

## Lukas Löhlein

Professor of Management Accounting & Control  
WHU – Otto Beisheim School of Management  
lukas.loehlein@whu.edu

### ACADEMIC EMPLOYMENT

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| <b>Professor of Management Accounting &amp; Control</b><br>Co-Director of the Institute of Management Accounting & Control<br>WHU – Otto Beisheim School of Management, Germany | since 2023        |
| <b>Assistant Professor of Management Accounting &amp; Control</b><br>Institute of Management Accounting & Control<br>WHU – Otto Beisheim School of Management, Germany          | 2017 - 2022       |
| <b>Guest Lecturer</b><br>Department of Accounting, London School of Economics, U.K.   | since 2017 - 2023 |

### ACADEMIC EDUCATION

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

### PUBLICATIONS (peer-reviewed)

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- Detzen, D. & Löhlein, L. (2023). Valuing soccer players: On the valuation dynamics of an online user community, *Accounting, Auditing & Accountability Journal*, Vol. ahead-of-print No. ahead-of-print.
- Reilley, J., & Löhlein, L. (2023). Theorizing (and) the future of interdisciplinary accounting research, *Critical Perspectives on Accounting*, 93, 1–18.
- 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**

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Manuscript on dashboards and management control, with M. Feldmann, T. Ahrens & U. Schäffer.

Manuscript on management control, NGO and impact, with J. Reilley, T. Palermo & J. Junne.

Manuscript on management control and embodied sense-making, with V. Honsel, D. Crvelin D. & U. Schäffer.

## **WORK IN PROGRESS**

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Project on temporal structures in grand challenges, with D. Crvelin & V. Linke

Project on predictive analytics in management control, with L. Wiegmann & U. Schäffer

Project on management control, agility and interventionalist research, with A. Schönbohm.

Project on data analytics and management controlling, with M. Feldmann, T. Ahrens & U. Schäffer

Project on automatization, shared service center, accounting information, with R. Gunjal, L. Goretzki & M. Reimer

Project on ESG management control, with J. Pauleikhoff, V. Linke & U. Schäffer

## **BOOK CHAPTERS**

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Detzen, D. & Löhlein, L., (2020). Towards a Framework of Individuals' Responses to Language Asymmetry, *Managing Multilingual Workplaces: Methodological, Empirical and Pedagogic Perspectives*. Horn, S., Lecomte, P. & Tietze, S. (eds.). Routledge, p. 122-138.

## **PRACTITIONER-ORIENTED ARTICLES**

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Crvelin, D. & Löhlein, L. (2023). Crisis Management in Civil Society—And What Companies Can Learn from It. *WHU Knowledge*, available at: <https://www.whu.edu/en/research/whu-knowledge/crisis-management-in-civil-society-and-what-companies-can-learn-from-it/>

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*, 17(1) 1–13.

Löhlein, L. (2021). How to Audit the Auditors. Why auditor oversight requires a change in culture. *WHU Knowledge*, available at: <https://www.whu.edu/en/research/whu-knowledge/wer-prueft-die-pruefer/>

Crvelin, D. & Löhlein, L. (2020). Controlling in der Flüchtlingskrise [Accounting in the refugee crisis], *Controlling & Management Review*, 2, 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*, 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.

## SCIENTIFIC PRESENTATIONS

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### Invited presentations

Bodies in motion: Haptic perception and embodied sense-making in accounting training. With Honsel, V., Crvelin D. & Schäffer, U. *European Accounting Association*, Virtual Accounting Research Seminar, **2023**.

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 AND KEYNOTES

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Qualitative Research in Management Accounting. Keynote at the Annual Congress of Management Accounting of Applied Science Universities in Germany, 06/2024.

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, 9<sup>th</sup> 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

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### WHU – Otto Beisheim School of Management, Germany

Management Control, Executive education

2024

Accounting & Management Control, BSc course

2023, 2024

Advanced Organizational Behaviour, MSc course

2023, 2024

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| 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.**

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| 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**

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| 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**

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### **Current**

R. Gunjal (from 2020), J. Pauleikhoff (from 2020), Gregor Spreer (from 2021)

### **Completed**

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

N. Reppenning (2024). *The Role of Emotions in Accounting* (WHU – Otto Beisheim School of Management).

V. Honsel (2024). *From Aspirational Idea to Operational Practice – Implementing Accounting for Impact in an International NGO* (WHU – Otto Beisheim School of Management).

## **RESEARCH GRANTS**

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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**

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| 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**

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### **WHU – Otto Beisheim School of Management**

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| Director Code of Conduct (Committee Member, 2019 - 2022)                | since 2023 |
| Lecturer at WHU Introduction Week                                       | 2022, 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**

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| 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**

The Accounting Review; 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

**Editorial Board**

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| European Accounting Review | since 2023 |
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