

Curriculum Vitae

Contact Johannes Kepler University
Institute of Management Accounting
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Year of birth 1964



Education

1990 Diploma in Business Administration, Mannheim University (Germany)

1995 Doctorate in Business Administration (summa cum laude) with health economics as a minor, Faculty of Business Administration, Mannheim University (Germany)

2007 venia legendi in Business Administration, Faculty of Business Administration, Mannheim University (Germany)

Academic Positions

July - Sept 2019 Visiting scholar New Zealand Massey University Palmerston North and Victoria University Wellington

Jan- Feb 2019 Visiting scholar, Department of Accounting, Aston University, Birmingham (UK) and Faculty of Social Sciences, University of Antwerp (Belgium)

Oct 2015-June 2016 Vice-Rector for human resources, diversity and information technology, Johannes Kepler University Linz (Austria)

Oct 2014-March 2015 Sabbatical/Visiting scholar, School of Accounting and Finance, University of Adelaide (Australia)

2008-PRESENT Full Professor of Business Administration and Head of the Institute for Management Accounting, Johannes Kepler University Linz (Austria)

2004-2008 Professor of Business Administration at the Protestant University of Applied Sciences, Darmstadt (Germany),

	Academic Director of a Master Program (Management in Social Organisations)
1997-2003	Assistant Professor of Public and Nonprofit Management, Faculty of Business Administration, Mannheim University (Germany)
1990-1995	Research assistant at the Institute for Public and Nonprofit Management, Faculty of Business Administration, Mannheim University (Germany)

Honours

2016	Member of the European Academy of Sciences and Arts
2018	Landeskulturpreis für Sozial- und Wirtschaftswissenschaften (Honorary Award by the State of Upper Austria for Social Sciences, Economics and Business Administration)
2012	Professorship for Public Management and Public Accounting (University of Freiburg, declined)

International scientific commissions

since October 2021	President of the CIRIEC (International Centre of Research and Information on the Public, Social and Cooperative Economy) German Speaking Scientific Council
since October 2021	President of the CIRIEC International Scientific Council (ISC)
2012-2014	Chair of the scientific commission „Öffentliche Betriebswirtschaftslehre“ (Public and Nonprofit Management) of the German Academic Association of Business Research
since 2012	Member of the International Board and member of the International Scientific Council of CIRIEC (Liege, Belgium)
2011-2019	Board member of the CIGAR (Comparative International Governmental Accounting Research) Network
since 2010	member of the Germany scientific advisory board of CIRIEC Germany/BVÖD
2012-2015	Chair persons on a working group of CIRIEC Germany on sustainability management in state-owned enterprises (together with Ludwig Theuvsen)

2004-2005	Member of the scientific advisory board of the research project "Civic Engagement and Management" commissioned by the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth, Berlin
2003-2006	Member of the International Scientific Working Group "Regimes of governance and general interest in social services and healthcare", Liege and Oslo
since 2002	Member of the International scientific working group "public services and public enterprises" of CIRIEC
2000-2005	German scientific advisory council for the BMFSJ - Research Project "Bürgerschaftliches Engagement und Management", Berlin and Munich
2000-2004	International working group „Future of Civil Society - Making European Nonprofit Organisations Work“, Berlin and Muenster
1999-2001	International scientific working group „Assessing the performance of services of general economic interest provided for customers“ of the CEEP/CIRIEC- Project „Conditions for the supply of services of general economic interest under the new article 16“, Brussels
1998-1999	International scientific commission of CIRIEC „Regulation versus Public Property“, Brussels

Academic association

Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA); European Academy of Management (EURAM), European Accounting Association (EAA), European Institute for Advanced Studies in Management (EIASM), European Group of Public Administration (EGPA), German Academic Association of Business Research (VHB), German Association of University Professors and Lectures (DHV), International Research Society for Public Management (IRSPM), Schmalenbachgesellschaft

Regular reviewer

Accounting, Auditing & Accountability Journal, Annals of Public and Cooperative Economics, Baltic Journal of Management, Critical Perspectives on Accounting, Der Moderne Staat, European Academy of Management (annual conference), European Accounting Association (annual conference), Financial Accountability and Management, Government International Quarterly, International Journal for Productivity and Performance Management, International Journal of Public Administration, International Journal of Public Sector Management, International Review of Administrative Sciences, International Review of Managerial Sciences, Management Accounting Research,

Journal of Business Economics, Journal of Business Ethics, Journal of Cleaner Production, Nonprofit Voluntary Sector Quarterly, Public Administration Review, Public Administration Quarterly, Public Performance and Management Review, Review of Managerial Science, VHB Jahrestagung (annual conference), Voluntas, Zeitschrift für Gemeinwirtschaft und Gemeinwohl (Journal of Social Economy and Common Welfare)

Guest editor and Editorial Boards

- Journal of Applied Accounting Research
- Annals of Public and Cooperative Economics
- International Journal of Productivity and Performance Measurement
- Journal of Public Budgeting, Accounting & Financial Management
- Public Administration Quarterly
- Public Performance and Management Review
- Review of Managerial Science
- Zeitschrift für Gemeinwirtschaft und Gemeinwohl (Journal of Social Economy and Common Welfare)
- Zeitschrift für öffentliche und gemeinwirtschaftliche Unternehmen (Journal of Public and Nonprofit Services)
- Book Series Public Service Accounting and Accountability

International conferences: organizing functions (since 2008)

- 15th International NPO-Colloquium, Conference Co-Organizer, 4th and 5th April 2024, Frankfurt am Main, Germany
- 14th International NPO-Colloquium, Conference Co-Organizer, 8th and 9th April 2021, Johannes Kepler University Linz, Austria.
- 15th CIGAR PhD Colloquium, Co-Organizer, 23th June 2021, Online
- 14th CIGAR PhD Colloquium, Co-Organizer, 15th June 2020, Dramen, Norway
- 14th CIGAR Workshop, Co-Organizer, 16th and 17th June 2020, Dramen, Norway
- 13th CIGAR PhD Colloquium, Co-Organizer, 12th June 2019, Amsterdam, The Netherlands.
- 17th Biannual CIGAR Conference, Chair: Integrated Reporting, 13th-14th June 2019, Amsterdam, The Netherlands.
- 12th CIGAR PhD Colloquium, Co-Organizer, 4th July 2018, University of Zagreb, Croatia.
- 14th CIGAR Workshop, Co-Organizer, 5 - 6 July 2018, Zagreb, Croatia
- 13th International Conference of the ISTR, 10th - 14th July, Vrije University Amsterdam, The Netherlands
- 13th International NPO-Colloquium, Conference Co-Organizer (together with René Andeßner and Markus Gmür), 18th - 19th April 2018, University of Fribourg, Switzerland.
- 16th Biannual CIGAR, Conference Co-Organizer, 8th and 9th June 2017, University of Coimbra and University of Porto, Porto, Portugal.
- 11th CIGAR PhD Workshop, Co-Organizer, 7th June 2017, Porto, Portugal.

- AAAJ Special Forum Workshop, 15th - 16th May 2017, session chair and discussant, Kozminski University, Warsaw. Poland.
- 40th EAA Annual Conference, 10th - 12th May 2017, Valencia, session chair and discussant.
- 21th Annual Conference of the International Research Society for Public Management (IRSPM), Track Organizer: Public Value: Governance Mechanism for creating Public Value Co-Organizer, 19th - 21th April 2017, Corvinius University, Budapest, Hungary.
- 8th Asia-Pacific Interdisciplinary Research in Accounting Conference (APIRA), Track chair and discussant, 13th to 15th July 2016, RMIT University, Melbourne, Australia.
- 13th CIGAR Workshop, Co-Organizer and track chair, 7th - 9th July 2016, Victoria University, Wellington, New Zealand.
- 10th CIGAR PhD Workshop, Co-Organizer, 7th July 2016, Victoria University, Wellington, New Zealand.
- 4th Austrian Early Scholars Workshop in Management, Co-Organizer, 19th - 20th May 2016, Johannes Kepler University, Linz, Austria.
- 12th International NPO-Colloquium, Co-Organizer, 20th - 24th April 2016, Georg-August University, Göttingen, Germany.
- 15th International Symposium on Public Sector Management, Co-Organizer, 2nd July - 3rd July 2015, University of Hamburg, Hamburg, Germany.
- 15th Biannual CIGAR Conference, Conference Co-Organizer, 4th - 5th June 2015, University of Malta, Valetta, Malta.
- 14th International Symposium on Public Sector Management: Public Governance, Conference Co-Organizer, 3rd - 5th July 2014, SRH-University: Campus Dresden, Dresden, Germany.
- 76th VHB Annual Conference, member of the scientific programme commission, 11th - 13th June 2014, University of Leipzig, Germany.
- 38th EAA Annual Conference, member of the scientific programme commission 21st - 24th May, Tallin, Estonia.
- 3rd Austrian Early Scholars Workshop in Management, Co-Organizer, 7th - 8th May 2015, Johannes Kepler University, Linz, Austria.
- 19th Conference of the International Research Society for Public Management Public Sector: Accounting and Public Sector Accountability, Track Co-Organizer, 9th - 11th April 2014, University of Ottawa, Canada
- 11th International NPO-Colloquium, Conference Co-Organizer, 3rd - 4th April 2014, Johannes Kepler University Linz, Austria.
- 4th CIRIEC International Research Conference on Social Economy, Conference Co-Organizer, 24th - 26th October 2013, University of Antwerp, Belgium.
- Annual Conference of German Academic Association for Business Research's scientific commission for public and nonprofit management, Conference Organizer, 26th - 27th September 2013, Johannes Kepler University Linz, Austria.
- 14th Biannual CIGAR Conference), Conference Co-Organizer, 2nd - 3rd September 2013, University of Birmingham, Birmingham, United Kingdom.
- 13th International Symposium on Public Sector Management: Public Sector in Transition, Conference Co-Organizer, 1st - 2nd July 2013, University of Tartu, Tartu, Estonia

- 13th Annual EURAM conference: Democratizing Management, Session chair: track: Public Management: Management Research in Health Care Organizations, 26th - 29th June 2013, Galatasaray University, Istanbul International Conference Center, Istanbul, Turkey.
- 17th IRSPM conference: Public sector responses to global crises, Track organizer and Track Chair: Track 43 Accountability as an Innovation Driver in the modern Welfare State, 10th - 12th April 2013, Prague, Czech Republic.
- Entrepreneurship in the Public Sector, 12th Symposium on Nonprofit Management: Entrepreneurship in the Public Sector, Conference Co-Organizer, 25th - 26th June 2012, SRH-University, Berlin, Germany.
- 16th Annual Conference of IRSPM, Track organizer and Co-chair: Public Sector Accountability and organizational Learning, track 34, 11th - 13th April 2012, University of Rome „Tor Vergata”, Rome, Italy.
- 11th International Symposium on Public Sector Management, Track chair, 16th to 17th October 2011, Nihon University, Tokyo, Japan.
- 13th Biennial CIGAR Conference: Bridging public sector and non-profit sector accounting Track chair, 9th - 10th June 2010, Gent University, Gent, Belgium.
- Internationales Forschungskolloquium Public Management, Track chair, 22nd to 23rd November 2010, Johannes Kepler University, Linz, Austria.
- 10th Annual EURAM Conference: Back to the Future, Track Co-Organizer: Stakeholder-versus Shareholder Orientation in Management Accounting Practices, 19th - 22nd May, University of Tor Vergata, Rome, Italy.
- 10th International Colloquium on Public Sector Management: Public-Private Partnership: An Appropriate Role for Public Services, Track chair, 21st - 22nd June 2010, University of Leipzig, Leipzig, Germany
- 9th International NPO-Colloquium: Stakeholdermanagement in Nonprofit-Organisationen, Track chair, 18th to 19th March 2010, Georg-August University Goettingen, Germany
- 9th International Symposium on Public Sector Management: Accounting, Accountability and Governance, Conference Co-Organizer, 23rd - 24th June 2009, Johannes Kepler University, Linz, Austria.

Publications

Books and peer reviewed academic journals (as guest editor)

1. New Perspectives in the Co-Production of Public Policies, Public Services and Common Goods, Liège: CIRIEC, 2022 (CIRIEC Studies Series, Vol. 3), 281 pages (together with Philippe Bance and Marie J. Bouchard).
2. Kooperation und Konkurrenz von Nonprofit-Organisationen, Linz: Johannes Kepler Universität, 2022, 259 pages (together with René Andeßner and Markus Gmür).
3. Gut versorgt? Ökonomie und Ethik im Gesundheits- und Pflegebereich, Baden-Baden: Nomos Verlag, 2019, 219 pages (together with Michael Fuchs and Michael Rosenberger).
4. Wohin entwickelt sich der Dritte Sektor? Konzeptionelle und empirische Beiträge aus der Forschung, Bern: Haupt Verlag, 2018, 304 pages (together with Markus Gmür, René Andeßner and Ludwig Theuvsen).
5. Nonprofit-Organisationen und Nachhaltigkeit, Wiesbaden: Springer Fachmedien, 2017, 476 pages (together with René Andeßner, Markus Gmür und Ludwig Theuvsen).
6. Public Governance, in: Zeitschrift für öffentliche und gemeinwirtschaftliche Unternehmen (Journal for Public and Nonprofit Services), Vol. 39, No. 1-2, 2016, 223 pages (together with Peter Eichhorn and Ian Macdonald).
7. Public Sector in a Globalized World, Wiesbaden: Springer Fachmedien, 2016, 286 pages (together with René Andeßner and Rick Vogel).
8. Symposium: Accountability in Non-Profit Organizations, in: Public Administration Quarterly, Vol. 40, No. 2, 2016, 177 pages (together with Rodney Stanley).
9. Nachhaltigkeitsmanagement und Nachhaltigkeitsberichterstattung öffentlicher Unternehmen, in: Zeitschrift für öffentliche und gemeinwirtschaftliche Unternehmen (Journal for Public and Nonprofit Services), special issue No. 45, 2015, 188 pages (together with Christina Schaefer and Ludwig Theuvsen).
10. Rechnungswesen und Controlling für Nonprofit-Organisationen, 4th edition, Bern: Haupt, 2015, 425 pages (together with Reinbert Schauer and René Andeßner).
11. Ressourcenmobilisierung durch Nonprofit-Organisationen, Linz: Trauner Verlag, 2015, 541 pages (together with René Andeßner, Markus Gmür and Ludwig Theuvsen).
12. Public Sector in Transition, Tartu: University of Tartu Press, 2014, 361 pages (together with Peter Friedrich and Toomas Haldma).
13. Entrepreneurship in the public sector, in: Zeitschrift für öffentliche und gemeinwirtschaftliche Unternehmen (Journal for Public and Nonprofit Services), special issue No. 43, 2013, 288 pages (together with Peter Eichhorn and Ian Macdonald).
14. Accountability and Organizational Learning, in: Public Performance and Management Review, Vol. 36, No. 3, 2013, 120 pages (together with Arie Halachmi).
15. Accountability and Governance in Public Private Partnerships, in: Public Administration Quarterly, part I, Vol. 36, No. 2 and 3, 2012, 131 pages (together with Arie Halachmi).

16. Accountability and Governance in Public Private Partnerships, in: Public Administration Quarterly, part II, Vol. 36, No. 2 and 3, 2012, 65 pages (together with Arie Halachmi)
17. Accountability and Organisational Performance in the Public Sector: a symposium, in: International Journal of Productivity and Performance Management, Vol. 60, No. 1, 2011, 74 pages (together with Arie Halachmi).
18. Accounting, Accountability and Governance in the Public Sector, Linz: Trauner Verlag, 2011, 329 pages (together with Arie Halachmi and Reinbert Schauer).
19. Shareholder- versus Stakeholder-Oriented in Managerial Decision Making, in: Review of Managerial Science, Vol. 5, No. 2-3, 2011, 175 pages (together with Friederike Wall).
20. Symposium: Accountability and Governance, part I, in: Public Administration Quarterly, Vol. 34, No. 3, 2010, 169 pages (together with Arie Halachmi).
21. Symposium: Accountability and Governance, part II, in: Public Administration Quarterly, Vol. 34, No. 4, 2010, 196 pages (together with Arie Halachmi).
22. Performance Measurement in Nonprofit-Organisationen, Gabler Edition Wissenschaft, Wiesbaden: Gabler, 2009, 572 pages.
23. Stand und Perspektiven der Öffentlichen Betriebswirtschaftslehre II, Festschrift für Prof. Dr. Dr. h.c. mult. Peter Eichhorn anlässlich seiner Emeritierung, Berlin: Berliner Wissenschafts-Verlag, 2007, 857 pages (together with Dietmar Bräunig).
24. Stand und Perspektiven der Öffentlichen Betriebswirtschaftslehre, Festschrift für Prof. Dr. Peter Eichhorn zur Vollendung des 60. Lebensjahres, Berlin: Berliner Wissenschafts-Verlag, 1999, 450 pages (together with Dietmar Bräunig).
25. Öffentliche Trägerschaft oder öffentliche Bindung von Unternehmen? Eine teleologische Betrachtung am Beispiel der Kredit-, Verkehrs- und Versorgungswirtschaft, Baden-Baden: Nomos Verlagsgesellschaft, 1996, 440 pages.

Articles in double-blind peer reviewed academic journals

1. Greening Austrian social service and healthcare non-profits, Heliyon, Vol. 10, No. 1, 2024, <https://doi.org/10.1016/j.heliyon.2023.e23767> (together with Philumena Bauer).
2. Management control practices for the sustainability transformation in the European construction industry, Journal of Accounting & Organizational Change, Vol. 20, No. 6, 2024, pp. 156-177, <https://doi.org/10.1108/JAOC-11-2023-0209> (together with Daniela Cortés and Albert Traxler).
3. Nachhaltigkeitscontrolling in öffentlichen Unternehmen - Quo vadis?, Controlling-Zeitschrift für erfolgsorientierte Unternehmenssteuerung, Vol. 36, No. 4, 2024, pp. 11-17, <https://doi-10.1007/s11081-024-1011-1> (together with Philumena Bauer and Albert Traxler).
4. Ökologische Nachhaltigkeit: Chance oder Bürde für sozialwirtschaftliche Nonprofit-Organisationen?, Fachzeitschrift für Verbands- und Nonprofit-Management, Vol. 24, No. 2, 2024, pp. 6-11).
5. Steuerung der Nachhaltigkeit in österreichischen sozialwirtschaftlichen Organisationen, Fachzeitschrift für Verbands- und Nonprofit-Management, Vol. 24, No. 2, 2024, pp. 12-19 (together with Philumena Bauer and Sandra Stötzer).
6. Does the Directive of the European Union on disclosure of non-financial and diversity information improve reporting?, Journal of Accounting & Organizational

- Change, Vol. 19, No. 6, 2023, pp. 70-90, <https://doi.org/10.1108/JAOC-04-2022-0071> (together with Albert Traxler, Margit Freinbichler and Petra Mayerhofer).
7. Management control by municipal utilities for value creation to achieve the sustainable development goals, *Utilities Policy*, Vol. 84, 2023, <https://doi.org/10.1016/j.jup.2023.101641> (together with Philumena Bauer and Albert Traxler).
 8. Reconciling field-level logics and management control practices in research management at Austrian public universities, *Qualitative Research in Accounting & Management*, Vol. 20, No. 1, 2023, pp. 117-143, <https://doi.org/10.1108/QRAM-10-2020-0167> (together with Judith Frei and Judith Schmidhuber).
 9. SDG-Berichterstattung kommunaler Wasserversorger, *Zeitschrift für Gemeinwirtschaft und Gemeinwohl (Journal of Social Economy and Common Welfare)*, Vol. 46, No. 1, 2023, pp. 3-32, <https://doi.org/10.5771/2701-4193-2023-1-3> (together with Philumena Bauer).
 10. Sustainability reporting in the construction industry - Status quo and directions of future research, *Heliyon*, Vol. 9, No. 11, 2023, <https://doi.org/10.1016/j.heliyon.2023.e21682> (together with Daniela Cortés and Albert Traxler).
 11. The interplay of sustainability reporting and management control - an exploration of ways for dovetailing to develop reporting beyond accountability, *Journal of Applied Accounting Research*, 2023, <https://doi.org/10.1108/JAAR-08-2022-0222> together with Albert Traxler, Daniela Schrack, Julia Feldbauer and Michaela Lautner).
 12. Nachhaltigkeitsberichterstattung von kommunalen Wasserversorgungsunternehmen, *Zeitschrift für Gemeinwirtschaft und Gemeinwohl (Journal of Social Economy and Common Welfare)*, Vol. 45, No. 3, 2022, pp. 476-511, <https://doi.org/10.5771/2701-4193-2022-3-476> (together with Philumena Bauer).
 13. New wine in old bottles: governing logics for applying sustainability management control systems in Austrian electric utilities, *International Journal of Energy Sector Management*, Vol. 16, No. 1, 2022, pp. 50-77, <https://doi.org/10.1108/IJESM-06-2020-0016> (together with Johannes Slacik and Birgit Grüb-Martin).
 14. The current state of research of word-of-mouth in the health care sector, *International Review on Public and Nonprofit Marketing*, Vol. 20, 2022, pp. 125-148, <https://doi.org/10.1007/s12208-022-00334-6> (together with Gerlinde Pauli and Sebastian Martin).
 15. Patient recommendations as determining factor for the choice of Physiotherapists, *International Journal of Healthcare Management*, Vol. 14, No. 3, 2021, pp. 641-649, <https://doi.org/10.1080/20479700.2019.1681154> (together with Sebastian Martin and Bettina Danninger).
 16. Rechenschaftslegung gemeinwirtschaftlicher Unternehmen: Bestandsaufnahme und Perspektiven, *Zeitschrift für Gemeinwirtschaft und Gemeinwohl (Journal of Social Economy and Common Welfare)*, Vol. 44, No. 1, 2021, pp. 27-40, <https://doi.org/10.5771/2701-4193-2021-1-27> .
 17. Strategic response to institutional pressures of climate change: an exploration among gas sector companies, *Review of Managerial Science*, Vol. 16, 2021, pp. 863-905, <https://doi.org/10.1007/s11846-021-00449-w> (together with Christian Lebelhuber).
 18. Compliance with Materiality in G4-Sustainability reports by electric utilities, *International Journal of Energy Sector Management* , Vol. 14, No. 3, 2020, pp.

- 583-608, <https://doi.org/10.1108/IJESM-03-2019-0010> (together with Johannes Slacik).
19. Coverage of G4-Indicators in GRI-Sustainability Reports by Electric utilities, *Journal of Public Budgeting and Financial Management*, Vol. 32, No. 3, 2020, pp. 359-378, <https://doi.org/10.1108/JPBAFM-06-2019-0100> (together with Johannes Slacik).
 20. GRI Sustainability Reporting by INGOs: A Way Forward for Improving Accountability, *Voluntas*, Vol. 31, 2020, pp. 1249-1310, <https://doi.org/10.1007/s11266-018-99> (together with Albert Anton Traxler and Hannah Hebesberger).
 21. Sustainability Reporting and Management Control - A Systematic Exploratory Literature Review, *Journal of Cleaner Production*, Vol. 276, 2020, <https://doi.org/10.1016/j.jclepro.2020.122725> (together with Albert Traxler and Daniela Schrack).
 22. Assessing the Materiality of university G4-sustainability reports, *Journal of Public Budgeting, Accounting and Financial Management*, Vol. 31, No. 3, 2019, pp. 364-391, <https://doi.org/10.1108/JPBAFM-10-2018-0117> (together with Judith Frei and Melanie Lubinger).
 23. Effects of word-of-mouth on the behaviour of Austrian blood donors: a case study of the Red Cross Blood Donation Service, *Health Promotion International*, Vol. 34, No. 3, 2019, pp. 429-439, <http://dx.doi.org/10.1093/heapro/dax086> (together with Sebastian Martin and Nina Leibetseder).
 24. Nachhaltigkeitsberichterstattung in Europäischen Elektrizitätsversorgungsunternehmen, *Zeitschrift für öffentliche und gemeinwirtschaftliche Unternehmen (Journal for Public and Nonprofit Services)*, Vol. 42, No. 4, 2019, pp. 335-357, <https://doi.org/10.5771/0344-9777-2019-4-335> (together with Johannes Slacik).
 25. Urban Poverty in Europe - Poverty Reduction Policies and Measures, *Review of Applied Socio-Economic Research*, Vol. 18, No. 2, 2019, pp. 118-128, <https://www.reaser.eu/ojs/ojs-3.1.2-1/index.php/REASER/article/view/16> (together with Melanie Schinnerl).
 26. Expectations of Facebook users towards a virtual dialogue with their public utility, *International Journal of Energy Sector Management*, Vol.12, No. 3, 2018, pp. 408-425, <https://doi.org/10.1108/IJESM-11-2017-0013> (together with Sebastian Martin and Daniela Wetzelhütter).
 27. Governmental accounting practitioners: cardigan removed, research agenda revealed, *Accounting, Auditing & Accountability Journal*, Vol. 31, No. 3, 2018, pp. 1026-1044, <https://doi.org/10.1108/AAAJ-02-2018-3354> (together with Mark Christensen and Johan Christiaens).
 28. Sustainable public value reporting of electric utilities, *Baltic Journal of Management*, Vol. 14, No. 1, 2018, pp. 103-121, <https://doi.org/10.1108/BJM-10-2017-0337> (together with Albert Traxler).
 29. Erfolgsmaßstäbe von Nonprofit Organisationen, *Die Unternehmung - Swiss Journal of Business Research and Practice*, Vol. 71, No. 2, 2017, pp. 126-146, <https://doi.org/10.5771/0042-059X-2017-2-126>.
 30. Accountability in Non-Profit Organizations: Introduction to the Symposium, *Public Administration Quarterly*, Vol. 40, No. 2, 2016, pp. 212-219, <http://dx.doi.org/10.1177/073491491604000201> (together with Michael Harris and Rodney Stanley).

31. Accountability Reporting in Austrian Non-Profit-Organizations - More than a compliance instrument?, *Public Administration Quarterly*, Vol. 40, No. 2, 2016, pp. 256-287, <https://www.jstor.org/stable/24772932> (together with Sandra Stötzer).
32. Auswirkungen von Leistungsverträgen und Rechenschaftspflichten auf die Beziehungen von NPO und öffentlichen Mittelgebern, *Zeitschrift für öffentliche und gemeinwirtschaftliche Unternehmen (Journal for Public and Nonprofit Services)*, Vol. 39, No. 4, 2016, pp. 367-384, <https://doi.org/10.5771/0344-9777-2016-4-367> (together with Sandra Stötzer).
33. Doppische Rechnungslegung für Vertrags-ÖPP und die deutsche Schuldenbremse, *Zeitschrift für öffentliche und gemeinwirtschaftliche Unternehmen (Journal for Public and Nonprofit Services)*, special issue No. 46, 2016, pp. 117-140, <https://doi.org/10.5771/9783845272320> (together with Birgit Grüb).
34. Gemischtwirtschaftliche und öffentliche Unternehmen des Bundes in Österreich - parteipolitische Gebundenheit und Transparenz, *Zeitschrift für öffentliche und gemeinwirtschaftliche Unternehmen (Journal for Public and Nonprofit Services)*, special issue No. 48, 2016, pp. 106-126, <http://dx.doi.org/10.5771/9783845276281-106> (together with Birgit Grüb).
35. Introduction - Public governance as a dynamic concept, *Zeitschrift für öffentliche und gemeinwirtschaftliche Unternehmen (Journal for Public and Nonprofit Services)*, Vol. 39, No. 1-2, 2016, pp. 5-16, <https://www.jstor.org/stable/26429382> (together with Peter Eichhorn and Ian Macdonald).
36. Stakeholder accountability of Austrian and German health insurance funds, *Zeitschrift für öffentliche und gemeinwirtschaftliche Unternehmen (Journal for Public and Nonprofit Services)*, Vol. 39, No. 1-2, 2016, pp. 143-162, <https://doi.org/10.5771/0344-9777-2016-1-2-143> (together with Eveline Häusler).
37. Entwicklungslinien und Ansatzpunkte der Nachhaltigkeitsberichterstattung, *Zeitschrift für öffentliche und gemeinwirtschaftliche Unternehmen (Journal for Public and Nonprofit Services)*, special issue No. 45, 2015, pp. 125-153, <https://doi.org/10.5771/9783845263434> (together with Birgit Grüb and Angelo Huber).
38. Motive der Nachhaltigkeitsberichterstattung in öffentlichen und erwerbswirtschaftlichen Unternehmen, *Zeitschrift für öffentliche und gemeinwirtschaftliche Unternehmen (Journal for Public and Nonprofit Services)*, special issue No. 45, 2015, pp. 109-124, <https://doi.org/10.5771/9783845263434> (together with Birgit Grüb).
39. Motive für Nachhaltigkeitsmanagement - Konzeptionelle Überlegungen und empirische Ergebnisse, *Zeitschrift für öffentliche und gemeinwirtschaftliche Unternehmen (Journal for Public and Nonprofit Services)*, special issue No. 45, 2015, pp. 30-51, <https://doi.org/10.5771/9783845263434> (together with Ludwig Theuvsen, Verena Otter and Henrike Müller).
40. Nachhaltigkeitsberichterstattung öffentlicher Unternehmen aus empirischer Sicht, *Zeitschrift für öffentliche und gemeinwirtschaftliche Unternehmen (Journal for Public and Nonprofit Services)*, special issue No. 45, 2015, pp. 154-169, <https://doi.org/10.5771/9783845263434> (together with Ludwig Theuvsen and Henrike Müller).

41. Nachhaltigkeitsmanagement öffentlicher Unternehmen aus empirischer Sicht, Zeitschrift für öffentliche und gemeinwirtschaftliche Unternehmen (Journal for Public and Nonprofit Services), special issue No. 45, 2015, pp. 52-69, <https://doi.org/10.5771/9783845263434> (together with Ludwig Theuvsen and Henrike Müller).
42. Performance Accountability as a Driver for Changes in Nonprofit-Government Relationships: An Empirical Insight from Austria, Voluntas, Vol. 26, No.5, 2015, pp. 1690-1717, <http://dx.doi.org/10.1007/s11266-015-9609-8> (together with Sandra Stötzer).
43. Sustainability reporting in the Austrian, German and Swiss public sector, International Journal of Public Sector Management, Vol. 28, No. 4/5, 2015, pp. 404-428, <https://doi.org/10.1108/IJPSM-04-2015-0064> (together with Albert Traxler and Sandra Stötzer).
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Presentations at Academic Conferences and invited speeches

1. 17th July 2024, Enhancing Sustainability Management: Drivers, Challenges, and Opportunities in Austrian Social Service and Healthcare Non-Profits, 16th International Conference of the ISTR, University of Antwerp, Antwerp, Belgium (together with Sandra Stötzer and Philumena Bauer).
2. 14th June 2024, Sustainability Management Controls for implementing the SDGs in large Austrian federal state-owned enterprises, 17th CIGAR Workshop, University of Udine, Udine, Italy (together with Philumena Bauer and Shekerta Aliu).
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5. 4th April 2024, Sustainable Transformation: Greening Austrian Social Service Non-Profits, 15th International NPO-Colloquium: NPO im Wandel - Gestaltungsmöglichkeiten in Zeiten des Umbruchs, Frankfurt am Main, Germany (together with Philumena Bauer and Sandra Stötzer).
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 11. 5th July 2023, Green Transformation in Austrian social Service and Healthcare Non-Profits, 9th CIRIEC international Research Conference on Social Economy, Seoul, Korea (together with Philumena Bauer).
 12. 26th May 2023, The Institutionalization of Sustainability Information Assurance in the Face of the Upcoming Assurance Obligations - What do we know from the Auditing Practice, 45th EAA annual Congress, Aalto University, Helsinki-Espoo, Finland (together with Ewald Aschauer, Jacqueline Strakova, Albert Traxler and Ulla Drauer).
 13. 25th May 2024, The Quest for Organizational Change: Performative Effects of Materiality Assessment Processes in Social and Environmental Accounting, 45th EAA annual Congress, Aalto University, Helsinki-Espoo, Finland (together with Sarah Kapplmüller and Othmar Lehner).
 14. 22nd May 2023, CSRD and SDGs as drivers for transforming public enterprises, CIRIEC international Symposium 2023, Thessaloniki, Greece.
 15. 28th April 2023, Sustainability Reporting and Management Control Practices in municipal utilities, EGPA Spring Workshop 2023, University of Zagreb (Faculty of Economics and Business), Zagreb, Croatia (together with Philumena Bauer).
 16. 3rd April 2023, SDG Implementation in Municipal Utilities, IRSPM Conference 2023, Budapest, Hungary (together with Philumena Bauer).
 17. 20th October 2022, Implication of the CSR-Directive for the Reporting and Management Control Practices in Nonprofit-Organisations, Danube Conference 2022, Wirtschaftsuniversität Wien, Vienna, Austria.
 18. 6th October 2022, The institutionalisation of sustainability information assurance in the face of upcoming assurance information obligations, VHB Herbsttagung der WK Nachhaltigkeitsmanagement 2022, Alexander University Nürnberg, Nuremberg, Germany (together with Ewald Ausschauer, Jacqueline Strakova, Albert Traxler and Ulla Drauer).
 19. 22nd September 2022, Out of the frying pan into the fire: The case of Pakistan Power Sector Reform, 16th CIGAR Workshop, Cottbus and Berlin, Germany (together with Fawad Ahmad, Muhammad Kaleem Zahir-ul-Hassan and Arshad Hassan).
 20. 22nd September 2022, Sustainability reporting of federal state-owned enterprises in Austria and Slovenia, 16th CIGAR Workshop, Cottbus and Berlin, Germany (together with Tatjana Stranimirovic and Philumena Bauer).
 21. 14th July 2022, Adaptive capacities considering climate change in the Vienna social housing market regarding innovative cooling technologies in existing buildings, 15th International Conference of the ISTR, Concordia University, Montreal, Canada (together with Jermias Jobst).
 22. 23rd June 2022, CSR Directive as a new frontier of Public Accountability of SOEs in the European Union, XX Milan European Economy Workshop: Knowledge creation, public entrepreneurship and social justice, University of Milano (online).
 23. 13rd June 2022, Implications of the EU CSRD for SR of Public Enterprises, 33rd CIRIEC International Congress, Valencia, Spain.

24. 12nd May 2022, Sustainability Reporting by construction Companies in the EU, 44th EAA annual Congress, NHH School of Economics, Bergen, Norway (together with Daniela Cortés and Albert Traxler).
25. 21st April 2022, Selective coupling as strategic response to sustainability development in hybrid electric utilities, IRSPM Conference 2022 (online, together with Johannes Slacik).
26. 1st October 2021, Does the Directive of the European Union on Disclosure of Non-Financial and Diversity Information Improve Reporting?, VHB Herbsttagung der WK Nachhaltigkeitsmanagement 2021 (online, together with Albert Traxler).
27. 13rd July 2021, The Social Investment Paradigm to reduce Poverty: Municipal approaches in Austria, Belgium and Germany, 14th International Conference of the ISTR (online).
28. 30th June 2021, Public Accountability of State-Owned Enterprises. Directions for further Research, XIX Milan European Economy Workshop: State-Owned Enterprises and Innovation in Public Services in a Post-Pandemic World, University of Milano (online).
29. 22nd April 2021, Applying Sustainability Management Control Systems in Energy Utility Companies, IRSPM Conference 2021 (online, together with Birgit Grüb-Martin and Johannes Slacik).
30. 8th April 2021, Armutsbekämpfung als Multi-Akteursaufgabe, 14th International NPO-Colloquium: Kooperation und Konkurrenz von Nonprofit-Organisationen, Johannes Kepler University (online, together with Melanie Schinnerl).
31. 13rd February 2020, Forschungssteuerung an Österreichs öffentlichen Universitäten mithilfe von Management Control Systems, 22. Workshop VHB Kommission Hochschulmanagement, Vienna, Austria (together with Judith Frei).
32. 13rd February 2020, Strategische Karriereplanung der Nachwuchswissenschaftler an öffentlichen Universitäten in Österreich unter besonderer Berücksichtigung der Motivationsmotive, 22. Workshop VHB Kommission Hochschulmanagement, Vienna, Austria (together with Melanie Lubinger).
33. 23rd November 2019, Local civil society regimes providing support to families in poverty: insights from two corporatist states, 48th annual ARNOVA Conference, San Diego, United States of America (together with Peter Raeymaeckers).
34. 5th July 2019, Local Governments' Decision Making in the Fight against Poverty, 16th International Public Sector Management Symposium Decision Making in Public and Nonprofit Management, Deutsche Universität für Verwaltungswissenschaften Speyer/SRH Campus Mannheim, Speyer/Mannheim, Germany.
35. 13rd June 2019, Materiality as a concept selecting principle in GRI G4-Sustainability Reports of Electric Utilities, 17th Biennial CIGAR Conference, Amsterdam, The Netherlands.
36. 7th June 2019, Urban Poverty in Europe - Poverty Reduction Policies and Measures, 7th CIRIEC International Research Conference on Social Economy, Bucharest, Romania.
37. 25th April 2019, Armut in europäischen Städten: (Kommunale) Maßnahmen und Strategien zur Armutsbekämpfung, 3rd Research Conference Social Policy, ESPANET Austria, Innsbruck, Austria.
38. 4th October 2018, Sustainability Reporting and Management Control - A Systematic Literature Review, VHB Herbsttagung der WK Nachhaltigkeitsmanagement 2018, Augsburg, Germany (together with Daniela Schrack).

39. 13rd July 2018, Legitimacy by contract-based accountability in times of managerialism, 13th International Conference of the ISTR, Vrije University Amsterdam, Amsterdam, The Netherlands.
40. 5th July 2018, Financial Accounting for European Public Private Partnership - Transparent Disclosure of or possibly for concealing public debts?, 14th CIGAR Workshop, University of Zagreb, Zagreb, Croatia.
41. 18th April 2018, Soziale NPOs im Kontext sich wandelnder Staatsleitbilder, 13th International NPO-Colloquium: Wohin entwickelt sich der Dritte Sektor? , University of Fribourg, Fribourg, Switzerland.
42. 28th February 2018, Nachhaltigkeitsberichterstattung: Eine Rechenschaftslegungs-innovation für Organisationen in der Sozial- und Gesundheitswirtschaft?, 6 Internationaler INAS-Fachkongress - "Führen in der Sozial- und Gesundheitswirtschaft", Evangelische Hochschule Dresden, Dresden, Germany.
43. 8th June 2017, Sustainability Reporting by Electric Utilities - Minimalistic or comprehensive accountability practice?, 16th Biannual Conference of Comparative International Governmental Accounting Research (CIGAR), University of Coimbra and University of Porto, Porto, Portugal.
44. 15th May 2017, Assessing the Quality of Sustainability Reporting of Universities: An approach towards stakeholder transparency?, AAAJ Special Forum Workshop, Kozminski University, Warsaw, Poland.
45. 11th May 2017, The Internal Process of GRI Reporting - Insights from Austria, Germany and Switzerland, 40th EAA annual Congress, University of Valencia, Valencia, Spain.
46. 19th April 2017, Public Value Reporting of electric utilities: GRI-reporting as a value-adding exercise? , IRSPM Conference 2017, Corvinius University, Budapest, Hungary.
47. 14th July 2016, Cui bono: Stakeholder Accountability of Austrian NPOs, 8th Asia-Pacific Interdisciplinary Research in Accounting Conference, RMIT University, Melbourne, Australia.
48. 11th July 2016, Sustainability reporting practices in the Austrian, German and Swiss public sectors, Research Seminar, University of Adelaide (School of Accounting & Finance), Adelaide, Australia.
49. 8th July 2016, Sustainability reporting practices in the Austrian, German and Swiss public sectors, 13th Workshop of the Comparative International Governmental Accounting Research Network (CIGAR), Victoria University, Wellington, New Zealand.
50. 12nd May 2016, Sustainability Reporting by INGO Accountability Charter Members, 39th EAA Annual Congress, Maastricht University, Maastricht, The Netherlands.
51. 21st April 2016, Nachhaltigkeitsberichterstattung der Mitglieder der INGO Accountability Charter, 12th International NPO-Colloquium: Nonprofit-Organisationen und Nachhaltigkeit, Ernst-August University, Göttingen, Germany.
52. 16th July 2015, Sustainability Reporting in NGOs: An empirical insight, 5th International Research Conference on Social Economy, University of Lisbon, Lisbon, Portugal.
53. 2nd July 2015, University funding in a globalized world: Back to the roots?, 15th International Symposium on Public Sector Management, University of Hamburg, Hamburg, Germany.

54. 28th April 2015, Information and communication technologies as a challenge for information literacy skills of management accountants, 38th EAA Annual Congress, University of Strathclyde, Glasgow, United Kingdom (together with Daniela Haugeneder).
55. 28th April 2015, Sustainability reporting in the Austrian, German, and Swiss public sector: an empirical insight, 38th EAA Annual Congress, University of Strathclyde, Glasgow, United Kingdom.
56. 13rd March 2015, Cui Bono - Stakeholder Accountability of Austrian Non-Profit Organizations, Research Seminar, Queensland University of Technologies (School of Accountancy), Brisbane, Australia.
57. 27th February 2015, Micro- and Macro-Accounting for PPPs and the German Debt Ceiling, Victoria University, Wellington, New Zealand.
58. 19th February 2015, Performance Accountability as a Driver for Changes in Nonprofit-Government Relationships, Brown Bag Seminar, University of Adelaide (School of Accounting & Finance), Adelaide, Australia.
59. 30th January 2015, Cui Bono - Stakeholder Accountability of Austrian Non-Profit Organizations, University of Tasmania, Hobart, Australia.
60. 11th December 2014, Sustainability reporting in the Austrian, German and Swiss public sector, Research Connection day of the Centre for Energy and Environmental Markets, University of New South Wales, Sydney, Australia.
61. 20th November 2014, Performance Accountability as a Driver for Changes in Nonprofit-Government Relationships - An Empirical Insight from Austria, 12th Biennial Australian and New Zealand Third Sector Research Conference: Resilience, Change and the Third Sector, Christchurch, New Zealand.
62. 4th July 2014, Stakeholder oriented accountability of Austrian and German health insurance funds, 14th International Symposium on Public Sector Management: Public Governance for Public Services, Dresden, Germany (together with Evelyne Häusler).
63. 12nd June 2014, Doppische Rechnungslegung für Vertrags-PPP und die deutsche Schuldenbremse, 76. VHB Jahrestagung, University of Leipzig, Leipzig, Germany.
64. 10th April 2014, Sustainability in German local public utilities, IRSPM Conference 2014, Carlton University, Ottawa, Canada.
65. 10th April 2014, Stakeholder Accountability: An empirical insight from Austrian NPOs, IRSPM Conference 2014, Carlton University, Ottawa, Canada.
66. 10th April 2014, Sustainability Reporting in Local Public Utilities: Conceptual Approaches and Empirical Evidence for Austria, Germany and Switzerland, IRSPM Conference 2014, Carlton University, Ottawa, Canada.
67. 11th March 2014, New Public Management, Performancekriterien und Priorisierungsprobleme in der medizinischen Versorgung, Reformen und ihre politischen Fallstricke, Evangelische Akademie Tutzing, Tutzing, Germany.
68. 7th February 2014, Wirkungsorientiertes Performance Measurement, Forum Sozialmanagement, Fachhochschule Oberösterreich, Linz, Austria (Keynote).
69. 26th October 2013, Sustainability as a Management Innovation in Public Enterprises: A Conceptual Framework and Empirical Results, 4th CIRIEC International Research Conference on Social Economy, University of Antwerp, Antwerp, The Netherlands.
70. 25th October 2013, Strategic Responses of NPOs to Performance Measurement Obligations. Empirical Results from Austria, 4th CIRIEC International Research Conference on Social Economy, University of Antwerp, Antwerp, The Netherlands.

71. 2nd September 2013, In search for a greater financial accountability: PPP and the German Debt Cap, 14th Biennial CIGAR Conference, University of Birmingham, Birmingham, United Kingdom.
72. 1st July 2013, Cost Accounting in German and Austrian Universities: A Reality-Check, 13th International Symposium on Public Sector Management: Public Sector in Transition, University of Tartu, Tartu, Estonia.
73. 27th June 2013, Public Hospitals and Private Health Care Regions: Results of a Scenario Analysis in the German Health Care Sector, 13th EURAM Annual Conference 2013: Democratizing Management, Galatasaray University, Istanbul, Turkey.
74. 14th June 2013, Stadtwerke Köln (cologne municipal enterprises group) - A market-based approach towards public service provision under public ownership, XII Milan European Economy Workshop: Case histories of public enterprises: Learning from success and failure, University of Milan, Milan, Italy.
75. 11th April 2013, Dynamic accountability as a driver of better public services, IRSPM Conference 2013, Prague, Czech Republic.
76. 14th February 2013, Financial Accounting and Sustainability Reporting in Public Enterprises: Basic Ideas and their Development, Workshop of the CIRIEC scientific working group "Future of Public Enterprises" of CIRIEC, Berlin, Germany.
77. 26th June 2012, Entrepreneurial Government: The Case of Chartered Schools in the USA, 12th International Symposium on Public Sector Management: Entrepreneurship in the Public Sector, SRH Hochschule Berlin, Berlin, Germany.
78. 27th April 2012, Service Performance Reporting as part of the IPSAS - A way toward greater Accountability, XII Permanent Study Group Public Accounting and Financial Management (workshop of EGPA/IIAS: Public Sector Management and IPSAS), Athens University of Economics and Business, Athen, Greece.
79. 11th April 2012, Service Performance Reporting as part of the IPSAS - A way toward greater Transparency, IRSPM Conference 2012, University of Tor Vergata, Rome, Italy.
80. 30th March 2012, Stand und Entwicklungsperspektiven des externen Rechnungswesen und Performance Measurement in NPOs (Arbeitstitel), 10th International NPO-Colloquium: Performance Management in Nonprofit-Organisationen, University of Fribourg, Fribourg, Switzerland (Keynote).
81. 1st December 2011, Compliance als Herausforderung für Nonprofit-Organisationen, 4. Tagung Recht und Ökonomie des Dritten Sektors, Hamburg, Germany.
82. 18th November 2011, Performance Measurement in Non-Profits: just an Option for Strategic Responses?, 40th annual ARNOVA Conference, Toronto, Canada.
83. 18th October 2011, Balanced Scorecard in German hospitals: empirical evidence and challenges, Nihon University, Tokyo, Japan.
84. 17th October 2011, Performance-oriented financing and its impact on the design of management accounting systems in hospitals, 11th International Symposium on Public Sector Management: Financing Public Services: Taxes, User Pay or Other Forms of Service Delivery, Nihon University, Tokyo, Japan.
85. 27th June 2011, Performance and accountability beyond financial profits: what can we learn from NPOs?, WU Summer School & Research Conference: Empirical Research in Management Accounting & Control, Vienna University of Economics and Business, Vienna, Austria (invited paper).
86. 10th June 2011, Performance Measurement Systems in Non-profit Organisations as Management Tool or an Option for Strategic Responses?, 13th biannual

- Conference of Comparative International Governmental Accounting Research: Bridging public sector and non-profit sector accounting, University of Gent, Gent, Belgium (Keynote).
87. 10th June 2011, Co-presentation to „The Status of Capital Goods in Government and Non-Profit Organisations and its Effects on Accounting Recognition (with Johann Christiaens), 13th Biannual Conference of Comparative International Governmental Accounting Research: Bridging public sector and non-profit sector accounting, University of Gent, Gent, Belgium.
 88. 9th June 2011, Managerial and Financial Accounting in Nonprofit-Organizations: status quo and directions for further research, 13th Biannual Conference of Comparative International Governmental Accounting Research: Bridging public sector and non-profit sector accounting, University of Gent, Gent, Belgium (Keynote).
 89. 14th March 2011, Legitimität als Gestaltungsherausforderung für das NPO-Management, 42. Verbändeforum des Instituts für Verbandsmanagement, University of Fribourg, Fribourg, Switzerland.
 90. 20th November 2010, Accountability and the Challenges of Information Disclosure, Expertenworkshop on Researching Public Sector Accountability im Rahmen des 10th Anniversary der Utrecht School of Governance, University of Utrecht, Utrecht, The Netherlands (invited paper).
 91. 8th October 2010, Herausforderungen der Informationsbereitstellung für die Rechenschaftslegung im öffentlichen Sektor, Fall Conference of scientific commission OEBWL of the German Academic Association for Business Research eV, Bad Dürkheim, Germany.
 92. 2nd July 2010, Vollkonsolidierung von Beteiligungen in öffentlichen Rechnungsabschlüssen, Statement im Rahmen des Forum Finanz: IPSAS im Lichte der österreichischen Haushaltsmodernisierung, Federal Ministry of Finance, Vienna, Austria (conference together with the IPSAS-Board).
 93. 21st June 2010, Public Private Partnerships in the Health Care Sector - a Comparative Analysis, 10th International Symposium on Public Sector Management: Public Private Partnership - An Appropriate Institutional Arrangement for Public Services?, University of Leipzig, Leipzig, Germany.
 94. 28th March 2010, Stakeholderpriorisierung als Herausforderung für das Performance Measurement in Nonprofit-Organisationen, 9th International NPO-Colloquium: Stakeholdermanagement in Nonprofit-Organisationen, Georg-August University, Göttingen, Germany.
 95. 17th February 2010, Ausgliederungen und Public Private Partnership als Instrumente zur öffentlichen Aufgabenerfüllung - ein österreichischer Erfahrungsbericht, Annual Conference of the German Section of CEEP (BVÖD), Eppstein im Taunus, Germany.
 96. 26th March 2009, Ressourcenknappheit im Krankenhaus - Anmerkungen aus ökonomischer Sicht, Catholic Theological Private University Linz, Linz, Austria.
 97. 17th November 2008, Public Private Partnership - ein effizientes Instrument zur Erfüllung öffentlicher Aufgaben?, Helmut-Schmidt-University, Hamburg, Germany.
 98. 16th June 2008, Public Private Partnership: a driver for efficient public services?, 8th International Symposium on Public Sector Management: Public Management and Public Marketing, Albert-Ludwigs-University, Freiburg, Germany.
 99. 18th April 2008, Performance Measurement in der Freien Wohlfahrtspflege aus empirischer Sicht, 8th International NPO-Colloquium: Steuerung und Kontrolle in Nonprofit Organisationen, Johannes Kepler University, Linz, Austria (Keynote).

100. 17th November 2007, Public Private Partnership: ein effizientes Instrument zur Erfüllung öffentlicher Aufgaben, Helmut-Schmidt-University, Hamburg, Germany.
101. 25th October 2007, Erfolgsoperationalisierung für Nonprofit-Organisationen, Fall Conference of scientific commission „Public und Nonprofit Management“ of the German Academic Association for Business Research, Georg-August-University, Göttingen, Germany.
102. 2nd October 2007, Informations- und Wissenszurückhaltung als Herausforderung für das Performance Management, Johannes Kepler University, Linz, Austria.
103. 25th September 2007, Activity based costing in service industries, University Trier, Trier, Germany.
104. 26th June 2007, Demographic change as a challenge to human resource development: Consequences for Universities as providers of further education, 7th International Symposium on Public Sector Management: The University as a Business?, Alpen-Adria-University Klagenfurt, Klagenfurt, Austria.
105. 13rd September 2006, Trust and performance management in NPOs, 6th International Symposium on Public Sector Management: Efficient Management in Nonprofit-Organisations, York University, Toronto, Canada.
106. 2nd June 2006, Trust as an enabling factor for performance management?, Second Transatlantic Dialog of the American Society of Public Administration and the European Group of Public Administration (Workgroup II: Performance of regulation and regulation of performance), Katholieke University, Leuven, Belgium.
107. 3rd December 2004, Empirische und theoretische Ansatzpunkte zur Abbildung des Organisationserfolges von freigemeinnützigen sozialen Dienstleistungsunternehmen, University of Hohenheim, Hohenheim, Germany.
108. 18th June 2004, Performance Measurement as a driver for streamlining bureaucracies, 4th International Symposium on Public Sector Management: Streamlining Bureacracy, Justus Liebig University, Gießen, Germany.
109. 26th February 2004, Balanced Scorecard als Steuerungsinstrument für Krankenhäuser, University Greifswald, Greifswald, Germany.
110. 4th November 2002, Anforderungen an das öffentliche Rechnungswesen durch Verwaltungen als Performance Center, German University of Administrative Sciences, Speyer, Germany.
111. 11th May 2002, Total Quality Management for Nonprofit-Organisations, 2nd International Conference on the Future of Civil Society, Prague, Czech Republic.
112. 19th April 2002, Strategisches Performance Measurement in Nonprofit-Organisationen: Anspruch und Umsetzungsschwierigkeiten, 5th International NPO-Colloquium: Nonprofit-Organisationen und gesellschaftliche Entwicklungen, Johannes Kepler University, Linz, Austria.
113. 17th April 2002, Performance Measurement für Gesundheitsdienstleister, University of Essen, Essen, Germany.
114. 19th November 2001, Performance Measurement für stationäre Einrichtungen des Gesundheitswesens, GfS - Gesellschaft für Gesundheit und Umwelt, Neuherberg bei München, Germany.
115. 21st June 2001, Performance Indicators as an Evaluation Tool for Regulation Authorities, 3rd International Symposium on Public Sector Management: Evaluation and Accounting Standards in Public Management, Centre for European Economic Research, Mannheim, Germany.
116. 22nd September 2000, Europäische Dimension des kommunalen Managements, Arbeitskreis „New Public Management“ der Schmalenbach Gesellschaft,

Marienfeld bei Gütersloh, Germany.

117. 25th May 2000, Ziele als Erfolgsmaßstäbe in privaten Nonprofit-Organisationen, 3. gemeinsames Forschungskolloquium Linz-Hamburg, Johannes Kepler University (Institute for Business Administration in public service companies), Linz, Austria.
118. 16th May 2000, Performance Measurement by German railway, postal and telecommunication authorities, Vortragsreihe des Center for Management under Regulation, University of Warwick (Warwick Business School), Coventry, United Kingdom.
119. 21st February 2000, Evaluation of the Performance of Services of general economic interest by German railway, postal and telecommunication regulation authorities, Working Group „Assessing the performance of services of general economic interest provided for customers“ of the CEEP/CIRIEC project „Conditions for the supply of services of general economic interest under the new article 16“, Brussels, Belgium.
120. 17th January 2000, Ziele und Hemmnisse von Kooperationen und Fusionen im Gesundheitswesen, Hannover Medical School, Hannover, Germany.
121. 18th November 1999, Performance Measurement in the Public and Nonprofit Sector, Working Group „Assessing the performance of services of general economic interest provided for customers“ of the CEEP/CIRIEC project „Conditions for the supply of services of general economic interest under the new article 16“, Brussels, Belgium.
122. 14th October 1999, EU Policies towards Services of General Economic Interest within the Framework of Public Management, 2nd International Symposium on Public Sector Management: The New Public Management - International Developments, York University, Toronto, Canada.
123. 11th December 1998, General-interest-orientated accounting in public sector enterprises and regulated industries, International Scientific Commission of CIRIEC for „Regulation versus Public Property“: international working group of CEEP, Brussels, Belgium.
124. 22nd November 1995, Öffentliche und private Unternehmen im Dienste öffentlicher Aufgabenwahrnehmung, Conference of commission „Organisationswandel öffentlicher Aufgabenwahrnehmung“ of the scientific advisory board of the community for public economy, Frankfurt am Main, Germany.
125. 19th February 1992, Contracting-out of Public Services in Local Governments, Aston University (Aston Business School), Birmingham, United Kingdom.
126. 17th February 1992, Public Enterprises in Germany and Implications of the EC single market, Aston University (Aston Business School), Birmingham, United Kingdom.