

Curriculum Vitae

Martin R. W. Hiebl

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Contact Information

Chair of Management Accounting and Control
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Personal Information

Year of birth: 1983

Citizenship: Austrian

Marital status: Married

Education

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| 05/2015 | Habilitation in Business Administration (<i>venia docendi</i>),
Johannes Kepler University Linz |
| 04/2012 | Dr. rer. soc. oec. (Doctoral degree in Social and Economic Sciences),
Johannes Kepler University Linz, finished with distinction |
| 11/2007 | Mag. rer. soc. oec. (Master degree in Social and Economic Sciences),
Johannes Kepler University Linz, semester abroad at Université de
Fribourg, graduation with distinction |
| 06/2002 | Matura (Final Secondary School Examinations),
BG/BRG Braunau am Inn, finished with distinction |

Positions

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|-----------------|--|
| Since 10/2015 | Professor of Management Accounting and Control (W3), University
of Siegen |
| 10/2015-10/2015 | Associate Professor, Institute of Management Control & Consulting,
Johannes Kepler University Linz |
| 10/2014-09/2015 | Interim Professor of Management Accounting and Control (W3),
University of Siegen |
| 05/2012-09/2015 | Assistant Professor, Institute of Management Control & Consulting,
Johannes Kepler University Linz |
| 09/2013-10/2013 | Visiting Scholar, Dublin City University |
| 10/2012-09/2013 | Lecturer, Institute for Small Business Management and
Entrepreneurship, Vienna University of Economics and Business |
| 05/2011-04/2012 | Project Associate, Institute of Management Control & Consulting,
Johannes Kepler University Linz |
| 04/2008-04/2012 | Management Consultant, McKinsey & Company, Inc., Munich and
Vienna |

10/2005–02/2008	Student Research Assistant, Institute of Management Control & Consulting, Johannes Kepler University Linz
2004–2007	Internships at Booz Allen Hamilton (Management Consulting), Wacker Chemie AG (Management Accounting), eCircle AG (Media Product Management), Oberbank AG (Treasury), activ factoring AG (Diploma thesis, Factoring)

Research Interests

Strategic Management, International Management, Management Accounting, Management Control, Family Firms, Small and Medium-sized Enterprises, Religious Organizations, Chief Financial Officers, Management Accountants

Selected Publications

1. Hiebl, M.R.W. and Richter, J.F.: Response Rates in Management Accounting Survey Research, *Journal of Management Accounting Research* (VHB JQ 3: B), 2018, Vol. 30, No. 2, 59-79.
2. Hiebl, M.R.W.: Management accounting as a political resource for enabling embedded agency, *Management Accounting Research* (VHB JQ 3: A), 2018, Vol. 38, 22–38.
3. Plöckinger, M., Aschauer, E., Hiebl, M.R.W. and Rohatschek, R.: The Influence of Individual Executives on Corporate Financial Reporting – A Review and Outlook from the Perspective of Upper Echelons Theory, *Journal of Accounting Literature* (VHB JQ 3: B), 2016, Vol. 37, 55–75.
4. Hiebl, M.R.W., Duller, C., Feldbauer-Durstmüller, B. and Ulrich, P.: Family Influence and Management Accounting Usage – Findings from Germany and Austria, *Schmalenbach Business Review* (VHB JQ 3: B), 2015, Vol. 67, No. 3, 368–404.
5. Lavia López, O. and Hiebl, M.R.W.: Management Accounting in Small and Medium-sized Enterprises – Current Knowledge and Avenues for Further Research, *Journal of Management Accounting Research* (VHB JQ 3: B), 2015, Vol. 27, No. 1, 81–119.

Full List of Publications

Articles in Refereed English-language Journals

1. Hiebl, M.R.W., Li, Z.: Non-family managers in family firms: review, integrative framework and future research agenda, *Review of Managerial Science* (VHB JQ 3: B) (accepted for publication).
2. Hiebl, M.R.W. and Mayrleitner, B.: Professionalization of management accounting in family firms: the impact of family members, *Review of Managerial Science* (VHB JQ 3: B) (accepted for publication).
3. Hiebl, M.R.W., Duller, C. and Neubauer, H.: Enterprise risk management in family firms: evidence from Austria and Germany, *The Journal of Risk Finance* (VHB JQ 3: B), 2019, Vol. 20, No. 1, 39-58.
4. Ndemewah, S.R., Menges, K. and Hiebl, M.R.W.: Management accounting research on farms: what is known and what needs knowing? *Journal of Accounting & Organizational Change* (VHB JQ 3: B), 2019, Vol. 15, No. 1, 58-86.

5. Hiebl, M.R.W., Baule, R., Dutzi, A., Stein, V. and Wiedemann, A.: Guest editorial: Roles and actors in risk governance, *The Journal of Risk Finance* (VHB JQ 3: B), 2018, Vol. 19, No. 4, 318-326.
6. Quinn, M. and Hiebl, M.R.W.: Management accounting routines: a framework on their foundations, *Qualitative Research in Accounting & Management* (VHB JQ 3: B), 2018, Vol. 15, No. 4, 535-562.
7. Hiebl, M.R.W. and Richter, J.F.: Response Rates in Management Accounting Survey Research, *Journal of Management Accounting Research* (VHB JQ 3: B), 2018, Vol. 30, No. 2, 59-79.
8. Nguyen, D.H., Weigel, C. and Hiebl, M.R.W.: Beyond Budgeting: Review and Research Agenda, *Journal of Accounting & Organizational Change* (VHB JQ 3: B), 2018, Vol. 14, No. 3, 314-337.
9. Hiebl, M.R.W.: Management accounting as a political resource for enabling embedded agency, *Management Accounting Research* (VHB JQ 3: A) 2018, Vol. 38, 22–38.
10. Quinn, M., Hiebl, M.R.W., Moores, K. and Craig, J.B.: Future research on management accounting and control in family firms: suggestions linked to architecture, governance, entrepreneurship and stewardship, *Journal of Management Control* (VHB JQ 3: C), 2018, Vol. 28, No. 4, 529–546.
11. Hiebl, M.R.W., Quinn, M., Craig, J.B. and Moores, K.: Management control in family firms: a guest editorial, *Journal of Management Control* (VHB JQ 3: C), Vol. 28, No. 4, 377–381.
12. Mitter, C. and Hiebl, M.R.W.: The role of management accounting in international entrepreneurship, *Journal of Accounting & Organizational Change* (VHB JQ 3: B), 2017, Vol. 13, No. 3, 381–409.
13. Stieg, P., Hiebl, M.R.W., Kraus, S., Schüssler, F. and Sattler, S.: Born-again Globals – Generational Change and Family Business Internationalization, *European Journal of International Management* (VHB JQ 3: B), 2017, Vol. 11, No. 5, 581–605.
14. Hiebl, M.R.W.: Finance managers in family firms – an upper-echelons view, *Journal of Family Business Management* (VHB JQ 3: C), 2017, Vol. 7, No. 2, 207–220.
15. Cimirotić, R., Duller, V., Feldbauer-Durstmüller, B., Gärtner, B. and Hiebl, M.R.W.: Enabling factors that contribute to women reaching leadership positions in business organizations: The case of management accountants, *Management Research Review* (VHB JQ 3: C), 2017, Vol. 40, No. 2, 165–194.
16. Hiebl, M.R.W., Gärtner, B. and Duller, C.: Chief financial officer (CFO) characteristics and ERP system adoption – an upper-echelons perspective, *Journal of Accounting & Organizational Change* (VHB JQ 3: B), 2017, Vol. 13, No. 1, 85–111.
17. Martínez Franco, C., Feeney, O., Quinn, M. and Hiebl, M.R.W.: Position practices of the present-day CFO – a reflection on historic roles at Guinness, 1920-1945, *Revista de Contabilidad – Spanish Accounting Review*, 2017, Vol. 20, No. 1, 55–62.
18. Plöckinger, M., Aschauer, E., Hiebl, M.R.W. and Rohatschek, R.: The Influence of Individual Executives on Corporate Financial Reporting – A Review and Outlook from the Perspective of Upper Echelons Theory, *Journal of Accounting Literature* (VHB JQ 3: B), 2016, Vol. 37, 55–75.
19. Gschwantner, S. and Hiebl, M.R.W.: Management Control Systems and Organizational Ambidexterity, *Journal of Management Control* (VHB JQ 3: C), 2016, Vol. 27, No. 4, 371-404.

20. Senftlechner, D. and Hiebl, M.R.W.: Management Accounting and Management Control in Family Businesses – Past Accomplishments and Future Opportunities, *Journal of Accounting & Organizational Change* (VHB JQ 3: B), 2015, Vol. 11, No. 4, 573–606.
21. Hiebl, M.R.W., Quinn, M. and Martínez Franco, C.: An analysis of the role of a Chief Accountant at Guinness c. 1920-1940, *Accounting History Review* (VHB JQ 3: B), 2015, Vol. 25, No. 2, 145–165.
22. Hiebl, M.R.W., Duller, C., Feldbauer-Durstmüller, B. and Ulrich, P.: Family Influence and Management Accounting Usage – Findings from Germany and Austria, *Schmalenbach Business Review* (VHB JQ 3: B), 2015, Vol. 67, No. 3, 368–404.
23. Lavia López, O. and Hiebl, M.R.W.: Management Accounting in Small and Medium-sized Enterprises – Current Knowledge and Avenues for Further Research, *Journal of Management Accounting Research* (VHB JQ 3: B), 2015, Vol. 27, No. 1, 81–119.
24. Hiebl, M.R.W.: Family Involvement and Organizational Ambidexterity in Later-generation Family Businesses – A Framework for Further Investigation, *Management Decision* (VHB JQ 3: C), 2015, Vol. 53, No. 5, 1061–1082.
25. Falkner, E.M. and Hiebl, M.R.W.: Risk management in SMEs – a systematic review of available evidence, *The Journal of Risk Finance* (VHB JQ 3: B), 2015, Vol. 16, No. 2, 122–144.
26. Hiebl, M.R.W.: Applying the four-eyes principle to management decisions in the manufacturing sector – Are large family firms one-eye blind?, *Management Research Review* (VHB JQ 3: C), 2015, Vol. 38, No. 3, 264–282.
27. Hiebl, M.R.W.: Agency and stewardship attitudes of chief financial officers in private companies, *Qualitative Research in Financial Markets* (VHB JQ 3: not ranked, VHB JQ 2.1: B), 2015, Vol. 7, No. 1, 4–23.
28. Steiger, T., Duller, C. and Hiebl, M.R.W.: No Consensus in Sight – An Analysis of Ten Years of Family Business Definitions in Empirical Research Studies, *Journal of Enterprising Culture* (VHB JQ 3: C), 2015, Vol. 23, No. 1, 25–62.
29. Hiebl, M.R.W.: A finance professional who understands the family – family firms' specific requirements for non-family chief financial officers, *Review of Managerial Science* (VHB JQ 3: B), 2014, Vol. 8, No. 4, 465–494.
30. Hiebl, M.R.W.: Risk aversion in the family business – the dark side of caution, *Journal of Business Strategy* (VHB JQ 3: C), 2014, Vol. 35, No. 5, 38–42.
31. Hiebl, M.R.W.: Upper echelons theory in management accounting and control research, *Journal of Management Control* (VHB JQ 3: C), 2014, Vol. 24, No. 3, 223–240.
32. Hiebl, M.R.W., Neubauer, H., Duller, C. and Feldbauer-Durstmüller, B.: The Relationship between Corporate Governance Configuration in Family Businesses and the Use of Management Accounting, *International Journal of Business Research* (VHB JQ 3: C), 2014, Vol. 14, No. 2, 53-74.
33. Hiebl, M.R.W. and Feldbauer-Durstmüller, B.: What Can the Corporate World Learn from the Cellarer? Examining the Role of a Benedictine Abbey's CFO, *Society and Business Review* (VHB JQ 3: C), 2014, Vol. 9, No. 1, 51–73.
34. Hiebl, M.R.W.: Management accounting in the family business – tipping the balance for survival, *Journal of Business Strategy* (VHB JQ 3: C), 2013, Vol. 34, No. 6, 19–25.
35. Payer-Langthaler, S. and Hiebl, M.R.W.: Towards a definition of performance for religious organizations and beyond – a case of Benedictine abbeys, *Qualitative*

- Research in Accounting & Management* (VHB JQ 3: B), 2013, Vol. 10, Nos. 3-4, 213–233.
36. Hiebl, M.R.W., Neubauer, H. and Duller, C.: The Chief Financial Officer's Role in Medium-sized Firms – Exploratory Evidence from Germany, *Journal of International Business & Economics* (VHB JQ 3: C), 2013, Vol. 13, No. 2, 83–92.
 37. Hiebl, M.R.W.: Bean Counter or Strategist? Differences in the Role of the CFO in Family and Non-Family Businesses, *Journal of Family Business Strategy* (VHB JQ 3: C), 2013, Vol. 4, No. 2, 147–161.
 38. Hiebl, M.R.W., Feldbauer-Durstmüller, B. and Duller, C.: The Changing Role of Management Accounting in the Transition from a Family Business to a Non-Family Business, *Journal of Accounting & Organizational Change* (VHB JQ 3: B), 2013, Vol. 9, No. 2, 119–154.
 39. Hiebl, M.R.W.: Non-family CFOs in family businesses – Do they fit?, *Journal of Business Strategy* (VHB JQ 3: C), 2013, Vol. 34, No. 2, 45–51.
 40. Hiebl, M.R.W.: Risk Aversion in Family Firms – What do we really know?, *The Journal of Risk Finance* (VHB JQ 3: B), 2013, Vol. 14, No. 1, 49–70.
 41. Hiebl, M.R.W., Feldbauer-Durstmüller, B., Duller, C. and Neubauer, H.: Institutionalisation of Management Accounting in Family Businesses – Empirical Evidence from Austria and Germany, *Journal of Enterprising Culture* (VHB JQ 3: C), 2012, Vol. 20, No. 4, 405–436.
 42. Hiebl, M.R.W., Duller, C. and Feldbauer-Durstmüller, B.: Do Management Accountants Play a Different Role in Family Firms? Empirical Evidence on Management Accountants' Qualifications and Roles in Family and Non-Family Firms, *International Journal of Business Research* (VHB JQ 3: C), 2012, Vol. 12, No. 2, 94–103.
 43. Hiebl, M.R.W.: Peculiarities of Financial Management in Family Firms, *International Business & Economics Research Journal* (VHB JQ 3: C), 2012, Vol. 11, No. 3, 315–322.

Articles in Refereed German-language Journals

1. Hiebl, M.R.W., Baule, R., Dutzi, A., Menk, M.T., Stein, V. and Wiedemann, A.: Risk Governance im Mittelstand: Eine Einführung der Gastherausgeber, *Zeitschrift für KMU und Entrepreneurship* (VHB JQ 3: C), 2018, Vol. 66, No. 1, 1-11.
2. Weigel, C., Hiebl, M.R.W. and Wiedemann, A.: Vom Risk Management zur Risk Governance, *Controlling & Management Review* (VHB JQ 3: D), 2018, Vol. 62, No. 1, 34–40.
3. Hiebl, M.R.W.: Effektivierung im Mittelstand verstehen lernen, *Controlling & Management Review* (VHB JQ 3: D), 2017, Vol. 61, No. 2, 34–41.
4. Hiebl, M.R.W.: With a little help from my friend – Erfolgsfaktoren für die Einbindung von Fremdmanagern in die strategische Planung von Familienunternehmen, *Austrian Management Review*, 2015, Vol. 5, 88–95.
5. Feldbauer-Durstmüller, B. and Hiebl, M.R.W.: Aktuelle Trends und Entwicklungen im Controlling in und für KMU – Eine Einführung der Gastherausgeber, *Zeitschrift für KMU und Entrepreneurship* (VHB JQ 3: C), 2015, Vol. 63, Nos. 3–4, 193–208.
6. Hiebl, M.R.W., Niederwimmer, K., Duller, V. and Feldbauer-Durstmüller, B.: Wie Frauen und Männer sich im Controlling unterscheiden, *Controlling & Management Review* (VHB JQ 3: D), 2014, Vol. 58, No. 4, 72–80.

7. Hiebl, M.R.W.: Familienunternehmen als Garant für eine ausgeprägte Vertrauenskultur? Determinanten des Vertrauensverhältnisses zwischen Eigentümern und Fremdmanagern in großen Familienunternehmen, *Zeitschrift für Corporate Governance* (VHB JQ 3: D), 2013, Vol. 8, No. 5, 204–209.
8. Hiebl, M.R.W. and Feldbauer-Durstmüller, B.: Die Rolle des Fremdmanager-CFO in großen Familienunternehmen – Bedeutung, bisherige Erkenntnisse und zukünftige Forschungsfelder, *Betriebswirtschaftliche Forschung und Praxis* (VHB JQ 3: C), 2013, Vol. 65, No. 2, 136–156.
9. Hiebl, M.R.W.: Einfluss von Controlling-Systemen auf die Unternehmensführung mittelgroßer Familienunternehmen, *Controlling & Management Review* (VHB JQ 3: D), 2013, Vol. 57, No. 1, 78–84.
10. Hiebl, M.R.W., Feldbauer-Durstmüller, B. and Duller, C.: Die Organisation des Controllings in österreichischen und bayerischen Familienunternehmen, *Zeitschrift für KMU und Entrepreneurship* (VHB JQ 3: C), 2013, Vol. 61, Nos. 1–2, 83–114.
11. Hiebl, M.R.W.: Corporate-Governance-Strukturen und Risikoverhalten in Familienunternehmen – Zusammenhänge und Implikationen für die Unternehmenspraxis, *Zeitschrift für Corporate Governance* (VHB JQ 3: D), 2012, Vol. 7, No. 6, 249–254.
12. Hiebl, M.R.W. and Feldbauer-Durstmüller, B.: Corporate-Governance-Strukturen in Familienunternehmen und der Einsatz von Controlling – Einflussfaktoren der Controlling-Nutzung, *Zeitschrift für Corporate Governance* (VHB JQ 3: D), 2012, Vol. 7, No. 2, 53–58.

Edited Special Issues in Refereed Journals

1. Hiebl, M.R.W.: Risk Governance: From Theoretical Framing to Empirical Testing, *Management Research Review* (VHB JQ 3: C), 2019, in progress.
2. Hiebl, M.R.W., Baule, R., Dutzi, A., Stein, V. and Wiedemann, A.: Roles and Actors in Risk Governance, *The Journal of Risk Finance* (VHB JQ 3: B), 2018, Vol. 19, No. 4, 318–412.
3. Hiebl, M.R.W., Baule, R., Dutzi, A., Menk, T., Stein, V. and Wiedemann, A.: Risk Governance im Mittelstand, *Zeitschrift für KMU und Entrepreneurship* (VHB JQ 3: C), 2018, Vol. 66, No. 1, 1–70.
4. Hiebl, M.R.W., Quinn, M., Craig, J. and Moores, K.: Management control in family firms, *Journal of Management Control* (VHB JQ 3: C), 2018, Vol. 28, No. 4, 377–546.
5. Feldbauer-Durstmüller, B. and Hiebl, M.R.W.: Controlling in und für Klein- und Mittelunternehmen (KMU), *Zeitschrift für KMU und Entrepreneurship* (VHB JQ 3: C), 2015, Vol. 63, Nos. 3–4, 193–334.

Articles in Non-Refereed Journals

1. Schmidt, C. and Hiebl, M.R.W.: Beeinflussung Interner Revisoren durch Führungskräfte und andere Parteien, *Zeitschrift Interne Revision* (VHB JQ 3: D), 2017, Vol. 52, No. 4, 188–194.
2. Duller, C., Feldbauer-Durstmüller, B. and Hiebl, M.R.W.: Funktionen des Controllings in Familienunternehmen – Die Informationsversorgungsfunktion wird weniger intensiv wahrgenommen als in Nicht-Familienunternehmen, *Controller Magazin*, 2014, Vol. 39, No. 1, 26–29.

3. Hiebl, M.R.W., Feldbauer-Durstmüller, B., Duller, C. and Neubauer, H.: Die Etablierung eigenständiger Controllinginstanzen in Familienunternehmen – Unterscheiden sich österreichische von deutschen Unternehmen?, *Steuer- und WirtschaftsKartei (SWK)*, 2013, Vol. 88, Nos. 13-14, 689–694.
4. Hiebl, M.R.W., Duller, C. and Feldbauer-Durstmüller, B.: Aktuelle Erkenntnisse zur Rolle des CFO in Österreich – Charakteristika, Verantwortungsbereiche und Strategieeinbindung, *CFOaktuell*, 2012, Vol. 6, No. 5, 175–178.
5. Hiebl, M.R.W.: Familienunternehmen – Bedeutung, Ausprägungsformen und Besonderheiten, *Wirtschaftswissenschaftliches Studium* (VHB JQ 3: D), 2012, Vol. 41, No. 4, 184–188.
6. Cimirotic, R., Feldbauer-Durstmüller, B. and Hiebl, M.R.W.: Anforderungen an Controlling-Leiter – Die Bedeutung der Kommunikationsfähigkeit und des strategischen Denkens nimmt weiter zu, *Controller Magazin*, 2012, Vol. 37, No. 5, 10–13.

Monographs

1. Hiebl, M.R.W.: Die Rolle des Chief Financial Officer in großen Familienunternehmen (Dissertation), epubli, 2012.
2. Hiebl, M.R.W.: Die Rolle des Chief Financial Officer (CFO) in österreichischen Großunternehmen der Industrie – Ergebnisse einer qualitativ-empirischen Untersuchung, epubli, 2012.

Edited Volumes

1. Feldbauer-Durstmüller, B. and Hiebl, M.R.W. (Eds.): Controlling in Forschung und Praxis – 25 Jahre spezielle Betriebswirtschaftslehre “Controlling” an der JKU Linz, Linde, 2014.

Contributions to Edited Volumes

1. Hiebl, M.R.W.: Professionalisierung des Controllings in Familienunternehmen, in: Feldbauer-Durstmüller, B. and Mayr, S. (Eds.): Controlling – aktuelle Entwicklungen und Herausforderungen, Springer, forthcoming.
2. Martínez Franco, C.M. and Hiebl, M.R.W.: The introduction of accounting machines at Guinness, in: Quinn, M. and Oliveira, J. (Eds.): Accounting for Alcohol: An Accounting History of Brewing, Distilling and Viniculture, Routledge, 2018, 11-27.
3. Gärtner, B. and Hiebl, M.R.W.: Issues with Big Data, in: Quinn, M. and Strauss, E. (Eds.): The Routledge Companion to Accounting Information Systems, Routledge, 2018, 161–172.
4. Hiebl, M.R.W.: Strategisches Controlling in Klein- und Mittelunternehmen, in: Müller, D. (Ed.): Controlling für kleine und mittlere Unternehmen, De Gruyter Oldenbourg, 2017, 149–172.
5. Hiebl, M.R.W.: Einfluss des Chief Financial Officers auf die Ausgestaltung des Controllings, in: Becker, W. and Ulrich, P. (Eds.): Handbuch Controlling, Springer, 2016, 627–638.
6. Hiebl, M.R.W.: Der Chief Financial Officer im Mittelstand – One Type fits all?, in: Becker, W. and Ulrich, P. (Eds.): BWL im Mittelstand – Grundlagen – Besonderheiten – Entwicklungen, Kohlhammer, 2015, 358–373.
7. Feldbauer-Durstmüller, B. and Hiebl, M.R.W.: Kontinuität und Erneuerung – Die Entwicklung des Instituts für Controlling und Consulting seit 2005, in: Feldbauer-Durstmüller, B. and Hiebl, M.R.W. (Eds.): Controlling in Forschung und Praxis – 25

- Jahre spezielle Betriebswirtschaftslehre “Controlling” an der JKU Linz, Linde, 2014, 35–52.
8. Kerschhuber, L. and Hiebl, M.R.W.: Absolvent/Innen des Instituts für Controlling und Consulting – Ausbildung, berufliche Situation und Zufriedenheit, in: Feldbauer-Durstmüller, B. and Hiebl, M.R.W. (Eds.): Controlling in Forschung und Praxis – 25 Jahre spezielle Betriebswirtschaftslehre “Controlling” an der JKU Linz, Linde, 2014, 53–77.
 9. Hiebl, M.R.W.: Controlling und finanzielle Führung in Familienunternehmen, in: Feldbauer-Durstmüller, B. and Hiebl, M.R.W. (Eds.): Controlling in Forschung und Praxis – 25 Jahre spezielle Betriebswirtschaftslehre “Controlling” an der JKU Linz, Linde, 2014, 129–149.

Presentations

Refereed Conference Presentations

1. Klein, A., Posch, A. and Hiebl, M.R.W.: Highly embedded agents driving institutional change: the role of management accounting practices, *16th Annual Conference for Management Accounting Research (ACMAR)*, Vallendar (Germany), March 7-8, 2019.
2. Hiebl, M.R.W.: Actors in Risk Governance: An Upper-Echelons Perspective, *5. Jahreskonferenz Risk Governance*, Siegen (Germany), October 5, 2017.
3. Hiebl, M.R.W.: Risk Governance im Mittelstand: Der aktuelle Stand der Literatur und neue Erkenntnisse zum Familieneinfluss, *4. Jahreskonferenz Risk Governance*, Siegen (Germany), October 12, 2016.
4. Hiebl, M.R.W. and Mayrleitner, B.: Professionalization of management accounting in family firms: a case study on the impact of family members, *13th Annual Conference for Management Accounting Research (ACMAR)*, Vallendar (Germany), March 10–11, 2016.
5. Hiebl, M.R.W. and Mayrleitner, B.: Professionalization of management accounting in family firms: a case study on the impact of family members, *6. Konferenz deutschsprachiger Zentren für Familienunternehmensforschung*, Siegen (Germany), March 7–8, 2016.
6. Hiebl, M.R.W.: A literature review on strategic planning in family firms, *77th Annual Meeting of the German Academic Association for Business Research (Jahrestagung des VHB)*, Vienna (Austria), May 27-29, 2015.
7. Hiebl, M.R.W., Quinn, M. and Martínez Franco, C.: The Chief Accountant at Guinness, c. 1920-1940: the precursor of a modern-day CFO?, *38th Annual Congress of the European Accounting Association (EAA)*, Glasgow (UK), April 28-30, 2015.
8. Aichmayr, A. and Hiebl, M.R.W.: Some initial findings on career success and satisfaction of management accounting graduates, *12th Annual Conference for Management Accounting Research (ACMAR)*, Vallendar (Germany), March 5–6, 2015.
9. Hiebl, M.R.W., Quinn, M. and Martínez Franco, C.: Understanding the past to understand the present-day CFO – The chief accountant at Guinness, c. 1920-1940, *9th Conference on New Directions in Management Accounting*, Brussels (Belgium), December 15–17, 2014.
10. Hiebl, M.R.W.: Enabling embedded agency in profit-oriented organisations – the role of management accounting as a political resource, *4th Empirical Research in*

- Management Accounting and Control (ERMAC) Conference*, Vienna (Austria), June 23-24, 2014.
11. Hiebl, M.R.W., Duller, C. and Neubauer, H.: Exploratory survey evidence on risk management practices in family firms, *4. Konferenz deutschsprachiger Zentren für Familienunternehmensforschung*, Vienna (Austria), March 17–18, 2014.
 12. Hiebl, M.R.W., Duller, C. and Gärtner, B.: The Relationship between ERP System Adoption and Chief Financial Officer Characteristics – Evidence from Austria, *11th Annual Conference for Management Accounting Research (ACMAR)*, Vallendar (Germany), March 13–14, 2014.
 13. Quinn, M. and Hiebl, M.R.W.: Formation of routines in management accounting – the case of small family businesses, *3rd Empirical Research in Management Accounting and Control (ERMAC) Conference*, Vienna (Austria), June 24-25, 2013.
 14. Hiebl, M.R.W.: Agency and Stewardship Attitudes of Salaried Chief Financial Officers in Private Companies, *36th Annual Congress of the European Accounting Association (EAA)*, Paris (France), May 6-8, 2013.
 15. Quinn, M. and Hiebl, M.R.W.: The emergence of management accounting routines in small family businesses, *10th Annual Conference for Management Accounting Research (ACMAR)*, Vallendar (Germany), March 7–8, 2013.
 16. Hiebl, M.R.W.: The integration of CFOs in strategic planning in privately held firms, *VHB-IAAER-Conference 2013 "Accounting Research: Diversity within Unity"*, Frankfurt am Main/Eschborn (Germany), February 14–16, 2013.
 17. Hiebl, M.R.W.: The role of the Chief Financial Officer in the strategic planning process – Evidence from privately-held firms, *8th Conference on New Directions in Management Accounting*, Brussels (Belgium), December 12–14, 2012.
 18. Hiebl, M.R.W.: Das Vier-Augen-Prinzip bei Management-Entscheidungen – Drücken Familienunternehmen eher ein Auge zu?, *3. Forum Mittelstandsforschung*, Frankfurt am Main (Germany), October 18–19, 2012.
 19. Hiebl, M.R.W. and Feldbauer-Durstmüller, B.: The Role of the Cellarer – What Can the Corporate World Learn from a Benedictine Abbey's CFO?, *10th International Society for Third-Sector Research (ISTR) Conference*, Siena (Italy), July 10–13, 2012.
 20. Hiebl, M.R.W.: Family Firms' Specific Requirements when Recruiting Non-Family Top Management Team Members – The Case of the Chief Financial Officer, *57th International Council for Small Business (ICSB) World Conference*, Wellington (New Zealand), June 11–13, 2012.
 21. Mitter, C., Feldbauer-Durstmüller, B., Duller C. and Hiebl, M.R.W.: The Impact of Governance Mechanisms on SME Internationalization – Empirical Evidence from Medium-Sized Austrian Firms, *57th International Council for Small Business (ICSB) World Conference*, Wellington (New Zealand), June 11–13, 2012.
 22. Hiebl, M.R.W.: A Theoretical Analysis on the Differences in the Role of the CFO in Family and Non-Family Businesses, *35th Annual Congress of the European Accounting Association (EAA)*, Ljubljana (Slovenia), May 9-11, 2012.
 23. Hiebl, M.R.W.: The Family's Financial Conscious – Exploring the Role of Non-Family CFOs in Family Businesses, *9th Annual Conference for Management Accounting Research (ACMAR)*, Vallendar (Germany), March 8–9, 2012.

24. Hiebl, M.R.W., Feldbauer-Durstmüller, B., Duller, C. and Neubauer, H.: Institutionalisation des Controllings in Familienunternehmen – Empirische Evidenz aus Österreich und Deutschland, **15. Interdisziplinäre Jahreskonferenz zur Gründungsforschung (G-Forum)**, Zurich (Switzerland), November 2–4, 2011.

Invited Discussions

1. Hiebl, M.R.W.: Discussion of “Designing a retrospective case study for management accounting research to gain insight into theory” by Jack, L. and Makrygiannikis, G., **9th Conference on New Directions in Management Accounting**, Brussels (Belgium), December 15–17, 2014.
2. Hiebl, M.R.W.: Discussion of “Budget Slack: Some Meta-Analytic Evidence” by Derfuß, K., **VHB-IAAER-Conference 2013 "Accounting Research: Diversity within Unity"**, Frankfurt am Main/Eschborn (Germany), February 14–16, 2013.
3. Hiebl, M.R.W.: Discussion of “Validity-Feedback Interviews: Assessing the validity of MAC survey instruments” by Kruis, A.-M., **8th Conference on New Directions in Management Accounting**, Brussels (Belgium), December 12–14, 2012.

Invited Research Presentations

1. Hiebl, M.R.W.: Strategic planning in family firms – review and implications for research on strategic management accounting, **Institut für Mittelstandsforschung (IfM) Bonn**, Bonn (Germany), July 18, 2017.
2. Hiebl, M.R.W.: Strategic planning in family firms – review and implications for research on strategic management accounting, **WHU – Otto Beisheim School of Management**, Vallendar (Germany), October 30, 2015.
3. Hiebl, M.R.W.: Controlling in Familienunternehmen: Lohnt sich eine eigenständige Betrachtung?, **TU Dresden**, Dresden (Germany), May 12, 2015.

Research Seminars

1. Hiebl, M.R.W.: Die Rolle des Fremdmanager-CFO in großen Familienunternehmen – Bedeutung, bisherige Erkenntnisse und zukünftige Forschungsfelder, **10th Joint Research Seminar Bern–Linz**, Bern (Switzerland), June 7–8, 2011.
2. Hiebl, M.R.W.: Die Rolle des CFO in großen Familienunternehmen, **1st Joint Research Seminar Linz–Bamberg**, Linz (Austria), January 13–14, 2011.

Other Presentations

1. Hiebl, M.R.W.: Controlling mit Mehrwert: Wie kann die Uni unterstützen?, **Region im Dialog**, Sparkasse Olpe-Drolshagen-Wenden, Olpe (Germany), September 21, 2017.
2. Hiebl, M.R.W.: Management accounting and control in family firms and SMEs, **SME Graduate School Ring Lecture**, Siegen (Germany), July 19, 2017.
3. Hiebl, M.R.W.: Controlling mit Mehrwert, **Jahresempfang der Universität Siegen Business School**, Siegen (Germany), October 4, 2016.
4. Hiebl, M.R.W.: Aktuelle Forschungsleistungen des Institutes für Controlling und Consulting, **Informationsveranstaltung für Schüler der Handelsakademien Gmunden, Wels I und Linz-Auhof**, Linz (Austria), June 27, 2012.
5. Feldbauer-Durstmüller, B. and Hiebl, M.R.W.: Kontrolleure oder interne Berater? Empirische Ergebnisse zur Rolle der Controlling-Leiter in österreichischen

Großunternehmen, 2nd *Alumni Meeting of the Institute of Management Control and Consulting*, Linz (Austria), March 22, 2012.

Refereeing and Editorial Activities

Editorial Board Member

Journal of Family Business Management (since 06/2015)
Qualitative Research in Financial Markets (since 08/2013)

Ad-hoc Referee for Journals

Accounting Forum, Accounting History Review, Acta Oeconomica, Advances in Management Accounting, Asia Pacific Management Review, Business Research Quarterly, European Management Journal, European Research on Management and Business Economics, Family Business Review, Information Resources Management Journal, International Journal of Entrepreneurship and Small Business, International Journal of Human Resource Management, International Journal of Innovation Management, International Journal of Management Reviews, International Small Business Journal, Journal of Applied Accounting Research, Journal of Business Economics, Journal of Family Business Strategy, Journal of International Management, Journal of Management Accounting Research, Journal of Management and Governance, Journal of Management Control, Journal of Risk Finance, Journal of Small Business and Entrepreneurship, Journal of Small Business Management, Management Accounting Research, Management Decision, Management Research Review, Managerial Auditing Journal, Review of Managerial Science, Risk Management, Sage Open, Schmalenbach Business Review, Small Business Economics, Zeitschrift für KMU und Entrepreneurship

Programme Referee for Conferences

European Academy of Management (EURAM) Annual Conference, Family Enterprise Research Conference (FERC), Interdisziplinäre Jahreskonferenz zur Gründungsforschung (G-Forum), International Family Business Research Academy (IFERA) Annual Conference, International Family Business Research Academy (IFERA) Research Development Workshops, Verband der Hochschullehrer für Betriebswirtschaft (VHB) Annual Conference

Referee for Book Proposals

Emerald Group Publishing

Referee for Research Funding Agencies

Irish Research Council

Teaching Experience

Johannes Kepler University Linz

1. Introduction to Management Accounting and Control (Bachelor/Diploma Programs, Winter 2012/13, Winter 2013/14, Winter 2014/15, Winter 2015/16)
2. Seminar in Management Accounting and Control (Bachelor/Diploma Programs, Winter 2012/13, Summer 2013, Winter 2013/14, Summer 2014, Summer 2015)

3. Corporate Budgeting (Bachelor/Diploma Programs, Winter 2012/13, Summer 2013, Summer 2014)
4. Case Studies in Management Accounting and Control (Diploma Programs, Winter 2010/11, Winter 2012/13)
5. Management Accounting and Control Revision Course (Master Program “Finance and Accounting”, Winter 2013/14, Winter 2014/15)
6. Principles in Controlling and Management Accounting (Master Program “Finance and Accounting”, Winter 2015/16)
7. Case Study Seminar “Project Management and Project Control” (Master Program “Legal and Business Aspects in Technics”, Winter 2011/12, Summer 2012)
8. Basics in Management Accounting and Control (Postgraduate Program “Management and Leadership for Women”) (Winter 2013/14, Winter 2015/16)

LIMAK Austrian Business School

1. Introduction to Management Accounting, Management Control and Corporate Budgeting (MBA Program “Controlling and Performance Management”, Winter 2014/15, Winter 2015/16, Winter 2016/17, Winter 2017/18)
2. Project Management and Project Control (MBA Program “Controlling and Performance Management”, Winter 2014/15, Summer 2016, Summer 2017, Summer 2018)

University of Siegen

1. Cost Accounting (Bachelor Programs, Winter 2014/15, Summer 2015, Winter 2015/16, Winter 2016/17, Winter 2017/18, Winter 2018/19)
2. Operational Management Control Systems (Bachelor Programs, Summer 2016, Summer 2017, Summer 2018, Summer 2019)
3. Strategic Management Control Systems (Bachelor Programs, Winter 2016/17, Winter 2017/18, Winter 2018/19)
4. Seminar in Management Accounting and Control (Bachelor Programs, Summer 2016, Summer 2017, Summer 2018, Summer 2019)
5. Seminar in Management Accounting and Control (Master Programs, Winter 2014/15, Summer 2016, Winter 2016/17, Summer 2017, Winter 2017/18, Summer 2018, Winter 2018/19, Summer 2019)
6. Corporate Group and Investment Management (Master Programs, Summer 2015, Summer 2016, Summer 2017, Winter 2017/18, Winter 2018/19)
7. Strategy and Management Accounting (Master Programs, Winter 2015/16, Winter 2016/17, Winter 2017/18, Winter 2018/19)
8. Operational Management Control Systems (Master Programs, Summer 2016, Summer 2017, Summer 2018, Summer 2019)
9. Management Control Systems (Master Programs, Summer 2018, Summer 2019)

Vienna University of Economics and Business

1. Finance and Accounting in Small and Medium-sized Enterprises (Bachelor Programs, Winter 2012/13, Summer 2013)

Guest Lectures

1. Management accounting as a political resource – evidence from the literature and from consulting practice, *Johannes Kepler University Linz*, Linz (Austria), Module “Controlling and Consulting” (Dr. Wolf), May 17, 2017.
2. Germanic Controlling – An overview, *Dublin City University*, Dublin (Ireland), Master Program “Accounting”, Module “Management Accounting” (Dr. Quinn), October 3, 2013.
3. Taktische/Strategische Effizienzsteigerung eines Automobilkonzernes, *Johannes Kepler University Linz*, Linz (Austria), Bachelor/Diploma Programs, Course “Business Analysis” (Prof. Strehl), November 16, 2011.

Supervision of Master/Diploma Theses

Tanja Steiger (finished 07/2013), Eva Maria Falkner (11/2013), Julia Minichberger (01/2014), Timea Kocsor (05/2014), Barbara Mayrleitner (01/2015), Florian Wandl (07/2015), Katrin Moser (10/2015), Gisela Dansachmüller (01/2016), Lukas Gibbels (08/2016), Stephanie Kessler (9/2016), Christine Weigel (10/2016), Michaela Raum (11/2016), Hanna Djug (11/2016), Sina Feldermann (12/2016), Frederik Richter (03/2017), Steffen Seifner (06/2017), Annette Heim (03/2018), Stefanie Gschwantner (04/2018), David Pielsticker (04/2018), Sandra Dambowy (07/2018), Culbert Agbor Ashu (12/2018), Lars-Oliver Hauke (12/2018), Nils Mattusch (07/2019)

Service Activities

Johannes Kepler University Linz

1. Founder and Organizer, Kepler Business Seminar (10/2014–10/2015)
2. Member, Curriculum Committee Business & Economics (10/2013–10/2015)
3. Substitute Member, Academic Senate (10/2013–10/2015)
4. Member, Habilitation Committee Christine Duller (10/2013–12/2013)

University of Greenwich

1. External Examiner, Examination for PhD of Karen Brickman (06/2017–10/2017)

University of Liechtenstein

1. Second Examiner, PhD of Philipp Stieg (10/2015–03/2018)

University of Siegen

1. Faculty Council, Member (since 04/2019), Substitute Member (04/2017-03/2019)
2. Chairman, Doctoral Committees Sabrina Schell (06/2016–07/2016), Miriam Hiepler (02/2019-03/2019)
3. Rector’s Representative, Appointment Board, Junior Professorship in Pluralist Economics (06/2016–12/2016)

KMU Forschung Austria (Austrian Institute of SME Research)

1. Scientific Advisory Board, Member (since 02/2018)

Awards, Honors & Grants

1. **CIMA Seedcorn Funding 2017** (GBP 7,319) for the research project entitled “Professional accountants, management accounting and control systems and small business growth”.
2. **Honourable Mention 2015** (for the second best paper published in 2015) of Accounting History Review for the paper titled “An analysis of the role of a Chief Accountant at Guinness c. 1920–1940” (together with Martin Quinn and Carmen Martínez Franco)
3. **Outstanding Paper Award 2015** (for the single best paper published in 2015) of The Journal of Risk Finance for the paper titled “Risk management in SMEs – a systematic review of available evidence” (together with Eva Maria Falkner)
4. **Highly Commended Paper Award 2015** (for one of the best five papers published in 2015) of Qualitative Research in Financial Markets for the paper titled “Agency and stewardship attitudes of chief financial officers in private companies”
5. **Best Reviewer Award 2014**, Journal of Management Control
6. **Highly Commended Paper Award 2014** (for one of the best four papers published in 2014) of Society and Business Review for the paper titled “What can the corporate world learn from the cellarer? Examining the role of a Benedictine abbey’s CFO” (together with Birgit Feldbauer-Durstmüller)
7. **Outstanding Reviewer Award 2014**, Journal of Family Business Management
8. **Best Research Publication in Journal Award 2/2014** of International Journal of Business Research for the paper titled “The Relationship between Corporate Governance Configuration in Family Businesses and the Use of Management Accounting” (together with Birgit Feldbauer-Durstmüller, Herbert Neubauer and Christine Duller)
9. **Best Reviewer Award 2013, Runner Up**, Journal of Management Control
10. **Highly Commended Paper Award 2013** (for one of the best three papers published in 2013) of Qualitative Research in Accounting & Management for the paper titled “Towards a definition of performance for religious organizations and beyond – a case of Benedictine abbeys” (together with Silvia Payer-Langthaler)
11. **Raiffeisenlandesbank OÖ Scientific Research Prize 2013** (Wissenschaftspreis der Raiffeisenlandesbank OÖ) for the paper titled “Risk aversion in family firms – what do we really know?”
12. **Oesterreichische Nationalbank Conference Grant 2013** (disbursed by the Verein für Socialpolitik) for the paper titled “Agency and Stewardship Attitudes of Salaried Chief Financial Officers in Private Companies”
13. **Award of Excellence 2012** from the Austrian Federal Ministry of Science and Research for the dissertation titled “Die Rolle des Chief Financial Officer in großen Familienunternehmen”
14. **Erwin Wenzl Prize 2012** for the dissertation titled “Die Rolle des Chief Financial Officer in großen Familienunternehmen”
15. **WER Prize 2012** (Preis für die Förderung des Dialogs von Wirtschaft, Ethik und Religion 2012) for the paper titled “The Role of the Cellarer – What Can the Corporate World Learn from a Benedictine Abbey’s CFO?” (together with Birgit Feldbauer-Durstmüller)
16. **VÖWA Scientific Research Prize 2012** (VÖWA Wissenschaftspreis Landesgruppe Oberösterreich) for the dissertation titled “Die Rolle des Chief Financial Officer in großen Familienunternehmen”

17. *Excellent Student Grants* from Johannes Kepler University Linz, 2005, 2007, 2008

Memberships

Academy of Management, Deutscher Hochschulverband, European Accounting Association, International Council for Small Business, Verband der Hochschullehrer für Betriebswirtschaft, Verein für Socialpolitik