable differences between firm- and country-based characteristics. We trace this variance to differences in the banking systems and development of the financial markets. We show that family firms outperform non-family firms in market-based economies. We further show that family firms report worse performance measures in sophisticated financial markets. If, however, strong investor protection strengthens these sophisticated financial markets, family firms also outperform non-family firms.

Nils Kruse (Martin-Luther-Universität Halle-Wittenberg): Can Multi-national Firms Exploit the Social Divide as Competitive Advantage? An Experiment about Female Talent, Corporate Social Responsibility and Corporate Attractiveness

Multinational companies (MNCs) that enter a foreign market face a war for talent while operating in unfamiliar territory. There is a large body of research about whether MNCs suffer from liability of foreignness (LOF) when competing with local firms of the host country or whether they benefit from an outsider's advantage, which also applies to the recruitment of prospective employees. Prior studies show that companies can increase their attractiveness as employers by engaging in corporate social responsibility (CSR) activities, but there is little research on potential diverging effects between MNCs and local companies. I address this gap by means of an experimental vignette study in which job advertisements were manipulated with information about CSR in the area of diversity and inclusion of women with undergraduate students in South Korea (n=1089). The results show that CSR affects corporate attractiveness positively for both MNCs and local companies, but does so in different ways: Introducing CSR information increases the attractiveness for local companies stronger, thus, allowing them to close the attractiveness advantage of MNCs that exists in the absence of CSR information. In addition, the data shows that while CSR information has a strong positive effect on female jobseekers, there is no adverse effect

on males. Failing to understand the potential for a business case for CSR could engender significant costs in form of misallocated company resources as well as forgoing positive externalities at a societal level, i.e. the reduction of discrimination against female workers.

14:00 - 15:30 | SH 0.106

LOG/OR2 | Logistik/Operations Research

Jörn Schönberger (Technische Universität Dresden): Choice-Modelle für die Angebots-Optimierung im öffentlichen Personenverkehr (LOG)

Im Zusammenhang mit der Diskussion über die Gestaltung zukünftiger Mobilitätskonzepte wird die Stärkung öffentlicher Verkehrssysteme als wesentlicher Baustein gesehen. Neben der Schaffung zusätzlicher Beförderungskapazitäten durch Streckenaus- und -neubau müssen auch die durch Nutzer erwerbbaaren Leistungen ("Mobilitätsprodukte") angepasst bzw. spezifiziert werden. Hierbei ist insbesondere auch die Integration neuer Angebotsformen aus dem "Shared Mobility"-Bereich zu berücksichtigen. Dadurch entstehen komplexe Gestaltungsspielräume für zukünftige Mobilitätsprodukte. Anbieter dieser Produkte müssen genau überlegen, welche Produkte tatsächlich als Angebots-Portfolio realisiert werden. Hierbei sind tendenziell widersprüchliche Zielsetzungen wie Einfachheit, Klarheit, Wirtschaftlichkeit und Individualität gegeneinander abzuwägen.

Im Rahmen dieses Vortrags soll ein erster Einblick in Entscheidungsunterstützungskonzepte für die Portfolio-Optimierung im Zusammenhang mit öffentlichen Mobilitätsprodukten der Zukunft gegeben werden. Als methodische Basis wird die Integration von (diskreten) Choice-Modellen und mathematischen Optimierungsmodellen vorgeschlagen, um gleichzeitig das individuelle Nachfrageverhalten verschiedener Nutzer(gruppen) und die abgestimmte Portfolio-Zusammenstellung zu realisieren.

Nils Roemer (Universität Hamburg), *Sven Müller* (Europa-Universität Viadrina Frankfurt (Oder)), *Guido Voigt* (Universität Hamburg): Contracting in Supply Chains: a choice-based optimization approach (OR)

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We consider a supplier-buyer supply chain. The buyer holds private forecast information (high/low). The supplier offers a non-linear capacity reservation contract in order to align incentives. When all parties act rational and the utility of the contract receiving party is common knowledge, the revelation principle stipulates that one contract for each buyer type (high/low) supports the second-best outcome. We analyze how the number of contracts differs when lifting the rationality and/or common knowledge assumption in our choice-based optimization approach. Therefore, we use a mixed integer program to select contracts in combination with a multinomial logit model to describe the choice behavior of the buyer. Since very small choice probabilities cause numerical instabilities, we run a numerical study to analyze the limits of our approach.

14:00 - 15:30 | SH 0.105

NAMA2 | Negative Nachhaltigkeitsereignisse und Nicht-finanzielle Berichterstattung

Christoph Eendenich (ESSEC Business School Paris), *Rüdiger Hahn* (Heinrich-Heine-Universität Düsseldorf), Daniel Reimsbach (Radboud University Nijmegen), Christopher Wickert (Vrije Universiteit Amsterdam): "Strategic dormancy" as a response to the adoption of contested practices: The rise and stall of integrated reporting

We mobilize the practice adoption literature to analyse the development of integrated reporting (IR) in Germany. IR is a sustainability management practice that combines financial and non-financial reporting, specifically related to social, environmental and governance issues. Building on longitudinal data from the German IR landscape from 2009 to 2018, we examine why IR is "stalling" in an intermediate state between adoption and non-adoption that has been undertheorized in prior literature. Our empirical analysis uncovers various factors that explain why potential adopters approach IR with a "wait-and-see" mentality to keep adoption on hold with the strategic option to adopt the practice quickly should the reasons for adoption become more salient. We conceptualize this behaviour as "strategic dormancy" and argue that it presents an as yet underemphasized alternative to ceremonial

and partial adoption that prior literature has typically focused on. We contribute to the literature on practice adoption and how organizations strategically approach adoption decisions of contested practices.

Stephanie Mittelbach-Hoermanseder (WU Wien), *Katrin Hummel* (Universität Zürich), Margarethe Rammerstorfer (WU Wien), Karl Weinmayr (Modul Universität): Stock Market Reactions and CSR Disclosure in the Context of Negative CSR Events

This paper analyses stock market reactions after the occurrence of major negative corporate social responsibility (CSR) events and the possibility of mitigating these effects through the upfront provision of CSR information in firms' annual reports. For this purpose, we follow a three-step procedure. First, we analyse the major concerns gathered from REPRisk® data via event study analysis. Herein, we cover a window of 5 to 20 days. Second, we analyse all annual reports of the firms mentioned in the covered period over the entire time horizon and conduct a textual analysis to examine firms' disclosure of CSR information. Finally, we draw conclusions from the two approaches and show that firms with more upfront CSR information suffer from stronger negative market reactions after the occurrence of a negative CSR event. Herein, we show that if the occurrence of a negative CSR event conflicts with investors' expectations, then it leads to an important update of investors' beliefs about firms' prospects. Our results also confirm that such an event leads to an adjustment of the subsequent year's CSR disclosure in the annual reports.

Rolf Brühl, Houdou Basse Mama (ESCP Europe Business School): Beware of the high-flying: the effects of corporate social responsibility and high aspirations on corporate misconduct

Recent studies find most corporations to simultaneously engage in Corporate Social Responsibility (CSR) and Corporate Social Irresponsibility (CSI). Because a minimum requirement of CSR does no harm, corporate misconduct implies that firms tend to a decoupled CSR. We argue that corporations tending to decoupled CSR are prone to

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committing misconduct. Thus, we explain firms' inconsistent behavior by using theories of moral disengagement, moral climate, and moral licensing to investigate a sample of 1,753 public corporations. Using a bivariate probit model with partial observability in a matched-sample design, we provide evidence that a firm's current CSR activities share a positive relationship with the one-year-ahead incidence of corporate misconduct. However, this effect is concentrated in firms with performance above social aspirations. We also find that for every 3 companies hit by allegations of corporate misconduct, 7 more go undetected. This result is unsettling as a low detection probability can render sanctions ineffective.

14:00 - 15:30 | HZ 8

ORG A6 | Organisation

Günther Ortmann (Universität Witten/Herdecke): Organisation, Moral und Performativität Bootstrapped induction und leere Signifikanten

Das Tagungsthema der EGOS-Konferenz 2017 in Kopenhagen lautete: „The good organization“. Was ist das? Was könnte es sein? Wann könnte eine Organisation als gut gelten? Dass Antworten von der partikularen Perspektive der Urteilenden und von kulturellen, historischen, situativen und kontextuellen Umständen abhängen, liegt so sehr auf der Hand, dass die meisten die Möglichkeit einer universell gültigen Bestimmung wohl stark bezweifeln, wenn nicht gar für abwegig halten werden. Danach, nach einer allgemeingültigen Antwort, scheint aber der Titel der Tagung zu fragen. Die folgenden, durchaus tastenden Überlegungen gehen der Intuition nach, dass die ersatzlose Preisgabe die Idee der Universalität zugunsten bloß partikulärer Antworten das letzte Wort nicht sein kann. Die Komplikationen, in die das führt, kreisen um die Konzepte „bootstrapped induction“ (Barry Barnes) und „leere Signifikanten“ (Ernesto Laclau).

Alfred Kieser (Universität Mannheim): Kann man Managementprobleme im Prinzip so diagnostizieren und „heilen“ wie Probleme von Patienten? Zur Kritik des Evidenzbasierten Managements

Das Evidenzbasierte Managements (EBMgt) wird als ein Konzept gepriesen, das Managern zu besseren Problemlösungen und damit zu mehr Professionalität verhilft. Zunächst wird der Ansatz der Evidenzbasierten Medizin (EBM) erläutert, an dem sich das EBMgt orientiert. Anschließend wird aufgezeigt, dass EBMgt, um auf Analysen aufbauen zu können, die vergleichbar sind mit denen, die EBM zugrunde liegen, auf Studien zurückgreifen können muss, die Evidenzen durch Experimente gewinnen. Ein Vergleich der Forschungsfelder Medizin und Managementwissenschaft zeigt, dass das Forschungsfeld der Medizin wesentlich homogener ist als das der Managementwissenschaft, das ontologisch und epistemologisch sehr heterogene Studien umfasst, was eine Aggregation von Wissen durch synthetisierende Auswertungen wie etwa Meta-Analysen ungemein erschwert. Diese Einschränkungen in den Voraussetzungen der Wissensgenerierung haben dazu geführt, dass von einigen Vertretern des EBMgt anstelle einer umfassenden Evidenzbasierung von Managementlösungen lediglich eine graduelle Fundierung in Form empirisch gewonnener Evidenzen angestrebt wird. Zur Klärung von Kausalitäten kommt in neueren Studien auch der wissenschaftstheoretische Ansatz des Kritischen Realismus zum Einsatz.

14:00 - 15:30 | HZ 10

ORG B6 | Organisation

Marcel Maurer, Norbert Bach, Simon Oertel (TU Ilmenau): The knowing architects of their own demise? How middle managers react to divergent organizational change

Middle managers' prospects in an organization are under debate as recent management concepts undermine their value and existence. In our inductive study of a firm that implements a post-bureaucratic organizational model that challenges the existence of middle management, we identify a typology of middle manager reactions and show how social position enables or constrains certain types of reactions. Moreover, we observe that social position itself is subject to change thereby affecting reactions of middle managers' over time. Linking research on middle management to institutional theory, we contribute to a more comprehensive understanding of middle manager behavior in situations of

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change. Moreover, we add to research on microfoundations of institutions by a better understanding of the effect of social position in the context of embedded agency.

Milena Leybold (Universität Innsbruck), *Laura Dobusch* (Radboud University), *Leonhard Dobusch* (Universität Innsbruck): The Google Memo Gate: Negotiating organizational exclusion under the banner of inclusion

While many large and well-known companies publicly advertise their commitment to values of diversity and inclusion, their sheer number of applicants forces them to continuously negotiate both premises for and actual exclusion decisions. By looking at a particularly public membership negotiation process at the company Google, we thus investigate the question how organizational exclusion is negotiated in the context of ideals of inclusion. Applying a 'communicative constitution of organizations' perspective, we find that de-/legitimization struggles of exclusion revolve around references to different inclusion ideals that are part of an overarching 'inclusion paradigm'. At the same time, our study highlights the relevance of inclusion ideals constituted outside and with only marginal contribution by individual organizations publicly committing to ideals of diversity and inclusion for their membership-related decision-making.

14:00 - 15:30 | HZ 11

ORG C6 | Organisation

Noreen Geenen, *Katrin Muehlfeld* (Universität Trier): Blurring the Line Between Man and Machine: Interpersonal, Intergroup, And Interspecies Identity as Antecedents of Employees' Resistance To Technologically-Driven Organizational Change

In light of increasing digitization and the so-called '4th industrial revolution', managers and scholars alike strive to better understand employees' resistance to organizational change (RTC)—in particular technology-related change—and its antecedents. We explore whether, and if so, how interpersonal, intergroup, and interspecies identities in-

fluence resistance to technology-related organizational change. Based on self-categorization theory, we develop a conceptual framework with an individual's perception of threat by recent technological advances as mediator. We test our model with three studies in a mixed method design (interviews, pilot survey, field study). Analyses show a mediated hampering effect of technological identity (interpersonal level) and a mediated boosting effect of socio-linguistic identity in relation to management (intergroup level), and human identity (interspecies level) on RTC. We derived practical and theoretical implications for research on organizational change, on employee identity, and on foreign language in business.

Sebastian Firk (Georg-August Universität Göttingen), *Andre Hanelt* (Universität Kassel), *Jana Oehmichen* (University of Groningen), *Michael Wolff* (Georg-August Universität Göttingen): Who Needs a Chief Digital Officer? A Contingency Analysis of a Centralized Digital Transformation Responsibility

By appointing a chief digital officer (CDO), firms decide for a distinct and central responsibility for the digital transformation of their firm. While the CDO has recently spread into the C-suite of firms across the globe, current literature lacks insights on the antecedents and performance effects of CDO appointments. Grounded in the peculiarities of the digital age, we provide theoretical arguments explaining how the decision to centralize digital transformation responsibilities and its efficacy might be subject to specific internal and external contingencies. Specifically, we predict that transformation urgency and coordination effort lead to the appointment of CDOs and positively moderate the relation between CDO appointments and firm performance. While our panel regressions of 919 American and European firms support our prediction that transformation urgency and coordination efforts are antecedents of CDO appointments, the results regarding the performance implications are mixed, revealing a differentiated perspective on CDO appointments.

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14:00 - 15:30 | HZ 13

ORG D6 | Projekt-Präsentationen

Christian Wissing, Jeannette Trenkmann (BSP Business School Berlin - Hochschule für Management): Exploring the effects of digital healthcare platforms. A grounded theory approach

Currently, numerous platforms are emerging in the healthcare sector that offer a broad, heterogeneous spectrum of automated services. Initial findings seem to promise a high economic value potential. Se-DiDoc, a platform for the placement of locum doctors, assumes that it will be possible to reduce placement costs by around 50 percent and significantly improve the short-term personnel coverage of hospitals (Sert 2018). Recare, a platform that focuses on discharge management, estimates that it can reduce a patient's average hospital stay by at least 0.5 days improving the follow-up treatment of the patient. However, criticism of digital platforms is also increasing. Amongst current research is the question of whether and how platform algorithms promote discrimination and exclusion (Schor 2017; Edelman et al. 2017) or whether the network-based platform business model has an inbuilt predisposition to form monopolies and therefore needs to be regulated (Haberhorn 2018).

Research on digital platforms and the services they offer is scant up to now and essentially focuses on technological aspects. So far, there is little evidence on the role and possible effects of platforms in the health care sector. In order to close this gap, we are aiming at systematically accessing effects of digital platforms and analyze respectively categorize them with regard to their significance in the health care sector. Based on the Grounded Theory research logic (Strauss/Corbin 1996, Strübing 2008) we conduct and analyze interviews, case studies and other empirical data with the aim to discover patterns in the data that allow us to formulate categories of potential platform effects. For this purpose, we follow a method pluralism with qualitative orientation and explorative intention. The purpose of the project is thus to provide an empirically based insight into the impact of healthcare platforms on key stakeholders in the health care system.

Alexander Buhmann (BI Norwegian Business School), *Dennis Schoeneborn* (Copenhagen Business School/Leuphana Universität Lüneburg), Kateryna Maltseva (BI Norwegian Business School), Patrick Haack (University of Lausanne): Anthropomorphizing metaphors vs. technomorphizing metonymies: Investigating key mechanisms in the attribution of organizational actorhood and responsibility

In organization theory, there are two diametrically opposed views regarding the prevalence of organizational actorhood, that is, the question to what extent organizations are portrayed (by themselves or others) as collective actors in their own right: On the one hand, scholars have empirically demonstrated a steady increase of public portrayals of organizational actorhood over the past decades, e.g., through anthropomorphized imaginations of the organizations as human-like/person-like actors or even “citizens”. On the other hand, we can observe a systematic downplaying of organizational actorhood, for instance, when social media organizations rather draw on technomorphized portrayals to describe themselves, e.g., as “networks” or “hubs”. In rhetorical terms, anthropomorphizations often work through metaphors, whereas technomorphizations can have the character of metonymies (i.e. that the product as part stands in for the company as the whole). We assume that it is especially the technomorphized/metonymic type self-portrayal that is used by firms to obfuscate organizational responsibility. In this study, we employ a series of vignette experiments to investigate the different effects of anthropomorphic/metaphorical and/or technomorphic/metonymic self-portrayals on individual attributions of organizational actorhood, legitimacy, and responsibility.

Jana Wilhelm, Erk P. Piening (Johannes Gutenberg-Universität Mainz): Identity Conflicts in Multi-Team Settings: The Moderating Role of Geographic Dispersion and Time Fragmentation

Although research on multiple team membership (MTM) has gained momentum over the last decade, it has neglected the implications of concurrent team memberships for conflicts that employees may perceive to prevail among the identities associated with each of their assign-

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ned teams. Drawing from recent research on MTM and social identity theory, we study the linkage between an individual's number of parallel team memberships and perceived identity conflict as well as the boundary conditions on this effect. More specifically, we argue that as the number of concurrent team assignments rises, so does conflict among multiple team identities. We predict this relationship to be strengthened by both the extent of geographic dispersion among the focal individual and the members of his/her teams and the extent of the individual's time fragmentation across those teams. We test our hypotheses in a sample of 208 multiteamers of five German companies employing a multi-level approach in which multiple team memberships are nested within the individual. Our study adds to the growing body of research on MTM and enriches social identity theory by contributing to a better understanding of the complex interconnections among an individual's multiple work-related identities that become simultaneously salient when one has to perform tasks on multiple teams at once. Moreover, this work offers solutions for managers to effectively mitigate potential drawbacks of their employees' engagement in multiple teams.

14:00-15:30 | SH 1.109

PERS3 | Personal

Valentin Langholf, Uta Wilkens (Ruhr-Universität Bochum): Exploring moderators of a successful implementation of agile teams

Agile software development methods are associated with a number of positive effects on innovation, performance and customer satisfaction which led to frequent adoption of agile methods in projects within and beyond software development. So far, there is little knowledge about the implementation process itself. Expert statements underline implementation challenges but a systematic inside view surveying the members of agile teams is missing. We shed light on the implementation process in a case study analysis in an international IT service company based in Germany and the United States that has both agile and traditional team structures. Data was collected at three points in time over the course of 21 months. The first survey revealed significantly lower scores for all evaluation criteria in agile than in traditional teams. In

open statements, members of agile teams demand more structure and hierarchy as well as less discussions and internal team meetings. Nine months later, the differences had vanished and 21 months later agile teams had almost higher scores than traditional teams. In addition, open statements showed no systematic differences between members of traditional and agile teams. An expert interview with the head of HR that was conducted in order to explore the reasons for the overall positive development revealed several important explanatory approaches. The identified moderators for the successful implementation of agile methods include clear responsibilities of team members, routinized processes, empowering leadership outside the agile team and a clear vision for agile team work.

Sebastian Fest, Ola Kvaloy (University of Stavanger), *Petra Nieken* (Karlsruher Institut für Technologie), Anja Schöttner (HU Berlin): Motivation and Incentives in an Online Labor Market

In this paper we present results from a large scale real effort experiment in an online labor market investigating the effect of performance pay and two common leadership techniques: Positive expectations and specific goals. We find that positive expectations have a significant negative effect on quantity - and no effect on quality - irrespective of how the workers are paid. On average, workers who receive positive expectations before they start to work, have a five percent lower output than those who do not. Goal-setting has no significant effect, neither on quantity nor quality. Performance pay, in contrast, has a strong positive effect on quantity, although we find no difference between high and low piece rates. Finally, we find no evidence of a multitask problem. Piece rates have no negative effects on the quality of work, even if it is fully possible for the workers to be less accurate and thereby substituting quality for higher quantity.

Raphael Flepp, Egon Franck (Universität Zürich): The role of boards' misperceptions in the relationship between managerial turnover and performance: Evidence from European football

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In this paper, we account for boards' misperceptions when replacing a top manager by differentiating between managerial turnover following actual poor performance and managerial turnover following seemingly poor performance due to bad luck in order to investigate their subsequent effects on performance. We focus on managerial changes within football organizations and analyze dismissals from the top European leagues. To account for the mean reversion of performance, we create a control group of non-dismissals using the nearest neighbor approach. To account for boards' misperceptions, we differentiate between dismissals and non-dismissals that occur either due to poor playing performance on the pitch or due to a sequence of bad luck, which is measured using „expected goals“. We find that dismissals after poor playing performance on the pitch increase subsequent performance, while dismissals after a series of bad luck do not. Our results have important implications regarding the design of future turnover studies and the costs of boards' ineffective turnover decisions.

14:00 - 15:30 | SH 0.107

PROD/OR | Produktionswirtschaft/Operations Research

Fereidoun Rashidi, Ralf Gössinger (TU Dortmund, Deutschland): An extended newsvendor problem formulation for setting up flexible capacity

Capacity as the maximum possible production output per period is generated by non-consumable indivisible resources (e.g. worker, machine). For being able to adapt to fluctuating capacity requirements of different types, multiple resources can be used to set up the total capacity. In this case, flexibility builds on the possibilities of activating a certain number of resources and determining their utilization for each type of capacity requirements. As soon as individual resources can be different in terms of cost, capacity amount and type-related eligibility, capacity configuration becomes a combinatorial problem. The involved decisions form a hierarchy: For setting up capacity, it has basically to be decided on the resource configuration. Building on that, adaptation decisions on activation and utilization of individual resources contained in the chosen configuration are to be taken subject to possible

requirements scenarios. In the intended paper we consider the situation in which production is faced with stochastic capacity requirements of different types and capacity can be generated by picking out one configuration from a given set of alternative resource configurations. Resources differ in their cost structure, quantitative capacity and capacity type-related eligibility. Assuming that backordering and inventory holding are not possible, opportunity cost (lost sales, idle cost) become relevant, too. The problem of setting up capacity has to be solved in such a way that the weighted sum of expected value and absolute deviation of total cost is minimized. In order to inquire the structure of optimal solutions to this problem, we develop a MILP model, conduct a full-factorial numerical study, and analyze relations between model input and output statistically.

Thorben Krüger (Volkswagen AG), *Achim Koberstein* (Europa-Universität Viadrina Frankfurt (Oder)), *Norbert Bittner* (Volkswagen AG): On coupling master production scheduling and sequencing of automotive mixed-model assembly lines (OR)

In this paper, we investigate the coupling of two major short-term planning steps in automotive manufacturing: the master production scheduling step and the car sequencing step. We propose a new linear programming based approach, which enables the consideration of sequencing requirements already in master production scheduling at a much higher level of detail compared to previous approaches. To this end, we investigate interdependencies of car sequencing rules, which so far have largely been neglected, both in practice and in the research literature. We illustrate the existence and the impact of these interdependencies and show for the case of two equipment options, that they induce additional implicit constraints, which can be represented by linear inequalities and incorporated into linear optimization models for master production scheduling. In a numerical study, we evaluate the approach and show, that it can considerably reduce costs of inventory and delay compared to existing approaches.

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Simon Emde (Aarhus University), Heiko Diefenbach, Christoph Glock (Technische Universität Darmstadt): Ergonomische Produktionslogistik mit Routenzügen

Im Angesicht einer alternden Belegschaft legt eine zunehmende Anzahl von produzierenden Unternehmen ihr Augenmerk auf die ergonomische Belastung, die durch die Materialbereitstellung am Fließband entsteht. Das ist einer der Gründe, weshalb häufige Lieferungen von Teilen in kleinen Losen zu den Arbeitsstationen entlang des Fließbands mit kleinen, elektrisch getriebenen Lieferfahrzeugen – sogenannten Routenzügen – in der Industrie so weitverbreitet sind. Der Einsatz von Routenzügen verringert allerdings nicht per se die ergonomische Last der Logistiker. Stattdessen müssen die Staupläne wohlüberlegt sein. In diesem Kontext behandeln wir das folgende Problem. Gegeben ist eine Menge von Materialbehältern mit unterschiedlichen Gewichten, die von einem Routenzug zu einer gegebenen Menge von Arbeitsstationen transportiert werden sollen. In welches Regalfach sollen die Behälter jeweils geladen werden, so dass sie zügig entladen werden können und gleichzeitig möglichst geringe ergonomische Belastung beim Be- und Entladen verursachen? Wir untersuchen die physiologische Belastung, die durch die Handhabung von Behältern auf unterschiedlichen Ebenen von Routenzugwaggons entstehen, indem wir etablierte Bewertungsmethoden aus den Arbeitswissenschaften anwenden. Wir modellieren das Optimierungsproblem als spezielles Zuordnungsproblem und entwickeln exakte und heuristische Lösungsverfahren. In einer Rechenstudie zeigen wir, dass optimale Staupläne die ergonomische Belastung der Arbeiterschaft signifikant verringern können, ohne die zeitliche Effizienz der Materialbereitstellung zu beeinträchtigen. Wir untersuchen außerdem, wie Routenzüge aus ergonomischer Perspektive ideal aufgebaut sein sollten.

14:00 - 15:30 | SH 1.106

STEU3 | Steuervermeidung und Transparenz

Raffael Speitmann, Eva Eberhartinger (Wirtschaftsuniversität Wien), Caren Sureth-Sloane (Universität Paderborn): Real Effects of Public Country-by-Country Reporting and the Firm Structure of European

Banks

European regulation mandates public country-by-country reporting for banks and is expected to increase reputational costs in case of tax haven activities. We test whether the availability of additional public information on the locations of banks' subsidiaries reduces their tax haven presence. In a preliminary difference-in-difference analysis we find that indeed, tax haven presence in "Dot-Havens" has declined significantly after the introduction of mandatory public country-by-country reporting for European banks, as compared to the insurance industry which is not subject to this regulation.

Robin Schnider (Universität Zürich), Patrick Haack (Universität Lausanne), *Andreas Georg Scherer* (Universität Zürich): Legitimacy Judgment Formation as Deliberation: Evidence from Experiments on Corporate Tax Avoidance

Research has conceptualized organizational legitimacy as a multi-level process comprising validity and propriety. Propriety refers to an individual evaluator's judgment that an organization or organizational practice is appropriate for its social context, whereas validity denotes an institutionalized, collective-level judgment of appropriateness within that context. Scholars have explored how propriety judgments form and change and focused on how propriety interacts with validity. However, research has applied a monological conception of legitimacy, ignoring the fact that propriety judgments are shaped in communication and social interaction processes. In response, we advance a dialogical conception and study the formation of propriety judgments in deliberations about corporate tax avoidance. Results of two experiments featuring direct deliberations with real representatives of a Big Four tax advisory firm and its critics and indirect deliberations via videos on social media confirm that deliberation affects propriety and offer important insights regarding the role of validity in this process. In particular, we explore the conditions under which deliberation leads to the (de-) legitimization of organizations and their practices, and we analyze the impact of peers, experts, and social media commentators in the forma-

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tion of propriety judgments. We then discuss implications for research on legitimacy and outline practical implications for business firms.

14:00 - 15:30 | HZ 12

TIE6 | New Product Development

Sebastian Glöckner, Holger Ernst (WHU - Otto Beisheim School of Management), *Anna Dubiel* (King's Business School): Sales Force Influence on New Product Developments: The Fine Line between Too Little and Too Much Sales Force Influence

Cooperation between marketing, sales, and R&D departments in new product development (NPD) projects drives new product performance. While the role of marketing throughout the NPD process has received broad attention, the role of sales has not. Prior research typically reduced the role of sales to a facilitator of market knowledge for new products pre-launch and to its functional role of selling new products post-launch. We argue that, next to these two roles, the role of salespeople as integral NPD project team members is highly important. Further, we differentiate between pure participation and influence within the NPD project team. We extend prior research by separating these two aspects and analyzing their respective impacts on each other and on NPD project performance. We use data from 104 innovation projects to test several hypotheses. The results show an inverted, u-shaped relationship between sales force influence and NPD project performance. Furthermore, we show that the effect of sales force participation on NPD project performance is fully mediated by sales force influence. We also address the determinants of sales force influence. While prior research has emphasized behavioral tactics, our findings stress that intra-organizational sources of power are equally important for sales force influence.

Valeska Maul, Robert Rose, Katharina Hölzle (Universität Potsdam): Mapping the Journal Landscape of Innovation Studies: A Bibliometric Analysis

The progressing scientific inquiry of innovation has resulted in a ma-

ture but diverse field of published research. A multitude of scholarly outlets are dedicated to the study of innovation-related phenomena and associated contexts of economics and policy, engineering, entrepreneurship, new product development, research and development, or technology management. As leading journals dedicated to either of these domains are regularly subsumed in the 'innovation' category of traditional classifications and rankings, novice readers and aspiring authors are provided with little available indication on what characterizes these heterogeneous sources of scientific knowledge on innovation. Therefore, our study is set out to bibliometrically assess the knowledge base of innovation studies, and specifically, examines the co-citation structures and topical foci for a curated selection of eleven representative outlets and their published works for the recent decade (N = 7,874 records; 2009–2018). The findings reveal distinct colleges of knowledge and highlight 'open innovation' as the key emerging topic of the past decade. In perspective, we hope to contribute to a more differentiated and systematic understanding of the field's intellectual structure and to inform innovation research readers and authors on relevant research areas.

Patrick Spieth, *Tobias Röth* (Universität Kassel), Thomas Clauß (University of Southern Denmark), Christian Urhahn (EBS Universität), Catherine P. Killen (University of Technology Sydney): Investigating the Effects of Perceived Product Portfolio Innovativeness on Consumers' Brand Perceptions

Portfolio's innovativeness is shown to be a crucial aspect in innovation management. However, research traditionally applies a firm-centric conceptualization of portfolio innovativeness and thereby neglects its signaling effects to consumers. Contrary, this study applies a consumer-centric approach to investigate the consumers' perceptions of portfolio innovativeness as an antecedent of consumers' brand perceptions. We further incorporate inconsistent insights on portfolio innovativeness by introducing a novel construct: portfolio innovativeness variety. It describes the range of novelty between the different new products and services of a firm's innovation portfolio. Drawing on the signaling theo-

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ry, the results of 691 completed questionnaires show that consumers' perceived portfolio innovativeness increases consumer-based brand equity. However, portfolio innovativeness variety moderates this relationship negatively. Further, this study explores an inverted U-shaped relationship between the portfolio innovativeness variety and brand equity. These insights suggest that a very large portfolio innovativeness variety results in consumers' confusion about a brand's offerings and that portfolio management should incorporate these insights in order to offer a balanced and value-maximized innovation portfolio. Hence, this research offers novel insights into an unexplored aspect of portfolio innovativeness by complementing research on innovation portfolios from a consumer perspective.

16:00 - 17:30 | Hörsaal HZ 9

BA-F17 | Finance Slam

Martin Reinke (LMU München), *Richard Peter* (University of Iowa): Is hedging for believers? The role of expectations in optimal production and hedging decisions

We study theoretically how firms incorporate their market view into production and hedging decisions. Several motivating examples suggest that optimism reduces the demand for hedging while ambiguity raises it when the firm's market view is favorable. We analyze the production and hedging decisions of Sandmo's (1971) competitive firm in a general model of smooth ambiguity aversion (Klibanoff et al., 2005). We distinguish between concordant and discordant uncertainty depending on whether the profitability and behavioral effects of ambiguity go in the same or opposite direction. We then identify restrictions on the firm's ambiguity preferences that allow for clear comparative static effects of optimism, pessimism, and greater ambiguity on production and hedging. Our results explain how differences in market views and ambiguity preferences generate cross-sectional variation in the demand for hedging and shed new light on so-called "selective hedging."

Désirée-Jessica Pely (LMU München): Managerial Bullshitting and M&A Performance

This study examines takeover motives stated by CEOs in press releases and general media. I find that the more motives are claimed by the manager for pursuing M&As, the poorer the transaction. Specifically, managers use special merger rhetoric to whitewash a deal which leads to inferior short- and long-term performance. For example, if a long-short portfolio strategy is applied on single vs. multi-motive bidders, excess returns of approx. 13% can be achieved after five years. Claiming many M&A synergies is linked to a bullshitting behavior and managerial overconfidence to which an average shareholder overreacts. However, institutional investors see the manager's impression management through and correctly incorporate the single- vs. multi-M&A information into prices already at deal announcement. If complexities with regard claimed synergies are reduced, the average shareholders' behavioral bias of overreaction is decreased. When computational linguistics are applied to objectively quantify M&A synergies, the results are even more significant.

Tobias Böhmer (Ruhr-Universität Bochum): M&A communication and analysts' forecasts: Evidence from conference calls

In this paper, I examine the impact of voluntary disclosure around M&A announcements on analysts' forecast properties. Using conference calls held in conjunction with M&A transactions (M&A calls), I find that analysts' earnings forecasts for firms providing additional transparency are more accurate and less dispersed relative to those that do not. I also find that these relations are stronger for larger deals, higher analyst participation, and M&A calls that provide more precise information. My results are robust for different econometric specifications, including controlling for fixed-effects, confounding events and self-selection bias. Overall, these findings underscore the importance of capital market communication for financial analysts, especially when confronted with increased uncertainty in non-routine accounting events.

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LOG | Logistik

Herbert Kotzab, Ilja Bäuml, Paul Gerken (Universität Bremen): The intellectual foundation of Supply Chain Integration

Supply chain integration (SCI) is a key prerequisite of Supply Chain Management (SCM) (Mouritsen et al. 2003). The strategic importance of SCI is supported by Frohlich and Westbrook (2001) who were the first to show the value of integrating suppliers, manufacturers and customers. Many researchers examined the impact of SCI on firm performance and proved the positive relationship between these two constructs (e.g. Flynn et al. 2010, Prajogo and Olhager 2012, Fabbe-Costes and Jahre 2008). What is lacking is an attempt to identify the roots of the SCI discussion within SCM literature. Consequently, the goal of this paper is to identify and map the intellectual foundation of SCI research domain. We diagnose the most influential works, portray their interrelationships and reveal citation clusters/themes by collecting and analyzing data, which we retrieved from the Web of Science Core Collection by searching for relevant articles within the period between 1995 and 2019. Our final sample includes more than 1,700 articles by more than 3,000 authors from 38 journals. This data set contains more than 53,000 citations, which we mapped with the R tool bibliometrix with the means of citation and co-citation analysis. The overall results show that the intellectual roots of SCI can be found in journals like IJPE, IJPR, SCM:IJ, IJPOM, PP&C, JOM or IJPDLM (all journals with a count of more than 80 citations). A closer look at the 30 most cited papers show a mix of interpretative as well as methodological-theoretical content, which co-citation analysis condenses to two clear citation clusters. Furthermore the results show that empirical SCI-research pursues its theoretical foundation within the dynamic capability as well as in the resource-based view.

Matthias Klumpp (Universität Göttingen), Caroline Ruiner (Universität Hohenheim): Digital Logistics: Relevant Changes to Transaction Cost Positions and Workforce Perception of Autonomy and Control

Logistics is currently experiencing fundamental digitalization developments, for example through new business models based on online platforms like Flexport, Uber Freight or Lieferando. Digital development encompasses changes in process and transaction costs as well as for the individual workplaces of employees. The paper examines the effects of these technologically driven changes on the employment relationships of logistics workers with colleagues and their supervisors using the example of two interview case studies in the field of urban food distribution. It becomes obvious that an ambivalent dichotomy between autonomy on the one hand and control on the other hand is reinforced by digitalization, especially in the self-perception of the workforce. Novel concepts such as „gamification“ play a just as important role as traditional factors in logistics such as flexibility, speed and customer satisfaction. For a structured consideration and classification of this interrelation in digital business models for transport services, a connection to transaction cost theory as well as a classification are presented allowing to estimate the resulting effects for workers and firms.

Hendrik Lager, *Alfredo Virgillito* (Technische Universität Dortmund):
Digitisation of logistics work: Ergonomic Improvements vs. work intensification

Digital technologies and solutions are often seen as the answer to cope with the increasing demands for individual products and services and short delivery times. They interfere with the existing socio-technical system of companies and change the conditions of work. Hence they open up new and diverse possibilities to shape the human-machine-interaction. In the debate about digitisation and Industry 4.0 the implementation of digital technologies often refers either to potentials for better working conditions or the loss of jobs through automatization. While many scholars today are more and more critical regarding the disruptive job loss hypothesis, the results regarding better work conditions vary. Better working conditions can arise in two different areas: The first area is linked to a higher degree of self-organisation and autonomy and refers to a more fulfilling work experience. The second area – which we are focussing on – are ergonomic improvements for

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employees by substituting repetitive and/or physically hard work in logistics through hands-free order picking, vital tracking, lifting aids, exo-skeletons or reducing hand movements with the use of smart glasses. In consequence, through the substitution of the ergonomically disadvantageous tasks we often see a rise of 'easier' tasks. Instead of doing one straining work task now three easier tasks have to be done. Thus our main focus is how the ergonomic improvements relate to the intensification of tasks that follows.

In this talk we present empirical findings of the project "Innovationlab – Hybrid Services in Logistics" to show, (1) which logistic tasks are substituted due to the ergonomic improvements by the implementation of digital technologies, (2) which tasks are added and (3) if the ergonomic improvements are sustainable or if they are eliminated or overcompensated by a digitally enabled intensification of work.

16:00 - 17:30 | SH 0.107

LOG/OR3 | Logistik/Operations Research

Thomas Kirschstein (Martin-Luther-Universität Halle-Wittenberg):
Vergleichende Bewertung der Paketdistribution mit Drohnen und Lieferwagen (LOG)

Drohnen gelten als eine der technologischen Innovationen, die das Potential haben, zukünftige Logistikprozesse zu revolutionieren. Dies begründen viele mit, dass die avisierten Leistungseigenschaften von Drohnen den aktuellen Herausforderungen der Logistikdienstleister, insbesondere in den Bereichen City-Logistik und Last-Mile-Logistik, entsprechen. Drohnen gelten als schnell, flexible und kostengünstig. Darüber hinaus gelten Drohnen auch als umweltfreundlich, da sie E-Fahrzeuge darstellen. Kritisch werden dagegen insbesondere organisatorische (Übergabeproblematik), sicherheitsspezifische (Unfälle) und versichersicherungsspezifische (Haftung) Aspekte gesehen.

Weiterhin ist bis dato unklar, inwieweit sich die versprochenen Potentiale tatsächlich realisieren lassen, wenn ganze Distributionssysteme auf Drohnen umgerüstet werden. In diesem Vortrag wird daher untersucht, wie hoch der Energiebedarf für die stationäre Paketdistribution bei Nutzung von Drohnen sowie konventionellen und elektrischen

Lieferwagen ist. Dabei zeigt sich, dass Umwelteinflüsse wie Windbedingungen und die Schwebflugdauer einen bedeutenden Einfluss auf den Energiebedarf von Drohnen haben. Die Ergebnisse von Simulationsrechnungen deuten darauf hin, dass ein rein drohnen-basiertes Paket-distributionssystem deutlich mehr Energie benötigt als die Distribution mit Lieferwagen. Insbesondere E-Lieferwagen zeigen sowohl einen geringeren Energieverbrauch als auch geringere Emissionen in den meisten Szenarien.

Tino Henke (Otto-von-Guericke-Universität Magdeburg): Analyzing the benefits of using mobile parcel lockers for last-mile deliveries (OR)

Growing e-commerce, increasing urbanization, and environmental concerns have led to the introduction of several innovative last-mile delivery concepts in recent years with the intent of overcoming deficits of traditional attended home deliveries. Such concepts cover different pick-up concepts like (fixed) parcel lockers, distribution by alternatively-powered vehicles like cargo bikes, or deliveries by unmanned vehicles like drones. Another recently introduced concept is the usage of mobile parcel lockers. Similarly to the already well-established fixed parcel lockers, mobile parcel lockers contain several lockers in each of which a parcel can be stored for individual customer collection. In contrast, however, mobile parcel lockers are smaller and can be moved to a different position each day or even multiple times a day.

Considering mobile parcel lockers for last-mile deliveries gives rise to interesting optimization problems which combine aspects of location planning and vehicle routing. In this presentation, two particular operational planning problems are regarded: (1) A problem in which customers are to be delivered by mobile parcel lockers, only; and (2) a problem in which the service provider is able to choose between fulfillment by a mobile parcel locker or an attended home delivery for each customer. By means of numerical experiments, the benefits of using mobile parcel lockers for last-mile deliveries are analyzed - especially in comparison to already well-established delivery concepts as attended home deliveries or fixed parcel lockers.

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Lin Xie (Leuphana Universität Lüneburg): Analyzing the order picking problem in robotic assisted fulfillment systems as a multi-depot heterogeneous vehicle routing problem (LOG)

Due to increasing growth in the e-commerce sector, automated warehousing systems are widely applied to increase picking efficiency and accuracy. Many automated warehousing systems are expensive to implement and upgrade, since a new shelf system and new working stations are needed to install, such as the systems of Amazon Robotics or Swisslog Autostore. An ideal automated warehousing system needs to be simple and quick to deploy and to upgrade. It should work in any existing warehousing system. Furthermore, the cooperation between robots and human workers should be possible. Robotic Assisted Fulfillment Systems (RAFSs) are such types of warehousing systems, for example Locus Robotics and 6 River Systems. Instead of sending human workers to the inventory area to transport, to search, to pick the ordered items and to refill inventory, the transport is done by robots, the searching is done by the system, and the human workers do all the remaining tasks.

In such a system, once a robot is near to a picker, the picker is alarmed and he can put the ordered items onto the robot. Then the robot goes to the next picker or goes back to a packing station. Packers work at the packing stations. There they pack the ordered items. Also, robots can carry items to the inventory area, so that pickers can refill inventory.

In response to e-commerce volume growth and seasonal peaks, warehouse operation is needed to be optimized by making the picking and refilling processes more efficient. In this paper, we formulate the picking and refilling processes in RAFSs as a multi-depot heterogeneous vehicle routing problem, both with three-index and two-commodity flow formulations. Then we solve it with different metaheuristics, such as Variable Neighborhood Search. Furthermore, we test and compare our approaches in a simulation framework.

16:00 - 17:30 | SH 1.109

PERS4 | Personal

Patrick Kampkötter (Eberhard Karls Universität Tübingen), Matthias Efling (HEC Paris), Harald Hau (University of Geneva and Swiss Finance Institute), Jean-Charles Rochet (University of Geneva and Swiss Finance Institute/University of Zurich): Bank Bonus Pay as a Risk Sharing Contract

We argue that risk sharing motivates the bank-wide structure of bonus pay. In the presence of financial frictions that make external financing costly, the optimal contract between shareholders and employees involves some degree of risk sharing whereby bonus pay partially absorbs earnings shocks. Using payroll data for 1.26 million employee-years in all functional divisions of Austrian, German, and Swiss banks, we uncover several empirical patterns in bonus pay that are difficult to rationalize with incentive theories of bonus pay - but support an important risk sharing motive. In particular, bonuses respond to performance shocks that are outside the control of employees because they originate in other bank divisions or even outside the bank.

Christian Eggenberger, Uschi Backes-Gellner (Universität Zürich): IT Skills, Occupation Specificity and Job Separations

This paper examines how workers' earnings change after involuntary job separations depending on the workers' acquired IT skills and the specificity of their occupational training. We expect that IT skills can reduce or amplify earnings losses of workers with specific occupational skill bundles. Our paper uses information on all skills that workers acquire in their occupational training. On one hand, we categorize IT skills found in training curricula into (a) generic IT skills useful in any context (e.g., configuring software) and expert IT skills (e.g., specific programming languages). On the other hand, we distinguish between more specific and less specific occupations by comparing that occupation's skill bundle to the skill needs of the overall labor market. Our results show that generic IT skills are positively associated with higher earnings after involuntary separations; expert IT skills are not. The positive correlation

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between generic IT skills and earnings is strongest for workers in specific occupations, who otherwise have the largest earnings losses after involuntary separations.

Paul Hensen, Martin Schneider (Universität Paderborn): Types of Commitment and Patterns of Participation and Loyalty on a Crowdfunding Platform. A Case Study Applying Fuzzy-Set Qualitative Comparative Analysis

A new form of flexible employment in the digital economy is “crowdworking”: Companies source out online tasks to specialized crowdsourcing platforms. The platforms advertise the tasks to their registered free-lancers – the crowdworkers – who can perform a job in return for a fixed price. Crowdfunding platforms that focus on tasks with considerable skill needs such as designing are dependent on committed expert workers – but they do not know much about a heterogeneous and potentially footloose crowd. In this paper, we therefore explore why workers are committed to a platform, how a platform’s incentive system matters for crowdworker commitment, and how commitment influences work hours (participation) and intention to stay (loyalty). The study is based on a survey among 204 workers registered with a text creation platform. It runs a sophisticated rating-based incentive system: Workers have access to more challenging tasks and better pay once they have achieved a higher performance rating (“five stars”). The system generates commitment because it appeals to differing worker motives for engaging on the platform. Based on their motives to do crowdwork and their levels of satisfaction with the incentive system, we identify six groups of committed workers applying fuzzy-set qualitative comparative analysis (fs/QCA). We also show that calculative commitment among workers is associated with more work hours, and affective commitment with a stronger intention to stay. Overall, this paper adapts the concept of organizational commitment to the platform context and shows how distinct groups of committed workers can be identified within a workforce crowd.

16:00 - 17:30 | SH 1.106

STEU4 | Steuervermeidung multinationaler Unternehmen

Carla Pöschel (Freie Universität Berlin): Incentive Effects of R&D Tax Incentives - A Meta-Regression Analysis Focusing on R&D Tax Policy Designs

Despite the growing literature on the effectiveness of R&D tax incentives, little is known about differing design aspects of the underlying R&D tax policies. In this paper, I apply sophisticated meta-regression methodology to separate the distinct provisions through which various R&D tax policies affect firms' R&D expenditure. My results indicate on average larger input additionality effects of hybrid tax regimes compared to volume-based schemes, while incremental tax measures seem to provide the lowest incentives for firms. My findings are particularly important for policy makers who are continuously optimizing the design of an R&D tax policy.

Jens Mueller, Arndt Weinrich (Universität Paderborn): Tax Knowledge Diffusion via Strategic Alliances

This study examines strategic alliances as channels for tax knowledge diffusion between firms. Although strategic alliances are primarily expected to foster their main business purposes, we focus on whether tax knowledge potentially diffuses as a second order effect of peer-to-peer cooperation. To tease out diffusion of tax knowledge, we investigate changes in the tax planning behavior of high-tax firms in strategic alliances with low-tax firms in comparison to high-tax firms in strategic alliances with other high-tax firms. Our results suggest an economically meaningful decrease of high-tax firms' cash effective tax rates when cooperating with low-tax firms. Additionally, we find that this adjustment occurs within two years of a strategic alliance's initiation. We apply textual analysis to control for the strategic alliances' main business purposes in our analyses. Because these activities do not appear to drive our findings, we argue to identify tax knowledge diffusion as a second order effect and conjecture that strategic alliances are not intended to be tax planning investments. Finally, we test whether partner characteristics intensify or mitigate the identified effects. Overall, our results

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provide robust evidence for tax knowledge diffusion via strategic alliances.

Reinald Koch, Markus Gamm, Henning Giese (Katholische Universität Eichstätt-Ingolstadt): Tax avoidance and the use of joint managers within multinational enterprises

This paper investigates to what extent multinational enterprises (MNE) strategically choose subsidiary managers in order to facilitate tax planning. Using a cross-section data set taken from the AMADEUS database, we show that managers that jointly work for a foreign subsidiary and the parent company are observed more frequently if the subsidiary is located in a high-tax country. Similarly, managers that have co-positions in different foreign subsidiaries are found, in particular, in subsidiaries with very high or very low tax rates. We argue that these subsidiaries are particularly relevant for the application of tax planning strategies and that the use of such a joint management structure reduces a potential conflict of interest between the MNE's and the manager's priorities. Lastly, we show that its application is successful in terms of lowering the effective tax rate of the MNE.

16:00 - 17:30 | HZ 12

TIE7 | Innovation: Policy and Education

David B. Audretsch (Indiana University Bloomington), Erik E. Lehmann (Universität Augsburg), *Matthias Menter* (Friedrich-Schiller-Universität Jena), Nikolaus Seitz (Universität Augsburg): Entrepreneurship Policy: Have We Been Asking the Wrong Question?

The effectiveness of entrepreneurship policies is discussed controversially in the literature. This paper suggests that we may have been asking the wrong question, i.e. whether innovation and entrepreneurship policies promote innovative entrepreneurship. This question implicitly assumes the existence of a singular and homogeneous outcome of entrepreneurial activities. We take a rather different perspective in asking which type of policy is more conducive to innovative entrepreneurship and under which conditions. Investigating the policy mix in Germany,

our results suggest that the literature has been amiss in characterizing entrepreneurship and innovation policy as a homogeneous and singular approach. Rather this paper proposes that different types of policies will impact innovative entrepreneurship differently depending both on the particular type of policy as well as the specific policy context.

James A. Cunningham (Northumbria University), *Matthias Menter* (Friedrich-Schiller-Universität Jena): Transformational Change in Higher Education: Does the Evolution Towards Entrepreneurial Universities Influence Regional High-Technology Entrepreneurship?

The purpose of this paper is to examine whether entrepreneurial university transformational change influences high-technology entrepreneurship. While there has been a growing body of research on entrepreneurial universities, none has examined how their transformation influences regional high-technology entrepreneurship. Set in the German context, we focus on the German Excellence Initiative, a higher education policy intervention designed to foster the transformation of German universities towards an entrepreneurial paradigm. Our results reveal that universities that have adapted an entrepreneurial paradigm serve as a positive and significant element impacting regional high-technology entrepreneurship. In addition, our study highlights that especially holistic policy instruments that consider not only specific dimensions of an entrepreneurial architecture prove to be effective. However, we also find that entrepreneurship education does not seem to have a significant effect on high-technology entrepreneurship, indicating the potential lack of target group-specific education within the German university landscape. Based on our results, we conclude our paper by outlining implications for policy makers, high-technology entrepreneurs and university managers as well as present future avenues for research.

Patrick Lehnert, Curdin Pfister (University of Zürich), *Dietmar Harhoff* (Max-Planck-Institut für Innovation und Wettbewerb), *Uschi Backes-Gellner* (University of Zürich): The Innovation Effect of the Introduction of Universities of Applied Sciences in Germany: Interdependencies

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Between Different Types of Research Institutions

This study analyzes the innovation effect of Universities of Applied Sciences (UASs) in Germany and particularly focuses on the role of interdependencies between basic and applied research institutions. We exploit variation in the location and timing of the establishment of UASs to compare the development of patents between regions with and without a UAS. To identify the role of complementarities between basic and applied research institutions, we investigate whether the innovation effect of a newly established UAS depends on the presence of other public research institutions within a region. To control for time-invariant regional heterogeneity, we use fixed effects estimation. To adjust for time-variant factors determining the locations of UASs, we use a measure of regional urban land cover from 30 years of satellite data as a proxy for regional economic activity. Our results show that the effects of UASs on the number of patents and patent citations are positive and significant only if a UAS is established in a region where other research institutions existed prior to the establishment of a UAS. This interdependency indicates a strong complementarity between UASs and other research institutions.

16:00 - 17:30 | SH 0.109

VHB-Thema | Erfolgreiche Wissenschaftskommunikation: Best Practice

Moderation: *Prof. Dr. Deborah Schanz* (LMU München)

Prof. Dr. Thomas Hutzschenreuter (TU München)

Heike Göbel (FAZ, verantwortliche Redakteurin für Wirtschaftspolitik)

Prof. Dr. Dominika Langenmayr (Katholische Universität Eichstätt-Ingolstadt)

Wie erreiche ich als Wissenschaftler/in gesellschaftlichen Impact? Wissenschaftsministerin Karliczek hat Ende 2019 in ihrem „Grundsatzpapier Wissenschaftskommunikation“ mehr Dialog zwischen Wissenschaft und Gesellschaft gefordert; auch die DFG rückt das Thema immer mehr in den Vordergrund. Doch viele Wissenschaftler/innen haben sich mit dem Thema noch wenig befasst.

Auf dem Panel diskutieren erfahrene Experten, wie ein Einstieg in eine erfolgreiche Kommunikation gelingen kann, welche Zielgruppen wie erreicht werden und welche Vor- und Nachteile verschiedene Kommunikationskanäle haben. Unter anderem geht es um die Fragen: Wie bespiele ich diese Kanäle erfolgreich; wie kann ich sichtbar sein, aber die Qualität hochhalten? Wie erreiche ich die Politik? Wie kann ich erreichen, dass die Öffentlichkeit und die Medien sich für meine Themen (meine Forschungsprojekte) interessiert; bzw. inwiefern muss ich mich an die Nachfrage „anpassen“? Für welche Themen interessieren die Medien sich? Welche Best Practice hat sich für wen etabliert?

17:45 - 19:15 | SH 1.109

PERS5 | Personal

Alina Köchling, Marius Wehner (Heinrich-Heine-Universität Düsseldorf):
Discriminated by an algorithm: A Systematic Review of Discrimination and Fairness by Algorithmic Decision-Making in the Context of HR recruitment and HR development

Algorithmic decision-making is becoming increasingly common as a new source of advice in HRM. Firms implement algorithmic decision-making into their HR recruitment and HR development processes to save costs and to increase efficiency, and moreover objectivity. However, although algorithmic decision-making can also yield to unfair treatment of certain groups of people and implicit discrimination, current knowledge about the threats of unfairness and (implicit) discrimination by algorithmic decision-making is largely unexplored in the HRM context. Our goal is to clarify the current state, identify research gaps, and provide important future research directions. Based on a review of 49 journal articles, we provide an integrated framework of the management research and computer science research and critically evaluate pitfalls and challenges related to algorithmic decision-making in two important HR functions, namely HR recruitment and HR development. We offer fundamentally important theoretical and practical implications on how to deal with or avoid these issues.

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Nicole Lettner (Johannes Kepler Universität Linz), *Stefan Wilhelm*, *Stefan Güldenber*g (Universität Liechtenstein), *Wolfgang Güttel* (Johannes Kepler Universität Linz): *Customers as Experts: Be Strategic About Your Customers Because They Know More than You and are Willing to Share*

Customers have long been seen as pure passive consumers of goods and services. Management approaches like total quality management, open innovation, open strategy and co-value creation have changed that picture during the past decades. The customer today is no longer just a passive need-seeker, but gets more and more activated and involved into value creation and knowledge exchange processes of companies. Companies use customers as experts, but less attention is drawn on the motivational foundation of them in contributing to knowledge exchange and value creation processes. Especially SMEs rely on customers as experts as their resources are scarce. We shed light on the different motivational foundation of various customer as experts-types. Our case study-based research shows that personal reputation, access to information, impact on product configuration or joint strategy development are main reasons for them in engaging in knowledge exchange and value creation processes. We contribute to existing literature by explaining the motivational foundation of different customer types, interaction forms, partner selection and provided knowledge.

17:45 - 19:15 | HZ 12

TIE8 | Adoption and Diffusion of Innovation

Herbert Endres (Universität Regensburg), *Stefan Hüs*ig (TU Chemnitz): *Who is in the Driver Seat of the Digital Innovation Process? The Role of Champions in driving the Usage of Innovation Management Software*

Current innovation management research addresses the general importance of champions for New Product Development (NPD) IT tools usage. Nevertheless, only little is known about (a) which champions drive the usage of IT tools for the NPD process, and (b) which champions are helpful in which application area inside the company. This is important for managers and developers to know in order to choose and leverage the right champions for improving the usage of IT tools in

the NPD process and therefore increase NPD performance metrics. In this paper, we empirically investigate various champions influencing the usage frequency of a specific class of software tools to support the digitalization of innovation management methods and activities, which is called Innovation Management Software (IMS). We thereby build on the resource-based view and use data from innovation managers of 146 German industrial firms. Therefore, our study sheds light on the digital innovation process and extends the current understanding of the role of champions in NPD IT tool usage.

Stefan Trautwein (Albert-Ludwigs-Universität Freiburg), *Christian Arnold* (HWTk Hochschule für Wirtschaft, Technik und Kultur Baden-Baden), *Jörg Lindenmeier* (Albert-Ludwigs-Universität Freiburg): The Effects of Technology Affinity, Prior Customer Journey Experience and Brand Familiarity on the Acceptance of Smart e-Services Innovations

Based on the behavioral reasoning theory, we delineate a model that explains acceptance of smart e-services innovations (SEI). We assume a mediational relationship among technology affinity, consumers' attitudes towards the adoption of SEI and their inclination to adopt them. Contingent on the extent of brand familiarity, we hypothesize an additional mediational relationship among customer journey experience (CJE), consumers' attitudes and their innovation acceptance. Results are largely in line with the model hypotheses: First, technology affinity affects adoption intention indirectly via attitude towards SEI. Second, CJE has a significant (in-) direct effect on adoption intention in case of average and high brand familiarity. For low brand familiarity, CJE neither has a significant direct effect nor a significant indirect effect on SEI acceptance. Based on the empirical findings, the present paper discusses practical implications, study limitations and avenues for future research.

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Stefanie Steinhauser (Universität Regensburg): Digital Transformation in Health Care: Diffusion Determinants of Digital Innovations in Incumbent Organizations

Digital transformation has the potential to restructure and revolve industries along with their products and services. Extant literature often focuses on incumbents' inertia with respect to innovations that possess the potential to disrupt their processes and business models. However, incumbents may be able to invest appropriately in digital innovations if they possess the motivation and ability to do so. In this paper, I investigate diffusion determinants on the contextual, organizational, and individual level. Institutional theory, the resource-based view, and technology acceptance literature present theoretical lenses for studying incumbents' motivation and ability to adopt and use digital innovations in health care. I employ a large-scale dataset of European physicians in order to test the impact of various antecedents on the adoption and usage of telemedicine. The results from factor analyses and logistic regressions indicate that antecedents and their effect mechanisms may differ between adoption and usage. Only isomorphic pressure, perceived outcome quality, and complementary assets significantly and consistently foster both adoption and usage. Thus, these institutional and organizational factors show robust effects on the implementation process. Formal institutions and individual determinants exhibit an ambiguous and stage-dependent impact on adoption and usage. Further, the findings suggest that motivation-related antecedents may have a higher impact on the likelihood of adoption and usage of telemedicine than ability-related factors. Overall, these findings advance the understanding of contextual, organizational, and individual drivers of the diffusion of digital innovations in regulated contexts and provide managers and policy makers with important recommendations.

