

Curriculum Vitae - Dr. Sebastian D. Becker

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Associate Professor of Management Accounting and Control
HEC Paris

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Academic interests

Research topics and theories:

Topics/phenomena: ‘Beyond Budgeting’ and forecasting, changes to traditional budgeting practices, economic crisis, Lean Startup, management control in entrepreneurial settings (incubation/entrepreneurial ecosystems), business agility, diffusion of innovations, changing roles of management accountants, accrual accounting and budgeting

Theories: Institutional theory, field theory, actor-network theory, contingency theory, practice theory

Teaching (to MBA, EMBA, M.Sc., and PhD level, as well as Online audiences via Coursera) at HEC Paris, Insead, Bocconi, WHU, Oxford:

- Management accounting and control topics (e.g., costing, performance measurement and management)
- General business administration: Business concepts (introduction to management and business), problem-solving and communication
- Entrepreneurship: Business Modelling and Lean Startup techniques, innovation management

Academic positions

09.2016 – **HEC Paris** (Ecole des Hautes Etudes Commerciales), Jouy-en-Josas (France)
Associate Professor (with tenure); Department of Accounting & Management Control

09.2018 – **University of Innsbruck**, Innsbruck (Austria)

08.2019 Visiting researcher

09.2011 – **HEC Paris** (Ecole des Hautes Etudes Commerciales), Jouy-en-Josas (France)

08.2016 *Assistant Professor (tenure-track)*; Department of Accounting & Management Control

04.2011 – **WHU - Otto Beisheim School of Management**, Vallendar (Germany)

08.2011 Post-Doc at the Institute of Management Accounting and Control (IMC)

05.2011 **NHH - Norwegian School of Economics and Business Administration**, Bergen (Norway); Visiting researcher

Education

01/2014 & 06/2014 **International Teachers Program (ITP)** – Faculty-development program organized by the International Schools of Business Management (ISBM, 12 leading business schools)

09.2007 – **WHU - Otto Beisheim School of Management**, Vallendar (Germany)

02.2011 Ph.D. studies at the Institute of Management Accounting and Control (IMC) (grade: summa cum laude); Thesis title: The innovation, change, and implementation of

budgeting techniques; Supervisors: Prof. Dr. Utz Schäffer, Prof. Dr. Dr. h. c. Jürgen Weber

- 02.-06. & – **Università Commerciale Luigi Bocconi**, Milan (Italy)
08.-12.10 Visiting Ph.D.
- 09.2009 – **HEC Paris** (Ecole des Hautes Etudes Commerciales), Jouy-en-Josas (France)
01.2010 Programme individuel de recherche (PIR), visiting Ph.D. and coursework
- 09.2002 – **European Business School (EBS)**, Oestrich-Winkel (Germany)
06.2006 Studies of Business Administration (Finance/Banking, Management Accounting majors)
Thesis title: The performance effect of value based management: A critical literature analysis of empirical studies
- 01.2005 – **National University of Singapore (NUS)**, Singapore (Singapore); Student
05.2005 exchange with courses in Finance, Management Accounting, and Supply Chain Mgmt.
- 09.2004 – **Universidad Argentina de la Empresa (UADE)**, Buenos Aires (Argentina); Student
12.2004 exchange with courses in Finance, Management Accounting, and Marketing
- 06.2001 **University entrance exam / A-levels** (Göttingen, Germany) and **High School Diploma** (Baltimore, USA)

Publications, research projects, and presentations

Monographies:

- **Becker, S. D.** (2011): The innovation, change, and implementation of budgeting techniques, Dissertation, Wissenschaftliche Hochschule für Unternehmensführung (WHU) - Otto Beisheim School of Management, Pressel Verlag.

Articles in peer-reviewed academic journals:

- **Becker, S. D./Messner, M./Schäffer, U.** (2020): The interplay of core and peripheral actors in the trajectory of an accounting innovation: Insights from Beyond Budgeting, *Contemporary Accounting Research*, Vol. 37, No. 4, pp. 2224-2256.
- **Becker, S. D./Mahlendorf, M./ Schäffer, U./ Thaten, M.** (2016): Budgeting in times of economic crisis, *Contemporary Accounting Research*, Vol. 33, No. 4, pp. 1489-1517.
- **Becker, S. D./Wald, A./Gessner, C./Gleich, R.** (2015): The role of perceived attributes for the diffusion of innovations in cost accounting: The case of Activity-Based Costing, *Comptabilité – Contrôle – Audit*, Vol. 21, No. 1, pp. 105-137.
- **Becker, S. D.** (2014): When organizations deinstitutionalize control practices: A multiple-case study of budget abandonment, *European Accounting Review*, Vol. 23, No. 4, pp. 593-623
- **Becker, S. D./Jagalla, T./Skærbæk, P.** (2014): The translation of accrual accounting and budgeting and the reconfiguration of public sector accountants' identities. *Critical Perspectives on Accounting*, Vol. 25, No. 4-5, pp. 324-338.
- Perrey, E./Schäffer, U./**Becker, S. D.** (2012): Struktur und Entwicklung der Rechnungslegungsforschung in deutschen wissenschaftlichen Zeitschriften (Structure and development of financial accounting research in German research journals). *Zeitschrift für Betriebswirtschaft (Journal of Business Economics)*, Vol. 82, No. 11, pp. 1157-1191.

- Jagalla, T./Becker, S. D./Weber, J. (2011): A taxonomy of the perceived benefits of accrual accounting and budgeting: Evidence from German states. *Financial Accountability & Management*, Vol. 27, No. 2, pp. 134-165.

Contributions to edited books:

- Schäffer, U./Becker, S. D. (2021): Jürgen Weber: Controlling in German-speaking countries, invited submission to edited volume: Les grands auteurs en contrôle de gestion (Samuel Sponem and Anne Pezet), to be published in 2021.
- Becker, S. D. (2020): Venture Governance: How the Lean Startup Philosophy Changes the Work of the Board, in: Hilb, M. (Ed.): *Governance of Ventures*.
- Becker, S. D./Mahlendorf, M. (2016): The influence of the economic crisis on the management accountant, in: Goretzki, L./Strauss, E. (Eds.): *The Role of the Management Accountant – Local Variations and Global Influences*, Routledge, pp. 292-304.
- Becker, S. D./Messner, M. (2013): Management control as temporal structuring, in: Gooderham, P./Kaarbøe, K./Nørreklit, H. (Eds.): *Managing in dynamic business environments: Between control and autonomy*, Edward Elgar Publishing, pp. 141-162.
- Becker, S. D. (2013): Transparency of processes and results, in: Alumni (Eds.): *Controlling und Jürgen Weber: Eine Festschrift zum 60. Geburtstag*, pp. 11-13.
- Becker, S. D./Jaeger, F. (2007): Event study: M&A announcement effects on targets in the European construction industry, in: Sigl-Grüb, C./Schiereck, D./Voigt, C. (Eds.): *M&A in the European construction industry*, St. Gallen, pp. 157-190.

Other articles and book reviews:

- Teich, A./Mohan, A./Becker, S. D. (2020): From Ensemble to Orchestra: How agile thinking enabled us to preserve the strengths of a small company whilst growing into a multinational organization. Published at *Business Agility Institute* (<https://businessagility.institute/learn/from-ensemble-to-orchestra/>) in July 2020.
- Becker, S. D. (2018): Business schools: Rethink the top-down management model - Hierarchical systems fail to provide the flexibility needed in today's businesses, in: *Financial Times*, March 7/2018.
- Becker, S. D./Schäffer, U. (2017): Ten forecasting practices that distinguish successful companies (Was erfolgreiche Unternehmen im Forecasting auszeichnet), in: *Controlling & Management Review*, Vol. 61, No. 9/2017, pp. 8-15.
- Becker, S. D./Goretzki, L. (2015): Mastering uncertainty through forecasting, in: *Controlling & Management Review*, Special Issue1, Vol. 59, pp. 36-41.
- Löning, H./Becker, S. D. (2013): Teaching management accounting and control in Europe: Comparing universities - Management Accounting Education at HEC Paris, France, in: *Controlling & Management Review*, Special Issue 1, Vol. 57, p. 23.
- Becker, S. D. (2011): Robert Luther, R./Jones, T. Colwyn/Saxl, A. – Experiencing change in German Controlling – Management accounting in a globalized world, book review in: *European Accounting Review*, Vol. 20, No. 4, pp. 767–771.

Academic activities and service

Rendered to HEC

- Since 09/2020: Department head of accounting and management control department. Coordinating 14 research faculty, 2 education track faculty, 1 affiliate professor and 3 support staff regarding issues of recruitment, university-wide governance issues and direct leadership
- Supervisor / tutor roles:
 - **Dissertation tutor** for PhD student in management accounting and control (and previously at WHU)
 - **Frequent project supervisor** to MBA students in consulting projects (e.g., for Renault, Lafarge, Trumpf Laser, TechnoGym, FlashCoffee)
 - **Frequent master thesis supervisor** for MSc students
- **Core Course Coordinator “Management Accounting and Control” in MBA Program** since 2011 (full- and part-time)
- **Course leader “Business Performance Management” in EMBA Program** from 09/2020
- **Track coordinator “Entrepreneurship and Business Development”** in SBUM program HEC Paris Qatar (2019-2020)
- **PhD coordinator** of the Department of Accounting and Management Control: 2016-2018
 - Presenting the program in various formats (webinar, and at different institutions etc.)
 - Placing ads, hiring PhD students
 - Organization of the PhD teaching and coordination
- Member of ‘L’observatoire du management de la performance’ (OBMP): Structured best practice exchange with several heads of management accounting and control departments of CAC40 companies (e.g., Renault, Peugeot, Schneider Electric, Bouygues, Carrefour etc.) on selected topics three times per year
- Member of the “Pedagogy Task Force” to counter the uncertainty caused by the Covid-19 crisis

Rendered to the academic community

- **PhD jury committee member:**
 - *Ferdinand Kunzl – University of Innsbruck (2018)*
- **PhD co-supervision:**
 - *Alexander Broich – WHU (since 2017)*
- Member of the **Scientific Committee of the Annual Congress of the European Accounting Association** (EAA) for 2013 (Paris, France), 2014 (Tallinn, Estonia), 2015 (Glasgow, Scotland); 2019 (Paphos, Cyprus), 2020 (Bucharest, Romania), 2021 (online)
- 01/2015 until 12/2019: **Responsible for the “Young Scholars’ Corner” in the EAA Newsletter** (initiative to better integrate PhD students and young faculty members into the EAA; see: http://www.eaa-online.org/r/EAA_newsletters; change and design of newsletter to new electronic format, launch of an interview series with selected and accomplished young researchers, post-click analytics of recipients)
- Member of the **Editorial Board of Qualitative Research in Accounting and Management** and of **Meditari Accountancy Research**
- Reviewer for
 - *Accounting, Organizations and Society*
 - *European Accounting Review*
 - *Journal of Management Studies*
 - *Management Accounting Research*
 - *Critical Perspectives on Accounting*
 - *Accounting, Auditing, and Accountability Journal*
 - *Qualitative Research in Accounting & Management*
 - *Journal of Management Control*
 - *Journal of Applied Accounting Research*
 - *International Journal of Public Sector Management*
 - *Journal of Public Budgeting, Accounting & Financial Management*
 - *Revue Interdisciplinaire Management, Homme & Entreprise*

- *Sustainability Accounting, Management and Policy Journal*
- Book reviewer for Routledge and Taylor&Francis
- Reviewer for the AAA 2019 MAS Midyear Meeting in Fort Lauderdale, USA
- Reviewer for Apira 2013 Conference, Kobe, Japan
- PhD Colloquium member at Annual Conference for Management Accounting Research, Vallendar, 2018
- Accreditation of an MBA program in Cyprus

Professional memberships

- European Accounting Association
- Beyond Budgeting Research Program at NHH in Bergen (Norway) funded by Statoil: Performance Management in the oil and gas sector
- Verband der Hochschullehrer für Betriebswirtschaft e.V. (VHB – German Academic Association for Business Research)
- Association Francophone de Comptabilité (AFC)

Academic Honors and Research Grants

- Winner of 3,000 USD research grant of the Qatar Foundation in 2020 (via HEC Paris in Qatar) for the project “Combining Agile and Waterfall Planning Methods”
- Winner of the best teacher of the year award at HEC Paris – Pierre Vernimmen Teaching Award (2019)
- Winner of the 2018 Qualitative Research on Accounting and Management (QRAM) Literati Award for “Outstanding Reviewer”
- Nominated for the best teacher of the year at HEC Paris – Pierre Vernimmen Teaching Award (2017)
- “40 Most Outstanding B-School Profs Under 40 in the World” award by Poets & Quants 2016
- “Most innovative teacher” award in the HEC Paris MBA 2015
- Joint research project with Dr. Lukas Goretzki, University of Innsbruck: „The creation of professional roles as institutional work”, which received funding of € 15.300 from the “LFUI Nachwuchsförderung 2013” (promoting young researchers)
- Scholarship holder of the ‘Hanns-Seidel-Foundation’ January 2009 - March 2011 for doctoral studies
- Scholarship of the ‘Hanns-Seidel-Foundation’ for visiting research at Università Commerciale Luigi Bocconi in 2010
- Scholarship of the ‘Office franco-allemand pour la jeunesse’ for visiting research at HEC Paris in 2009
- Scholarship (incl. tuition) for academic excellence and indigence of European Business School (EBS) for academic year 2004/05
- Scholarship of ‘e-fellows.net’ 2003-2011

Languages and additional information

- Certified Product Owner (Scrum Alliance, 2019)
- Lean Startup educator certificate (2018)
- Harvard Business School Case Method Teaching Workshop at Harvard Business School, Boston USA (2019)
- German (native), English (fluent; TOEFL (computer based): Score 300/300; APIEL: Score 5/5), French (fluent; TEF, Score 642 (2009); ‚Diplôme de français des affaires 1er degré’, Italian (fluent), Spanish (fluent), Hindi (beginner)

- Software programs: MS Office, Lotus Notes, Typo3, SAP R/3, Atlas.ti, SPSS, Stata 13, Mailchimp, Qualtrics

Paris, January 11, 2021

A handwritten signature in cursive script, appearing to read "Sebastian D. Becker".

Dr. Sebastian D. Becker