

Lukas Löhlein

Professor of Management Accounting & Control
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ACADEMIC EMPLOYMENT

Professor of Management Accounting & Control Co-Director of the Institute of Management Accounting & Control WHU – Otto Beisheim School of Management, Germany	since 2023
Assistant Professor of Management Accounting & Control Institute of Management Accounting & Control WHU – Otto Beisheim School of Management, Germany	2017 - 2022
Guest Lecturer Department of Accounting, London School of Economics, U.K.	since 2017

ACADEMIC EDUCATION

Postdoctoral Research Fellow Department of Accounting, London School of Economics, U.K.	2015 - 2017
Visiting PhD Student Department of Accounting, London School of Economics, U.K.	2014
PhD in Accounting Faculty of Law, Economics and Finance, Université du Luxembourg, Luxembourg	2012 - 2015
MA in Corporate Management and Economics Zeppelin University, Germany	2010 - 2012
BA in Political and Administrative Science University of Konstanz, Germany	2007 - 2010

PUBLICATIONS (peer-reviewed)

Reilly, J., & Löhlein, L. (2023). Theorizing (and) the future of interdisciplinary accounting research, *Critical Perspectives on Accounting*, Vol. ahead-of-print No. ahead-of-print.

Löhlein, L. and Huber, C. (2022). The end of audit. Spectacle and love in the audit society, *Qualitative Research in Accounting & Management*, Vol. ahead-of-print No. ahead-of-print.

Crvelin, D. & Löhlein, L. (2022). Commensuration by form: Lists and accounting in collective action networks, *Accounting, Organizations and Society*. 100.

Repenning, N., Löhlein, L. & Schäffer, U. (2021). Emotions in accounting: A review to bridge the paradigmatic divide, *European Accounting Review*, 31(7).

Goretzki, L., Löhlein, L., Schäffer, U., Schmidt A. & Strauß, E. (2021). Exploring the role of metaphors in social-identity construction: The case of the German controller, *European Accounting Review*, 31(4).

Loscher, G., Löhlein, L. & Lenz, H. (2021) Dual roles and blurred identities: A framing contest between professional associations in a local strategic action field, *European Accounting Review*, 30(3), 503–529.

Löhlein, L. & Müßig, A. (2020). At the boundaries of institutional theorizing: Individual entrepreneurship in episodes of regulatory change, *Accounting, Organizations and Society*, 83.

Detzen, D. & Löhlein, L. (2018). Language at work in the Big Four: Global aspirations and local segmentation, *Accounting, Auditing & Accountability Journal*, 31(7), 2031–2054.

Löhlein, L. (2017). Measuring the independence of audit oversight entities. A comparative empirical analysis, *Accounting Research Journal*, 30(2), 165–184. [Winner of Emerald Literati Paper Award]

Löhlein, L. (2016). From peer review to PCAOB inspections: Regulating for audit quality in the U.S., *Journal of Accounting Literature*, 36, 28–47.

WORK UNDER REVIEW

Digitized control as residue: The case of dashboarding. With Feldmann, M., Ahrens, T. & Schäffer, U.

Accounting for impact: Switching between hope and disappointment. With Reilley, J. & Junne, J.

Valuing soccer players: On the valuation work of an online user community. With Detzen, D.

Exceeding expectations? SMP auditors' audit quality to PIE clients. With Lenz, H. & Schaupp, D.

WORK IN PROGRESS

Thinking in Boxes: Translating accounting in workshops. With Honsel, V., Crvelin D. & Schäffer, U.

Predictive analytics in management control. With Wiegmann, L. & Schäffer, U.

PUBLICATIONS IN PRACTICE-ORIENTED JOURNALS & CHAPTERS IN EDITED VOLUMES

Löhlein, L., Schäffer, U., & Wiegmann, L. (2021). How algorithms and human conversations can remove forecasts' bias perception, *Financial Management*, July 2021.

Wiegmann, L., Löhlein, L., & Schäffer, U. (2021). The impact of predictive forecasting on corporate control. A comparison of two multinational corporations, *CIMA Research Executive Summary*, Vol. 17 (1) 1–13.

Detzen, D. & Löhlein, L. (2020). Towards a framework of individuals' responses to language asymmetry, *The Routledge Companion – Understanding multilingual workplaces: empirical, methodological and pedagogic perspectives*, Routledge.

Löhlein, L., & Crvelin, D. (2020). Controlling in der Flüchtlingskrise, *Controlling & Management Review*, Vol. 64, pp. 30–33.

Löhlein, L., & Detzen, D. (2019). La gestion de la diversité linguistique au sein des Big Four - un projet au-delà des polices d'entreprise, *ACE Comptabilité, fiscalité, audit, droit des affaires au Luxembourg*, Vol. 4 (1), 34–36.

Löhlein, L. (2016). Should auditors be reviewed by peers or should the state do it?, *LSE Business Review*.

Löhlein, L. (2015). Same but different – comparing European audit oversight regulation, *Audit Financier*, 13 (126), 74-80.

INVITED PRESENTATIONS & CONFERENCES

Invited presentations

Protocol infrastructure for management control systems – flexibility and integration through digital dashboards, with Feldmann, M., Ahrens, T. & Schäffer, U., *London School of Economics*, Department of Accounting, U.K., **2022**.

Protocol infrastructure for management control systems – flexibility and integration through digital dashboards, with Feldmann, M., Ahrens, T. & Schäffer, U., *Alliance Manchester Business School*, Accounting and Finance Division, U.K., **2022**.

Switching between hope and disappointment: accounting for impact in an NGO context, with Reilley, J. & Junne, J., *University of Groningen*, Department of Management Accounting, The Netherlands, **2021**.

Dual roles and blurred identities: A framing contest between professional associations in a local strategic action field, with Loscher, G. & Lenz, H., *ESSEC Business School*, Department of Accounting and Management Control, France, **2020**.

Making things "listable": Accounting and the self-coordination of citizens in managing the refugee crisis in Germany, with Crvelin, D., *Technical University of Berlin*, Department of Sociology, Germany, **2019**.

Making things "listable": Accounting and the self-coordination of citizens in managing the refugee crisis in Germany, with Crvelin, D., *University of Groningen*, Department of Management Accounting, The Netherlands, **2019**.

Accounting and the (un)making of the organization: Understanding shifting modes of formalization with Germany's 'Refugee Welcome Movement', with Crvelin, D., *Helmut Schmidt University*, Department for Management Accounting and Control, Germany, **2017**.

Regular attendance

European Accounting Association (EAA), Management Accounting as Social and Organizational Practice (MASOP), Accounting as a Social and Organisational Practice (ASOP), Interdisciplinary Perspectives on Accounting Conference (IPA), New Directions in Management Accounting, Financial Reporting and Auditing as Social and Organizational Practice (FRASOP), Critical Perspectives on Accounting Conference

PLENARY SPEECHES AT CONFERENCES AND WORKSHOPS

Wirkungsmessung. Zwischen Illusion und Relevanz [Accounting for impact. Between illusion and relevance], Jahresforum Deutsche Stiftungsakademie (DSA), 05/2022.

Predictive analytics in management forecasts: The role of social ties and local knowledge, 9th International Controlling Conference in Croatia, 11/2021.

Die Bewertungsgesellschaft. Über die Lust an Likes und Sternchen [The evaluation society. The appeal of likes and stars], Business Club Hamburg, 11/2021.

Digitalisierung und die Illusion von Wirkungsmessung [Digitalization and the illusion of impact accounting], Institut für Verbands-, Stiftungs- und Genossenschafts-Management (VMI), 10/2020.

TEACHING

WHU – Otto Beisheim School of Management, Germany

Managing the Unexpected: Performance in Times of Risks and Crisis, Executive education	2022
Research Ethics, PhD course	2022
International Strategy, MSc course	2021
Performance Management for Non-Profit Organizations, BSc seminar	2020
Management Accounting & Control, BSc course	2017, 2018
Management Abroad Course in Shanghai, BSc course	2018, 2019

London School of Economics, U.K.

Performance Measurement, Strategy and Uncertainty, MSc course, with T. Palermo	2022, 2023
Accounting in Non-Profit-Organizations, BSc course, flipping-lecture with M. Hall	2016, 2017, 2019
Managerial Accounting and Financial Control, BSc course, with A. Bhimani	2016
Thesis supervision for the MSc in Accounting, Organizations and Institutions	2016
Managerial Accounting, BSc course, with T. Palermo	2015

Université du Luxembourg, Luxembourg

Contemporary Issues in Financial Reporting and Audit Research, MSc seminar	2020, 2021
MA-Thesis supervision for the MSc in Accounting and Audit	2014, 2015, 2016

Other

University of Vigo (Spain), PhD seminar on Qualitative Methods in Accounting Research	2014, 2016
Vytautas Magnus University (Lithuania), MSc seminar on Qualitative Methods in Business Research	2014, 2015

DOCTORAL SUPERVISION

Current

N. Repenning (from 2019), R. Gunjal (from 2020), V. Honsel (from 2020), J. Pauleikhoff (from 2020)

Completed

M. Feldmann (2023), *Theorizing digitized control: How data analytics devices and actors influence management control* (WHU – Otto Beisheim School of Management).

RESEARCH GRANTS

CIMA Research Initiative Grant for: The effects of predictive forecasts on corporate control. (2019 – 2020). With Wiegmann, L. and Schäffer, U. Total Grant: 20.000 €.

AWARDS

Excellence in Reviewing Recognition Award by <i>European Accounting Review</i>	2021
Finalist for 2018 EGOS That's Interesting! Award (with D. Crvelin)	2018
Emerald Literati Highly Commended Paper Award	2018
London School of Economics, Teaching Excellence Award	2017
London School of Economics, Commended Nominee for Teaching Excellence Award	2016
American Accounting Association, Public Interest Section, Nominated for Best Paper Award	2014
Zeppelin University, Master's Degree Scholarship	2010
The Foundation of German Business (SDW), Full Stipendiary during BA and MA studies	2008

SERVICE & ADMINISTRATION

WHU – Otto Beisheim School of Management

Director Code of Conduct (Committee Member, 2019 - 2022)	since 2023
Member of Center for Non-Profit Management and Social Impact	since 2021
Co-founder of WHU Interpretative Research Forum, with J. Lê & O. Jensen	since 2018
Conference moderator at WHU Diversity Week	2018, 2020
Organizer of WHU General Studies session on Immigration in Germany	2019

Other

Member of assessment committee for German-American Fulbright Scholarship applications	2022
Scientific committee member of the Interdisciplinary Perspectives on Accounting (IPA)	2021
Member of external accreditation committee for study programs at national business school	2020 - 2022
Reviewer for the Foundation for International Business Administration Accreditations (FIBAA)	2010 - 2016

Ad hoc Reviewer

Accounting, Organizations and Society, Contemporary Accounting Research, European Accounting Review, Critical Perspectives on Accounting, Accounting and Business Research, Qualitative Research in Accounting and Management, The British Accounting Review, Auditing: A Journal of Practice & Theory, Management Accounting Review