

# Curriculum Vitae

**Michael Kuttner**

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## Contact Information

**Salzburg University of Applied Sciences**  
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## Personal Information

Date of birth: 29.03.1981  
Place of birth: Hall in Tirol, Austria  
Citizenship: Austrian

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## Research Interests

Corporate Social Responsibility, Entrepreneurship, Family Businesses, Management Accounting, Management Control Systems, Resilience, Risk Management, Small and Medium-sized Enterprises, Sustainability

## Selected Publications

1. Riepl, J., Mitter, C. & Kuttner, M., Risk management during the COVID-19 crisis: Insights from an exploratory case study of medium-sized family businesses, *Journal of Management Control* (VHB-Rating 2024: B), 2024, <https://doi.org/10.1007/s00187-023-00363-0>.
2. Mitter, C., Kuttner, M., Duller, C. & Sommerauer, P., Does national culture impact management control systems? A systematic literature review, *Review of Managerial Science* (VHB-Rating 2024: B), 2024, Vol. 18, No. 1, 209-257.
3. Kuttner, M., Mayr, S., Mitter, C. & Duller, C., Impact of accounting on reorganization success: Empirical evidence from bankrupt SMEs, *Journal of Accounting and Organizational Change* (VHB-Rating 2024: B), 2023, Vol. 19, No. 6, pp. 24-45.

## Education

- 03/2019 Dr. rer. soc. oec. (Doctoral Degree in Social and Economic Sciences),  
Johannes Kepler University Linz
- 02/2017 Master of Science (Master Degree in Finance and Accounting),  
Johannes Kepler University Linz
- 11/2014 Mag. rer. soc. oec. (Diploma Degree in Social and Economic Sciences),  
Johannes Kepler University Linz
- 11/2014 Bachelor of Science (Bachelor Degree in Economic Sciences),  
Johannes Kepler University Linz

## Professional Positions

- 02/2023 – 07/2023 Lecturer, Chair of Business Administration, specifically  
Entrepreneurship, Finance and Digitalization, Andrásy University  
Budapest
- Since 10/2021 Military Expert for Quality Management (Business and Finance),  
Business and Financial Management Division, Austrian Federal Ministry  
of Defence
- 08/2021 – 02/2023 Lecturer, Institute of Management Control & Consulting, Johannes  
Kepler University Linz
- Since 01/2021 Professor of Accounting & Financial Management, Senior Lecturer,  
Department of Business & Tourism (*formerly Business School*),  
University of Applied Sciences Salzburg
- 06/2020 – 12/2020 Senior Lecturer (Management Accounting and Finance), Business  
School, University of Applied Sciences Salzburg
- 05/2020 – 07/2021 Research Associate (postdoctoral), Institute of Management Control &  
Consulting, Johannes Kepler University Linz
- 06/2019 – 05/2020 Lecturer (Management Accounting and Finance), Business School,  
University of Applied Sciences Salzburg
- 10/2018 – 02/2019 Lecturer, Institute for Small Business Management and  
Entrepreneurship, Vienna University of Economics and Business
- Since 02/2018 Lecturer, University of Applied Sciences Upper Austria
- 11/2014 – 10/2018 Research Associate (predoctoral), Institute of Management Control &  
Consulting, Johannes Kepler University Linz

## Full List of Publications

### Articles in Refereed English-language Journals

1. Mörth, T. R. & Kuttner, M., Developing resilience through sustainability: Qualitative insights from family businesses, *Journal of the International Council for Small Business* (VHB-Rating 2024: C), 2024, <https://doi.org/10.1080/26437015.2024.2417015>.
2. Riepl, J., Mitter, C. & Kuttner, M., Risk management during the COVID-19 crisis: Insights from an exploratory case study of medium-sized family businesses, *Journal of Management Control* (VHB-Rating 2024: B), 2024, <https://doi.org/10.1007/s00187-023-00363-0>.
3. Mitter, C., Kuttner, M., Duller, C. & Sommerauer, P., Does national culture impact management control systems? A systematic literature review, *Review of Managerial Science* (VHB-Rating 2024: B), 2024, Vol. 18, No. 1, 209-257.
4. Kuttner, M. & Fürthner, B., Corporate social responsibility and COVID-19: A case study of a family-owned printery, *Journal of the International Council for Small Business* (VHB-Rating 2024: C), 2023, Vol. 5, No. 1, 9-16.
5. Kuttner, M., Mayr, S., Mitter, C. & Duller, C., Impact of accounting on reorganization success: Empirical evidence from bankrupt SMEs, *Journal of Accounting and Organizational Change* (VHB-Rating 2024: B), 2023, Vol. 19, No. 6, pp. 24-45.
6. Mitter, C., Kuttner, M. & Berchtenbreiter, A., Risk management in a small family-owned nursery – A case study approach, *Journal of the International Council for Small Business* (VHB-Rating 2024: C), 2022, Vol. 3, No. 1, pp. 36-42.
7. Mitter, C., Postlmayr, M. & Kuttner, M., Risk management in small family firms: Insights into a paradox, *Journal of Family Business Management* (VHB-Rating 2024: C), 2022, Vol. 12, No. 2, pp. 237-250.
8. Kuttner, M., Feldbauer-Durstmüller, B. & Mitter, C., Corporate social responsibility in Austrian family firms: Socioemotional wealth and stewardship insights from a qualitative approach, *Journal of Family Business Management* (VHB-Rating 2024: C), 2021, Vol. 11, No. 2, pp. 238-253.
9. Wolf, T., Kuttner, M., Feldbauer-Durstmüller, B. & Mitter, C., What we know about management accountants' changing identities and roles – a systematic literature review, *Journal of Accounting and Organizational Change* (VHB-Rating 2024: B), 2020, Vol. 16, No. 3, pp. 311-347.
10. Kalchmair, B., Bachmann, N., Kuttner, M. & Duller, C., First-time integration of internal management accountants in SMEs, *European Journal of Management*, 2020, Vol. 20, No. 1, pp. 20-40.
11. Kuttner, M. & Feldbauer-Durstmüller, B., What shapes the corporate social responsibility communication of family firms? Empirical findings from a qualitative study, *European Journal of Management*, 2019, Vol. 19, No. 1, pp. 19-38.

12. Preslmayer, C., Kuttner, M. & Feldbauer-Durstmüller, B., Uncovering the research field of corporate social responsibility in family firms: A citation analysis, *Journal of Family Business Management* (VHB-Rating 2024: C), 2018, Vol. 8, No. 2, pp. 169-195.
13. Kuttner, M. & Feldbauer-Durstmüller, B., Corporate social responsibility in family firms— Status quo and future directions, *International Journal of Business Strategy*, 2018, Vol. 18, No. 1, pp. 47-68.
14. Kuttner, M. & Feldbauer-Durstmüller, B., Comparative management accounting in developing countries – State-of-the-art and future perspectives, *International Journal of Business Research* (VHB-Rating 2024: C), 2016, Vol. 16, No. 3, pp. 81-104.
15. Gärtner, B. & Kuttner, M., Implementation process of ERP systems – Qualitative empirical findings from large Austrian enterprises of the industry sector, *European Journal of Management*, 2016, Vol. 16, No. 2, pp. 75-100.

#### Other Articles in English-language

1. Herberger, T. A. & Kuttner, M., Report on the Third International Conference “Digital Transformation and Sustainability in Global Financial Economics”, *Financial and Economic Review*, 2023, Vol. 22, No. 4, pp. 190-199.
2. Wolf, T., Kuttner, M. & Feldbauer-Durstmüller, B., Changing times, changing identities: What we know about management accountants’ and controllers’ identities, in: Nadig, L. (Ed.), *CARF Luzern 2019, Controlling.Accounting.Risiko.Finanz., Konferenzband*, pp. 130-135, Verlag IFZ – Hochschule Luzern, 2019.
3. Kuttner, M. & Feldbauer-Durstmüller, B., Corporate social responsibility in family firms: Insights from Austria, *Academy of Management Proceedings*, 2018, Vol. 2018, No. 1, <https://doi.org/10.5465/AMBPP.2018.14084abstract>.
4. Kuttner, M. & Feldbauer-Durstmüller, B., Comparative management accounting in developing countries – A citation analysis, *5<sup>th</sup> REDETE Conference – Conference Proceedings*, 2016, pp. 149-180.

#### Articles in Refereed German-language Journals

1. Kuttner, M. & Mitter, C., Risikomanagement in kleinen Familienunternehmen, Wie werden die spezifischen Risiken gesteuert und welchen Beitrag leistet das Controlling?, *Controlling – Zeitschrift für erfolgsorientierte Unternehmenssteuerung* (VHB-Rating 2024: C), 2023, Vol. 35, Spezialausgabe Sommer 2023, pp. 69-72.
2. Buchner, M., Kuttner, M., Mitter, C. & Sommerauer, P., Resilienz in Familienunternehmen – Eine systematische Literaturanalyse, *BFuP – Betriebswirtschaftliche Forschung und Praxis* (VHB-Rating 2024: C), 2021, Vol. 73, No. 3, pp. 225-252.

### Other Articles in German-language

1. Mörth, T. R. & Kuttner, M., Nachhaltigkeit und Resilienz in Familienunternehmen: Eine explorative, qualitative Untersuchung, in: Herberger, T. A. & Kuttner, M. (Eds.), **Chancen und Herausforderungen für eine digitale und nachhaltige Zukunft im finanzwirtschaftlichen Kontext**, pp. 119-138, Nomos Verlag, 2024.
2. Kuttner, M., Mitter, C. & Jäger, H., Anforderungen an das Nachhaltigkeitscontrolling – Eine empirische Analyse aus der Perspektive von Nachhaltigkeitsmanagern, in: Behringer, S. (Ed.), **CARF Luzern 2023, Controlling.Accounting.Risiko.Financen., Konferenzband**, pp. 21-26, Verlag IFZ – Hochschule Luzern, 2023.
3. Kuttner, M. & Fürthner, B., Corporate Social Responsibility vor und während der COVID-19-Pandemie – Erkenntnisse aus einer mittleren, familiengeführten Druckerei, in: Duller, C., Hiebl, M., Kuttner, M., Mayr, S. & Mitter, C. (Eds.), **Herausforderungen im Management von Familienunternehmen, Werte – Wachstum – Controlling – Krisenbewältigung**, pp. 35-54, Springer Gabler, 2023.
4. Jäger, H., Kuttner, M. & Mitter, C., Nachhaltigkeitscontrolling – Eine qualitativ-empirische Anforderungsanalyse aus der Perspektive der Nachhaltigkeitsmanager, in: Herberger, T. A. (Ed.), **Digitale Transformation und Nachhaltigkeit in der Finanzwelt**, pp. 225-248, Nomos Verlag, 2023.
5. Dietrich, K., Herberger, T. A. & Kuttner, M., Diversifizieren oder Spezialisieren? Eine empirische Unternehmensperformanceanalyse am europäischen Aktienmarkt, in: Herberger, T. A. (Ed.), **Digitale Transformation und Nachhaltigkeit in der Finanzwelt**, pp. 263-288, Nomos Verlag, 2023.
6. Riepl, J., Kuttner, M. & Mitter, C., Risikomanagement in einer familiengeführten Bäckerei während der COVID-19-Krise, in: Behringer, S. (Ed.), **CARF Luzern 2022, Controlling.Accounting.Risiko.Financen., Konferenzband**, pp. 177-181, Verlag IFZ – Hochschule Luzern, 2022.
7. Kuttner, M., Corporate Social Responsibility-Controlling: Eine instrumentelle Perspektive, in: Feldbauer-Durstmüller, B. & Mayr, S. (Eds.), **Controlling – Aktuelle Entwicklungen und Herausforderungen**, 2<sup>nd</sup> Edition, pp. 221-233, Springer Gabler, 2022.
8. Kuttner, M., Konyen, J. & Gärtner, B., Anforderungen an Controller: Qualitativ-empirische Ergebnisse von KMU, Feldbauer-Durstmüller, B. & Mayr, S. (Eds.), **Controlling – Aktuelle Entwicklungen und Herausforderungen**, 2<sup>nd</sup> Edition, pp. 323-341, Springer Gabler, 2022.
9. Kuttner, M., Mitter, C., & Hafner, J., Einflussfaktoren auf die Kreislaufwirtschaft in kleinen und mittleren Unternehmen: Aktueller Forschungsstand und Ausblick, in: Herberger, T. A. (Ed.), **Digitale Transformation und Nachhaltigkeit in der globalen Finanzwirtschaft**, pp. 173-206, Nomos Verlag, 2022.
10. Kuttner, M., Corporate Social Responsibility-Controlling: Eine instrumentelle Perspektive, in: Feldbauer-Durstmüller, B. & Mayr, S. (Eds.), **Controlling – Aktuelle Entwicklungen und Herausforderungen**, pp. 269-282, Springer Gabler, 2019.

11. Kuttner, M., Konyen, J. & Gärtner, B., Anforderungen an Controller: Qualitativ-empirische Ergebnisse von KMU, Feldbauer-Durstmüller, B. & Mayr, S. (Eds.), ***Controlling – Aktuelle Entwicklungen und Herausforderungen***, pp. 375-395, Springer Gabler, 2019.
12. Kuttner, M., Mayr, S. & Mitter, C., Von der Unternehmenskrise mittels Innovation zum Wettbewerbsvorteil, in: Nadig, L. (Ed.), ***CARF Luzern 2019, Controlling.Accounting.Risiko.Finanz., Konferenzband***, pp. 69-75, Verlag IFZ – Hochschule Luzern, 2019.
13. Niederwimmer, K., Kuttner, M. & Feldbauer-Durstmüller, B., Change Management in einer Diözesanorganisation der römisch-katholischen Kirche Österreichs. Einführung eines Umweltmanagementsystems, in: Gmür, M., Andeßner, R., Greiling, D. & Theuvsen, L. (Eds.), ***Wohin entwickelt sich der Dritte Sektor? Konzeptionelle und empirische Beiträge aus der Forschung***, pp. 223-230, Edubook, 2018.
14. Kuttner, M. & Feldbauer-Durstmüller, B., Qualitativ-empirische Fallstudien zu Corporate Social Responsibility in Familienunternehmen – Zusammenfassung und Ausblick, in: Altenburger, R. & Schmidpeter, R. (Eds.), ***CSR und Familienunternehmen – Gesellschaftliche Verantwortung im Spannungsfeld von Tradition und Innovation***, pp. 17-39, Springer Gabler, 2018.
15. Wolf, T., Kuttner, M. & Feldbauer-Durstmüller, B., Anforderungen an Controller in KMU, in: Müller, D. (Ed.), ***Controlling für kleine und mittlere Unternehmen***, pp. 2-33, De Gruyter, 2017.
16. Feldbauer-Durstmüller, B. & Kuttner, M., Controlling im internationalen Kontext: Kulturelle Einflüsse auf die Informationsversorgung, Planung und Kontrolle, in: Funk, W. & Rossmann, J. (Eds.), ***Internationale Rechnungslegung und Internationales Controlling***, pp. 281-301, Springer Gabler, 2017.

#### Edited Volumes

1. Herberger, T. A. & Kuttner, M. (Eds.), ***Chancen und Herausforderungen für eine digitale und nachhaltige Zukunft im finanzwirtschaftlichen Kontext***, Nomos Verlag, 2024.
2. Duller, C., Hiebl, M., Kuttner, M., Mayr, S. & Mitter, C. (Eds.), ***Herausforderungen im Management von Familienunternehmen, Werte – Wachstum – Controlling – Krisenbewältigung***, Springer Gabler, 2023.

#### Monographs

1. Kuttner, M., ***Corporate Social Responsibility in Familienunternehmen***, 2019 (Doctoral Thesis).
2. Kuttner, M., ***Comparative management accounting in developing countries***, 2016 (Master Thesis).
3. Kuttner, M., ***Die Rolle des Management Accountant bei der Implementierung von ERP-Systemen in Großunternehmen***, 2014 (Diploma Thesis).

## Presentations

### Refereed Conference Presentations

1. Otter, N. & Kuttner, M., Risk Management and Risk Governance in Family Businesses: Current Knowledge and Avenues for Future Research, **12<sup>th</sup> Annual Conference on Risk Governance**, Siegen (Germany), October 10, 2024.
2. Kuttner, M., Unterschiede in der gesellschaftlichen Verantwortung zwischen Familienunternehmen und Nicht-Familienunternehmen während der COVID-19-Krise, **4. Konferenz „Digitale Transformation und Nachhaltigkeit in der globalen Finanzwirtschaft“**, Munich (Germany), September 16, 2024.
3. Kathan, M. & Kuttner, M., Controlling und künstliche Intelligenz: Eine Bestandsaufnahme, **4. Konferenz „Digitale Transformation und Nachhaltigkeit in der globalen Finanzwirtschaft“**, Munich (Germany), September 16, 2024.
4. Mörth, T. R. & Kuttner, M., Sustainability and resilience in family businesses: A qualitative study, **ICSB 2024 World Congress**, Berlin (Germany), online, July 5, 2024.
5. Mörth, T. R., Kuttner, M. & Mitter, C., Nachhaltigkeit als Triebfeder von Resilienz: Eine explorative, qualitative Fallstudie österreichischer Familienunternehmen, **FIFU 2024 – Konferenz der deutschsprachigen Forschungszentren und Institute für Familienunternehmen**, Munich (Germany), March 13, 2024.
6. Mitter, C., Kuttner, M. & Jäger, H., Sustainability Management Accounting Requirements from the Perspective of Sustainability Managers, **1<sup>st</sup> Interdisciplinary Workshop on Sustainability and ESG Dynamics**, Castellanza (Italy), October 26, 2023.
7. Mörth, T. R. & Kuttner, M., Nachhaltigkeit und Resilienz in Familienunternehmen: Eine explorative, qualitative Untersuchung, **3. Konferenz „Digitale Transformation und Nachhaltigkeit in der globalen Finanzwirtschaft“**, Salzburg (Austria), September 19, 2023.
8. Hörzing, A. R. & Kuttner, M., Auswirkungen der Nachhaltigkeitsberichterstattung auf das Risikomanagement: Eine Analyse der ATX- und DAX-Unternehmen, **3. Konferenz „Digitale Transformation und Nachhaltigkeit in der globalen Finanzwirtschaft“**, Salzburg (Austria), September 18, 2023.
9. Kuttner, M., Christine, M. & Jäger, H., Anforderungen an das Nachhaltigkeitscontrolling – Eine empirische Analyse aus der Perspektive von Nachhaltigkeitsmanagern, **CARF Luzern 2023, Controlling.Accounting.Risiko.Finanz., Wissenschaftliche Konferenz für praxisorientierte Forschung und Lehre**, Lucerne (Switzerland), September 8, 2023.
10. Kuttner, M. & Fürthner, B., Corporate social responsibility and COVID-19: A case study of a family-owned printery, **ICSB 2023 World Congress**, Gwangju (South Korea), online, July 13, 2023.
11. Riepl, J., Kuttner, M. & Mitter, C., Risikomanagement in mittleren Familienunternehmen, **FIFU 2023 – Konferenz der deutschsprachigen Forschungszentren und Institute für Familienunternehmen**, Hamburg (Germany), June 30, 2023.

12. Kuttner, M. & Fürthner, B., CSR und Covid 19: eine Fallstudie aus einer familiengeführten Druckerei, *FIFU 2023 – Konferenz der deutschsprachigen Forschungszentren und Institute für Familienunternehmen*, Hamburg (Germany), June 30, 2023.
13. Riepl, J., Kuttner, M. & Mitter, C., Risk management in the COVID-19 crisis: Case study insights from medium-sized family businesses, *45<sup>th</sup> Annual Congress of the European Accounting Association*, Espoo (Finland), May 26, 2023.
14. Jäger, H., Kuttner, M. & Mitter, C., Nachhaltigkeitscontrolling – Eine qualitativ-empirische Anforderungsanalyse aus der Perspektive der Nachhaltigkeitsmanager, *2. Konferenz „Digitale Transformation und Nachhaltigkeit in der globalen Finanzwirtschaft“*, Budapest (Hungary), December 1, 2022.
15. Dietrich, K., Kuttner, M. & Herberger, T. A., Diversifizieren oder Spezialisieren? Eine empirische Unternehmensperformanceanalyse am europäischen Aktienmarkt, *2. Konferenz „Digitale Transformation und Nachhaltigkeit in der globalen Finanzwirtschaft“*, Budapest (Hungary), December 1, 2022.
16. Riepl, J., Kuttner, M. & Mitter, C., Risk governance in medium-sized family businesses, *10<sup>th</sup> Annual Conference on Risk Governance*, Siegen (Germany), October 27, 2022.
17. Riepl, J., Kuttner, M. & Mitter, C., Risikomanagement in einer familiengeführten Bäckerei während der COVID-19-Krise, *CARF Luzern 2022, Controlling.Accounting.Risiko.Financen., Konferenz für praxisorientierte Forschung und Lehre*, Lucerne (Switzerland), September 2, 2022.
18. Hafner, J., Kuttner, M. & Mitter, C., Kreislaufwirtschaft in kleinen und mittleren Unternehmen: Aktueller Forschungsstand und Ausblick, *Digitale Transformation und Nachhaltigkeit in der globalen Finanzwirtschaft*, Budapest (Hungary), September 23, 2021.
19. Mitter, C., Kuttner, M. & Berchtenbreiter, A., Risk management in a small family-owned nursery – A case study approach, *ICSB 2021 World Congress*, Paris (France), online, July 16, 2021.
20. Kuttner, M., Mitter, C., Duller, C. & Fellner, T., Does national culture impact management accounting? A structured literature review, *EAA Virtual Congress 2021*, Brussels (Belgium), online, May 28, 2021.
21. Mitter, C., Kuttner, M. & Berchtenbreiter, A., Risk management in small family businesses: A case study of a nursery, *G-Forum, 24. Interdisziplinäre Jahreskonferenz zu Entrepreneurship, Innovation und Mittelstand*, Karlsruhe (Germany), online, October 1, 2020.
22. Kalchmair, B., Bachmann, N., Kuttner, M. & Duller, C., First-time integration of internal management accountants in SMEs, *IABE 2020 Summer Conference*, Nuremberg (Germany), June 18, 2020.



23. Wolf, T., Kuttner, M., Feldbauer-Durstmüller, B. & Mitter, C., Two sides of the same coin: Identities and roles of management accountants, A systematic literature review, **82. Jahrestagung des VHB**, Frankfurt (Germany), online, March 19, 2020.
24. Wolf, T., Kuttner, M., Feldbauer-Durstmüller, B. & Mitter, C., What we know about management accountants' changing identities and roles: A systematic literature review, **17<sup>th</sup> Annual Conference for Management Accounting Research (ACMAR) 2020**, Vallendar (Germany), March 5, 2020.
25. Fürthner, B., Kuttner, M. & Wolf, T., Striving for a competitive advantage through CSR: Qualitative stakeholder insights from a medium-sized, family-owned printery, **G-Forum, 23. Interdisziplinäre Jahreskonferenz zu Entrepreneurship, Innovation und Mittelstand**, Vienna (Austria), September 26, 2019.
26. Wolf, T., Kuttner, M. & Feldbauer-Durstmüller, B., Changing times, changing identities: What we know about management accountants' and controllers' identities, **CARF Luzern 2019, Controlling.Accounting.Risiko.Financen., Konferenz für praxisorientierte Forschung und Lehre**, Lucerne (Switzerland), September 5, 2019.
27. Kuttner, M., Mayr, S. & Mitter, C., Von der Unternehmenskrise mittels Innovation zum Wettbewerbsvorteil, **CARF Luzern 2019, Controlling.Accounting.Risiko.Financen., Konferenz für praxisorientierte Forschung und Lehre**, Lucerne (Switzerland), September 5, 2019.
28. Bachmann, N., Kuttner, M., Kalchmair, B., Feldbauer-Durstmüller, B. & Duller, C., First-time integration of internal management accountants in SMEs: A corporate level perspective, **EAA Annual Congress 2019**, Paphos (Cyprus), May 31, 2019.
29. Wolf, T., Kuttner, M. & Feldbauer-Durstmüller, B., What we know about management accountants' and controllers' changing identities: A systematic literature review, **EAA Annual Congress 2019**, Paphos (Cyprus), May 30, 2019.
30. Kuttner, M., Duller, C., Feldbauer-Durstmüller, B. & Ahrens, J.-P., Does being a family firm matter? CSR engagement for employees: A stakeholder and socioemotional wealth perspective, **G-Forum, 22. Interdisziplinäre Jahreskonferenz zu Entrepreneurship, Innovation und Mittelstand**, Stuttgart (Germany), October 11, 2018.
31. Kuttner, M., & Feldbauer-Durstmüller, B., What shapes corporate social responsibility communication in family firms, **G-Forum, 22. Interdisziplinäre Jahreskonferenz zu Entrepreneurship, Innovation und Mittelstand**, Stuttgart (Germany), October 11, 2018.
32. Kuttner, M. & Feldbauer-Durstmüller, B., Corporate Social Responsibility in Family Firms: Insights from Austria, **78<sup>th</sup> Annual Meeting of the Academy of Management**, Chicago (United States of America), August 14, 2018.
33. Kuttner, M. & Feldbauer-Durstmüller, B., Corporate social responsibility in family firms: Insights from an Austrian multiple case study, **IFERA 2018**, Zwolle (Netherlands), July 5, 2018.

34. Kuttner, M. & Feldbauer-Durstmüller, B., Corporate social responsibility in family firms: Status quo and future directions, *IABE 2018 Summer Conference*, Munich (Germany), June 14, 2018.
35. Niederwimmer, K., Kuttner, M. & Feldbauer-Durstmüller, B., Change Management in einer Diözesanorganisation der römisch-katholischen Kirche Österreichs: Einführung eines Umweltmanagementsystems, *13. Internationales NPO-Colloquium*, Fribourg (Switzerland), April 20, 2018.
36. Kuttner, M. & Feldbauer-Durstmüller, B., Corporate social responsibility in family firms: Status quo and future directions, *FIFU 2018 – Konferenz der deutschsprachigen Forschungszentren und Institute für Familienunternehmen*, Innsbruck (Austria), March 2, 2018.
37. Kuttner, M. & Feldbauer-Durstmüller, B., Corporate social responsibility in family firms: Status quo and future directions, *5. Forum Mittelstandsforschung*, Vienna (Austria), February 21, 2017.
38. Wolf, T., Kuttner, M. & Feldbauer-Durstmüller, B., A comparison of the job requirements of management accountants and controllers with a special focus on SMEs, *5. Forum Mittelstandsforschung*, Vienna (Austria), February 20, 2017.
39. Gärtner, B., Kuttner, M. & Duller, C., Netzwerkcontrolling: Eine systematische Literaturanalyse, *5. Forum Mittelstandsforschung*, Vienna (Austria), February 20, 2017.
40. Kuttner, M. & Feldbauer-Durstmüller, B., Comparative management accounting in developing countries: A citation analysis, *Redete 2016, Researching Economic Development and Entrepreneurship in Transitional Economies*, Belgrade (Serbia), October 28, 2016.
41. Kuttner, M. & Feldbauer-Durstmüller, B., Corporate social responsibility in family firms: Status quo and future directions, *G-Forum, 20. Interdisziplinäre Jahreskonferenz zu Entrepreneurship, Innovation und Mittelstand*, Leipzig (Germany), October 6, 2016.
42. Preslmayer, C., Kuttner, M., & Feldbauer-Durstmüller, B., Corporate social responsibility in family firms: A citation and co-citation analysis, *G-Forum, 20. Interdisziplinäre Jahreskonferenz zu Entrepreneurship, Innovation und Mittelstand*, Leipzig (Germany), October 6, 2016.
43. Preslmayer, C., Kuttner, M., & Feldbauer-Durstmüller, B., Corporate social responsibility in family firms: A citation and co-citation analysis, *2nd International Family Business Research Forum*, Naples (Italy), September 16, 2016.
44. Kuttner, M. & Feldbauer-Durstmüller, B., Comparative management accounting in developing countries – State-of-the-art and future perspectives, *IABE 2016 Summer Conference*, Florence (Italy), June 17, 2016.
45. Gärtner, B. & Kuttner, M., Implementation process of ERP systems – Qualitative empirical findings from large Austrian enterprises of the industry sector, *IABE 2016 Summer Conference*, Florence (Italy), June 17, 2016.

### Invited Research Presentations

1. Kuttner, M., Corporate Social Responsibility in Family Businesses – Empirical Results from Austria, **Johannes Kepler University Linz**, Linz (Austria), December 5, 2023.
2. Kuttner, M., Impact of accounting on reorganization success: Empirical evidence from bankrupt SMEs, **University of the Free State**, Bloemfontain (South Africa), July 26, 2022.
3. Kuttner, M., Corporate Social Responsibility in Österreich, **CSR-Consultants Experts Group Wien**, Vienna (Austria), online, February 16, 2021.
4. Kuttner, M., Corporate social responsibility in Austrian family firms, **Johannes Kepler University Linz**, Linz (Austria), December 10, 2019.
5. Kuttner, M., Corporate Social Responsibility in Familienunternehmen, **Johannes Kepler University Linz**, Linz (Austria), May 8, 2019.

### Other Presentations

1. Kuttner, M., Nachhaltigkeit aus der unternehmerischen Perspektive: Begriffsvielfalt, empirische Ergebnisse und Herausforderungen, **zobl.bauer. Salzburg Steuerberatung und Wirtschaftsprüfung GmbH**, Salzburg (Austria), December 7, 2023.
2. Kuttner, M., Challenges of academic careers in German-speaking countries, **University of the Free State**, Bloemfontain (South Africa), July 29, 2022.
3. Kuttner, M., Antrittsvorlesung an der Fachhochschule Salzburg “Impact of accounting on reorganization success: Empirical evidence from bankrupt SMEs”, **Salzburg University of Applied Sciences**, Puch/Salzburg (Austria), April 26, 2022.

### Research Seminars

1. Mitter, C., Kuttner, M., Riepl, J., Mörth, T. R., Resilienz von Familienunternehmen in externen Krisen, **EQUA-Stipendiatenkolloquium 2023**, Munich (Germany), October 20, 2023.
2. Kuttner, M. & Feldbauer-Durstmüller, B., Corporate social responsibility in family firms: Insights from Austria, **Forschungsseminar Bern – Linz – Siegen**, Bern (Switzerland), February 6, 2018.
3. Kuttner, M. & Feldbauer-Durstmüller, B., Corporate social responsibility in family firms: Status quo and future directions, **Forschungsseminar Linz – Bern – Siegen**, Linz (Austria), September 26, 2016.

### Workshops

1. Kuttner, M., Literature reviews: The starting point of any research, **University of the Free State**, Bloemfontain (South Africa), July 27, 2022.

2. Kuttner, M. & Feldbauer-Durstmüller, B., Vorstellung eines Forschungsprojektes – Eine empirische Analyse der Kooperationen benediktinischer Frauen- und Männerklöstern der DACH-Region, *Wirtschaft und monastisches Leben, Kooperationen von Klöstern*, Lambach (Austria), July 12, 2022.
3. Kuttner, M., Be the Change – Modul 3: Impact Measurement Tools als Erfolgsfaktoren für erfolgreiche Kooperationen, *Interreg CENTRAL EUROPE, CE RESPONSIBLE – Empowering Social Business in Central Europe*, Salzburg (Austria), April 29, 2021.

#### Conference Organization

1. *FIFU 2025 – Konferenz der deutschsprachigen Forschungszentren und Institute für Familienunternehmen*, Salzburg (Austria), March 10 - 12, 2025 (together with Mörth, T. R.)
2. *4. Konferenz „Digitale Transformation und Nachhaltigkeit in der globalen Finanzwirtschaft“*, Munich (Germany), September 16, 2024 (together with Herberger, T. A. & Ender, M.).
3. *3. Konferenz „Digitale Transformation und Nachhaltigkeit in der globalen Finanzwirtschaft“*, Salzburg (Austria), September 18 - 19, 2023 (together with Herberger, T. A.).

## Refereeing and Editorial Activities

#### Ad-hoc Referee for Journals

Annals of Public and Cooperative Economics, Accounting, Finance & Governance Review, Applied Economics incorporating Applied Financial Economics, Cogent Business and Management, Innovar, International Journal of Entrepreneurial Venturing, International Journal of Accounting and Information Management, Journal of the International Council for Small Business, International Journal of Economics and Business Research, Journal of Accounting and Organizational Change, Journal of Business Economics, Journal of Entrepreneurial Venturing, Journal of Management Control, Journal of Risk and Financial Management, Junior Management Science (JUMS), Management Decision, Omega, Organizations and Markets in Emerging Economies, Psychology Research and Behavior Management, Qualitative Research in Accounting and Management, Review of Managerial Science, Sustainability, ZfKE – Zeitschrift für KMU und Entrepreneurship

#### Member of the Editorial Review Board

Journal of Family Business Management

### Program Referee for Conferences

Academy of Management (AoM), Digitale Transformation und Nachhaltigkeit in einer globalen Finanzwirtschaft, European Academy of Management (EURAM)

## Teaching Experience

### Andrássy Universität Budapest

1. **Business Analysis and Restructuring** (Master Programs): Summer 2023

### Johannes Kepler University Linz

1. **Advanced Cost Management** (Bachelor/Diploma Programs): Winter 2017/18
2. **Budgeting** (Bachelor/Diploma Programs): Winter 2014/15, Summer 2015, Winter 2015/16, Summer 2016, Summer 2020 (2 Courses)
3. **Introduction into Cost Management and Budgeting** (Bachelor/Diploma Programs): Winter 2020/21 (2 Courses), Summer 2021 (2), Winter 2021/22, Summer 2022, Winter 2022/23
4. **Seminar in Management Accounting and Control** (Bachelor/Diploma Programs): Winter 2016/17, Summer 2017, Winter 2017/18 (2 Courses), Summer 2018 (2)
5. **Tutorial in Introduction into Cost Management and Budgeting** (Bachelor/Diploma Programs): Winter 2020/21 (2 Courses), Summer 2021 (2)

### National Defence Academy of the Austrian Federal Ministry of Defence

1. **Military Economics in the Intendant Service - Module 1 - Fundamentals of Accounting (especially Management Accounting)**: May 2023

### Salzburg University of Applied Sciences

1. **Advanced Management Accounting** (Master Programs): Summer 2022 (4 Courses), Summer 2023 (2), Summer 2024 (3)
2. **Applied Research Methods 1** (Bachelor and Master Programs): Summer 2023, Summer 2024
3. **Applied Research Methods 2** (Bachelor and Master Programs): Summer 2023, Winter 2023/24, Summer 2024
4. **Capital Budgeting** (Bachelor Programs): Summer 2023 (2 Courses), Summer 2024 (2)

5. **Corporate Risk Management** (Master Programs): Winter 2023/24 (2 Courses)
6. **Cost Accounting** (Bachelor Programs): Winter 2019/20 (4 Courses), Winter 2020/21 (2), Winter 2021/22 (4), Winter 2022/23 (5), Winter 2023/24 (4), Winter 2024/25 (5)
7. **Corporate Financing** (Bachelor Programs): Winter 2023/24 (2 Courses)
8. **Corporate Treasury** (Bachelor Programs): Summer 2020 (4 Courses), Summer 2021 (2), Summer 2022 (3), Summer 2023 (4)
9. **Management Accounting** (Bachelor & Master Programs): Winter 2021/22 (4 Courses), Summer 2023, Summer 2024, Winter 2024/25
10. **Professional Internships** (Supervisor) (Bachelor Programs): Summer 2022, Summer 2023, Summer 2024
11. **Student Projects** (Supervisor) (Bachelor Programs): Winter 2019/20, Winter 2020/21, Winter 2021/22, Winter 2022/23, Winter 2023/24 (3 Projects), Winter 2024/25

University of Applied Sciences Upper Austria

1. **Cost Accounting** (Lecture) (Bachelor Programs): Summer 2020, Summer 2021, Summer 2022, Summer 2023, Summer 2024 (2 Courses)
2. **Cost Accounting** (Practice) (Bachelor Programs): Summer 2020, Summer 2021, Summer 2022, Summer 2023, Summer 2024 (2 Courses)
3. **Investment and Financing** (Lecture) (Bachelor Programs): Winter 2018/19, Winter 2019/20, Winter 2020/21, Winter 2021/22, Winter 2022/23, Winter 2023/24, Winter 2024/25
4. **Investment and Financing** (Practice) (Bachelor Programs): Winter 2018/19, Winter 2019/20, Winter 2020/21, Winter 2021/22, Winter 2022/23, Winter 2023/24, Winter 2024/25
5. **Investment, Financing and Controlling** (Lecture) (Bachelor Programs): Winter 2019/20
6. **Investment, Financing and Controlling** (Practice) (Bachelor Programs): Winter 2019/20
7. **Professional Internships** (Supervisor) (Bachelor Programs): Summer 2020

Vienna University of Economics and Business

1. **Small Business Management: Financial Management and Controlling** (Bachelor Programs): Winter 2018/19

## Thesis Supervision

### Johannes Kepler University Linz

1. **Bachelor Thesis** (Co-Supervisor): Heidlmayer, M. (finished 04/2018), Weichselbaumer, G. (04/2018)
2. **Diploma Thesis** (Co-Supervisor): Adlassnig, S. (finished 12/2019)
3. **Master Thesis** (Co-Supervisor): Kalchmair, B. (finished 04/2018), Preslmayer, C. (09/2018), Fürthner, B. (02/2020), Riepl, J. (08/2022)

### Salzburg University of Applied Sciences

1. **Bachelor Thesis** (Supervisor): Radauer, M. (finished 09/2021), Hafner, J. (05/2022), Süß, S. (05/2022), Hangöbl, S. (09/2022), Mörth, T. R. (09/2023), Elvenich-Norman, M. (09/2023), Maier, S. (06/2024)
2. **Master Thesis** (1<sup>st</sup> Supervisor): Prgic, D. (finished 10/2020), Stipschik, C. (10/2020), Jäger, H. (11/2022), Hörzing, A. R. (10/2024)
3. **Master Thesis** (2<sup>nd</sup> Supervisor): Kallabis, J. P. (finished 07/2019), Kendler, L. (07/2019), Ramsauer, A. (07/2019), Bernegger, K. (08/2019), Berchtenbreiter, A. (11/2019); Ruf, L. (12/2019), Weissenbacher, T. (12/2019), Dietrich, K. (07/2021), Némedi, C.-B. (11/2021), Fuchs, M. (12/2022), Leis, S. (06/2024)

### University of Applied Sciences Upper Austria

1. **Bachelor Thesis** (Supervisor): Riepl, J. (finished 05/2020)
2. **Master Thesis** (Supervisor): Großchartner, J. (finished 11/2018), Neudorfer, S. (05/2019), Fischer, K. (08/2019), Fürthner, B. (08/2024)

## Service Activities

### Austrian Federal Ministry of Defence

1. Member, Scientific Commission at the Austrian Federal Ministry of Defence (since 06/2024)

### Salzburg University of Applied Sciences

1. Member, Finance Committee (01/2022 – 07/2023)
2. Member, Development Team Bachelor Program “Business Management” (2022/23)

## University of the Free State

1. External Assessor, Doctoral Degree Kosiba, J. P. B. (12/2023)
2. External Assessor, MBA Dissertation Masisi, G. (01/2021)

## **Awards, Honors & Grants**

1. **Research funding from EQUA foundation** for the research project entitled “*Resilience of family firms*” (together with Mitter, C.), 2023.
2. **Pater Johannes Schasching SJ-Price 2018** (November 2018) for the working paper titled “Corporate social responsibility: What we can learn from family firms” from Kuttner, M., Feldbauer-Durstmüller, B. und Aschauer, E., 2018.
3. **International Academy of Business and Economics (IABE) 2018 Membership Award** (June 2018), IABE 2018 Summer Conference, Munich (Germany).
4. **Best Research Publication in Journal Award** (June 2016) for the paper titled “Implementation process of ERP systems – Qualitative empirical findings from large Austrian enterprises of the industry sector” from Gärtner, B. und Kuttner, M., **European Journal of Management** (VHB JQ 3: C), 2016, Vol. 16, No. 2, pp. 75-100.

## **Memberships**

Academy of Management (AoM), European Accounting Association (EAA), Förderkreis Gründungs-Forschung e.V. (FGF), Institute of Management Accountants (IMA), International Academy of Business and Economics (IABE), International Council for Small Business (ICSB), Internationaler Controller Verein e.V. (ICV), International Family Enterprise Research Academy (IFERA), Verband der Hochschullehrer für Betriebswirtschaft e.V. (VHB), Verein für Socialpolitik, Verband Österreichischer Wirtschaftsakademiker (VÖWA)