

## **Veröffentlichungen (peer reviewed) – selected top publications**

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- Nowotny, S./Hirsch, B./Nitzl, C. (online first):* The Influence of Organizational Structure on Value-based Management Sophistication, in: *Management Accounting Research* (VHB-Ranking 3: A).
- Cheah, J./Nitzl, C./Cepeda, G./Roldán, J. L. (2021):* A Primer on Conditional Mediating Effect in PLS-SEM: An Illustrated Step-by-step Guideline, in: *The Data Base for Advances in Information Systems*, Vol. 52, pp. 43-100 (VHB-Ranking 3: B).
- Hair, J./Howard, M./Nitzl, C. (2020):* Assessing Measurement Model Quality in PLS-SEM Using Confirmatory Composite Analysis, in: *Journal of Business Research*, Vol. 109, pp. 101-110 (VHB-Ranking 3: B).
- Nitzl, C./Hilgers, D./Hirsch, B./Lindermüller, D. (2020):* The Influence of Organizational Structure, Environment, and Resource Provision on the Use of Accrual Accounting in Municipalities, in: *Schmalenbach Business Review*, Vol. 72, pp. 271-298 (VHB-Ranking 3: B).
- Ritz, A./Schott, C./Nitzl, C./Alfes, K. (2020):* Public Service Motivation and Prosocial Motivation: Two Sides of the Same Coin?, in: *Public Management Review*, Vol. 22, No. 7, pp. 974-998 (VHB-Ranking 3: B).
- Hirsch, B./Nitzl, C./Schön, M. (2018):* Interorganizational Trust and Agency Costs in Credit Relationships Between Savings Banks and SMEs, in: *Journal of Banking and Finance*, Vol. 97, pp. 37-50 (VHB-Ranking 3: A).

## **Weitere Veröffentlichungen (peer reviewed)**

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- Schäfer, F.-S./Hirsch, B./Nitzl, C. (2022):* Stakeholder Pressure, Top Management Support and their Effects on Risk Management in Public Administrations, in: *Journal of Accounting & Organizational Change*, Vol. 18, pp. 33-56 (VHB-Ranking 3: B).
- Abdallah, W./Johnson, C./Nitzl, C./Mohammed, M. (2021):* Arabic Version of Learning Organization Survey Short-form: Hospital Pharmacy Settings, in: *Hospital Pharmacy*, Vol. 53, pp. 141–151 (VHB-Ranking 3: keines; Impact Factor: 0.700).
- Abdallah, W./Johnson, C./Nitzl, C./Mohammed, M. (2020):* Arabic Version of Pharmacy Survey on Patient Safety Culture: Hospital Pharmacy Setting, in: *SAGE Open Medicine*, Vol. 8, pp. 1-11 (VHB-Ranking 3: keines; Impact Factor: 0.680).
- Probst, A./Nitzl, C./Kraus, F./Förstner, R. (2020):* Cost Estimation of an Asteroid Mining Mission using PLS-SEM, in: *Acta Astronautica*, Vol. 167, pp. 440-454 (VHB-Ranking 3: keines; Impact Factor: 2.482).
- Rosengart, T./Hirsch, B./Nitzl, C. (2020):* Self-selection and Socialisation Effects of Legal and Business Studies on Decision Trade-offs between Efficiency and Fairness, in: *Journal of Business Economics*, Vol. 90, pp. 11227-1145 (VHB-Ranking 3: B).
- Sarstedt, M./Hair, J./Nitzl, C./Ringle, C./Howard, M. (2020):* Beyond a Tandem Analysis of SEM and PROCESS: Use PLS-SEM for Mediation Analyses!, in: *International Journal of Market Research*, Vol. 62, No. 3, pp. 288-299 (VHB-Ranking 3: D).
- Abdallah, W./Johnson, C./Nitzl, C./Mohammed, M. (2019):* Organisational Learning and Patient Safety: Hospital Pharmacy Settings, in: *Journal of Health Organization and Management*, Vol. 33, No. 6, pp. 695-713 (VHB-Ranking 3: keines; Impact Factor: 1.306).
- Hair, J. F./Ringle, C. M./Gudergan, S. P./Fischer, A./Nitzl, C./Menictas, C. (2019):* Partial Least Squares Structural Equation Modeling Based Discrete Choice Modeling, in: *Business Research*, Vol. 12, No. 1, pp. 115-142 (VHB-Ranking 3: B).
- Nitzl, C./Sicilia, M./Steccolini, I. (2019):* Exploring the Links Between Different Performance Information Uses, Cultural Orientation and Organizational Performance in the Public Sector, in: *Public Management Review*, Vol. 21, No. 5, pp. 686-710 (VHB-Ranking 3: B).

- Rosengart, T./Hirsch, B./Nitzl, C. (2019):* The Effects of Legal versus Business Education on Decision Making in Public Administrations with a Weberian Tradition, in: *Business Research*, Vol. 12, No. 2, pp. 455–478 (VHB-Ranking 3: B).
- Hirsch, B./Nitzl, C./Reemts, S. (2018):* The Neglected Mediating Role of Self-Efficacy in the Goal-Setting Process in Local Public Administrations, in: *Journal of Business Economics*, Vol. 88, No. 1, pp. 41-63 (VHB-Ranking 3: B).
- Nitzl, C./Chin, W.W. (2017):* The Case of Partial Least Squares Path Modeling (PLS) in Managerial Accounting Research, in: *Journal of Management Control*, Vol. 28, No. 2, pp. 137-156 (VHB-Ranking 3: C).
- Nitzl, C. (2016):* The Use of Partial Least Squares Structural Equation Modelling (PLS-SEM) in Management Accounting Research: Directions for Future Theory Development, in: *Journal of Accounting Literature*, Vol. 37, pp. 19-35 (VHB-Ranking 3: B).
- Nitzl, C./Hirsch, B. (2016):* The Drivers of a Superior's Trust Formation in his Subordinate: The Manager-Management Accountant Example, in: *Journal of Accounting & Organizational Change*, Vol. 12, No. 4, pp. 472-503 (VHB-Ranking 3: B).
- Nitzl, C./Roldán, J./Cepeda, G. (2016):* Mediation Analyses in Partial Least Squares Structural Equation Modeling: Helping Researchers to Discuss More Sophisticated Models, in: *Industrial Management & Data Systems*, Vol. 116, No. 9, pp. 1849-1864 (VHB-Ranking 3: C).
- Reemts, S./Hirsch, B./Nitzl, C. (2016):* The Impact of Goal Setting on the Individual Work Performance of German Civil Servants – Empirical Evidence from Local Administrations, in: *Journal of Public and Nonprofit Management (ZoegU)*, Vol. 39, No. 1-2, pp. 89-101 (VHB-Ranking 3: C).
- Hirsch, B./Nitzl, C./Schauß, J. (2015):* The Influence of Management Accounting Departments within German Municipal Administrations, in: *Financial Accountability & Management*, Vol. 31, No. 2, pp. 192-218 (VHB-Ranking 3: C).
- Nitzl, C./Hirsch, B./Marx, U. (2015):* Zur Genese von Vertrauen von Manager/Innen gegenüber Controller/Innen – ein Vergleich zwischen Frauen und Männern, in: *Die Betriebswirtschaft*, 75. Jg., Nr. 2, S. 97-127 (VHB-Ranking 2: B).
- Nitzl, C./Hirsch, B. (2012):* Die Vertrauensstreiber in der Interaktionsbeziehung zwischen Manager und Controller, in: *Zeitschrift für Controlling und Management*, 56. Jg., H. 1, S. 46-51 (VHB-Ranking 3: D).
- Quartier, V./Nitzl, C./Landefeld, A. (2012):* Wie Lebensversicherer ihre Kennzahlen effizient erheben können – und warum es sich lohnt, in: *Controller Magazin*, 37. Jg., Nr. 4, S. 88-91 (VHB-Ranking 3: D).
- Nitzl, C./Schloderer, M. (2011):* Die Prüfung von Interaktionseffekten in Partial Least Squares (PLS)-Modellen – Eine Fallstudie zur Nutzung von Online-Bezahlungssystemen, in: *Wirtschaftswissenschaftliches Studium*, 40. Jg., Nr. 8, S. 432-437 (VHB-Ranking 3: D).

## **Veröffentlichungen (sonstige)**

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- Nitzl, C. (2020):* Partial Least Squares Structural Equation Modelling (PLS-SEM) im Kontext der Controllingforschung. Nicht veröffentlichte Habilitationsschrift (Begutachtet von Prof. Christian Ringle und Prof. Thomas Günther).
- Nitzl, C. (2018):* Management Accounting and Partial Least Squares-Structural Equation Modelling (PLS-SEM): Some Illustrative Examples. In: Avkiran, C.K., and Ringle, C.M. (Eds.), *Partial Least Squares Structural Equation Modelling: Recent Advances in Banking and Finance*. Springer, Heidelberg, S. 211-229.
- Cepeda, G./Nitzl, C./Roldán, J. L. (2017):* Mediation Analyses in Partial Least Squares Structural Equation Modeling: Guidelines and Empirical Examples. In: Latan, H., and Noonan, R., (Eds.), *Partial Least Squares Structural Equation Modeling: Basic Concepts, Methodological Issues and Applications*. Springer, Heidelberg, S. 173-195.
- Hilgers, D./Hoffsümmer, S./Nitzl, C. (2017):* Reform des öffentlichen Haushalts- und Rechnungswesens in Deutschland: Ergebnisse einer Kommunalstudie, in: *PublicGovernance*. Frühjahr, S. 6-11.
- Nitzl (2015):* Ethikfonds auf dem deutschen Kapitalmarkt: Fundierung, Umsetzung und Performance, Hamburg.
- Nitzl, C./Hirsch, B. (2014):* Das Geschlecht des Controllers ist egal, Beitrag in der *Frankfurter Allgemeine Zeitung* vom 15.09.2014, S. 18.
- Nitzl, C./Hirsch, B. (2013):* Die Entstehung von interpersonellem Vertrauen am Beispiel der Manager-Controller-Interaktion, in: Vollmar, J./Hoffend, I./Becker, R. (Hrsg.): *Macht des Vertrauens: Perspektiven und aktuelle Herausforderungen im unternehmerischen Kontext*, S. 37-52.
- Nitzl, C. (2012):* Vertrauen zwischen Manager und Controller: Eine empirische Untersuchung der Einflussfaktoren mithilfe der Partial Least Square (PLS)-Methode, Hamburg.
- Hirsch, B./Hammer, D./Nitzl, C./Schauß, J./Scherm, A. (2011):* Controlling in Kommunen – Empirische Erkenntnisse zum Status quo in deutschen Gemeinden, in: Schauer, R./Thom, N./Hilgers, D. (Hrsg.): *Innovative Verwaltungen – Innovationsmanagement als Instrument von Verwaltungsreformen*, Linz, S. 419-430
- Nitzl, C. (2010):* Eine anwenderorientierte Einführung in Partial Least Square (PLS)-Methode, Universität Hamburg, Institut für Industrielles Management, Arbeitspapier Nr. 21.
- Nitzl, C. (2010):* Grüne Anlagen, in: *eta green*, 2. Jg., H. 1, S. 20-21.
- Hirsch, B./Nitzl, C. (2009):* „Ethische Fragestellungen besitzen in allen betriebswirtschaftlichen Bereichen Relevanz“, Interview mit Prof. Dr. Andreas Suchanek, *Zeitschrift für Controlling & Management*, Jg. 53, Nr. 5, S. 281-283.
- Hirsch, B./Nitzl, C. (2009):* Werteccontrolling als Grundlage für erfolgreiche Geschäftsbeziehungen, in: Wall, F./Schröder, R. (Hrsg.): *Controlling zwischen Shareholder Value und Stakeholder Value – Neue Anforderungen, Konzepte und Instrumente*, München.
- Nitzl, C. (2009):* „Controlling ist kein Selbstzweck, Controlling muss Nutzen schaffen“, Interview mit Dr. Marko Marquardt, Leiter SZ Controlling der Süddeutsche Zeitung GmbH, in: *Zeitschrift für Controlling & Management*, Jg. 53, Nr. 6, Jg. 347-349.
- Nitzl, C. (2009):* „Kommunikations- und Geschäftskompetenz sind zwingende Voraussetzungen für einen guten Controller“, Interview mit Helge Sagadin, Senior Director Finance McDonald's Deutschland Inc., in: *Zeitschrift für Controlling & Management*, Jg. 53, Nr.3, S. 222–225.
- Nitzl, C. (2009):* Rezension zu dem Buch „Finanzinstrumente nach IFRS: Bilanzierung, Absicherung, Publizität“ von Matthias Schmidt/Esther Pittroff/Bernd Klingels, in: *Zeitschrift für Controlling & Management*, Jg. 53, H. 2, S. 142-143.

## **Konferenzbeiträge (peer-reviewed)**

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- Software Development for Early Crisis Detection, 18<sup>th</sup> International Conference on Computer Aided Systems Theory, Februar 2022, Las Palmas de Gran Canaria, Spanien.
- Stakeholder Pressure, Top Management Support, and their Effects on Risk Management Practices in Public Administrations, 1<sup>st</sup> EAA Virtual Annual Congress, Mai 2021.
- Influences of Formalization and Role Stress on German Public-Sector Auditors' Perceived Business Partner Role and Economic Error Communication, 1<sup>st</sup> EAA Virtual Annual Congress, Mai 2021.
- Stakeholder Pressure, Top Management Support, and their Effects on Risk Management Practices in Public Administrations, 18<sup>th</sup> Annual Conference for Management Accounting Research, März 2021, Vallendar, Germany.
- The Effects of Public Service Motivation, Risk Propensity, and Risk Perception on Defensive Decision-Making in Public Administrations, Netherlands Institute of Governance Annual Conference, November 2020, Utrecht, Netherlands.
- Stakeholder Pressure, Top Management Support and their Effects on Risk Management in Public Administrations, 8<sup>th</sup> Annual Conference on Risk Governance, Oktober 2020, Siegen, Germany.
- Influences of Formalization, Role Conflict, and Role Ambiguity on Public Auditors' Business Partner Role and Economic Error Management, 82. Jahrestagung des VHB, März 2020, Frankfurt, Germany.
- How do Personal Traits affect the Use of Performance Information? Contrasting "Enthusiast" and "Diligent" Public Managers, 10th Conference on Performance Measurement and Management Control, September 2019, Nice, France.
- The Influence of Organizational Structure on Value Based Management Sophistication and how its Influence on Performance is Mediated by Management Control System Satisfaction, 10th Conference on Performance Measurement and Management Control, September 2019, Nice, France.
- Error Management in Public Sector Auditing and its Influence on the Auditees' Performance, 10th Conference on Performance Measurement and Management Control, September 2019, Nice, France.
- How do Personal Traits affect the Use of Performance Information? Contrasting "Enthusiast" and "Diligent" Public Managers, 81. Jahrestagung des VHB, Mai 2019, Rostock, Germany.
- The Influence of Organizational Structure on Value Based Management Sophistication and how its Influence on Performance is Mediated by Management Control System Satisfaction, 81. Jahrestagung des VHB, Mai 2019, Rostock, Germany.
- Public Service Motivation and Prosocial Motivation, 23<sup>rd</sup> Annual IRSPM Conference, April 2019, Wellington, New Zealand.
- The Effects of Legal versus Business Education on Decision Making in Public Administrations with a Weberian Tradition, 80. Jahrestagung des VHB, Mai 2018, Magdeburg, Germany.
- The Performance Influence of a more Sophisticated Use of Accrual Accounting in Municipalities, 80. Jahrestagung des VHB, Mai 2018, Magdeburg, Germany.
- Towards a More Sophisticated Use of Accrual Accounting in Municipalities: A Good Marriage Needs More than a Yes, 9th Conference on Performance Measurement and Management Control, September 2017, Nice, France.
- Towards a More Sophisticated Use of Accrual Accounting in Municipalities: A Good Marriage Needs More than a Yes, 77th Annual Meeting of the Academy of Management, August 2017, Atlanta, USA.

- Mediation Analyses in Partial Least Squares Structural Equation Modeling: Guidelines for Using more Sophisticated Approaches', 9th International Conference on PLS and Related Methods (PLS'17), June 2017, Macau, China.
- Mediation Analyses in Partial Least Squares Structural Equation Modeling: Helping Researchers Discuss More Sophisticated Models, 78. Jahrestagung des VHB, Mai 2016, Munich, Germany.
- Self-efficacy and Public Service Motivation in Public Sector Target Agreements, 78. Jahrestagung des VHB, Mai 2016, Munich, Germany.
- The Use of Partial Least Squares Structural Equation Modelling (PLS-SEM) in Management Accounting Research: Directions for Future Theory Development, European Accounting Association, 39<sup>th</sup> Annual Congress, Mai 2016, Maastricht, Netherlands.
- Partial Least Squares Structural Equation Modelling (PLS-SEM) in Management Accounting Research: Critical Analysis, Advances, and Future Directions, 2nd International Symposium on Partial Least Squares Path Modeling, Juni 2015, Seville, Spain.
- The Influence of Organizational Culture On the Implementation of Value Based Management in German Companies, Empirical Research in Management Accounting & Control (ERMAC) Conference, June 2015, Vienna, Austria.
- The Drivers of a Superior's Trust Formation in his Subordinate: The Manager–Management Accountant Example, 77. Jahrestagung des VHB, Mai 2015, Vienna, Austria.
- Partial Least Squares Structural Equation Modelling (PLS-SEM) in Management Accounting Research: Critical Analysis, Advances, and Future Directions, AAA Management Accounting Section Research and Case Conference, January 2015, Newport Beach, USA.
- Trust Formation in Management Accountants by Managers – A Comparison of Men and Women, 8th Workshop on Trust within and between Organizations, November 2014, Coventry, UK.
- When do Managers Trust their Management Accountants?, Empirical Research in Management Accounting & Control (ERMAC) Conference, June 2013, Vienna, Austria.
- The Influence of Management Accounting within German Municipal Administrations, 75. Wissenschaftliche Jahrestagung des Verbands der Hochschullehrer für Betriebswirtschaft e.V., Mai 2013, Würzburg, Germany.
- Why do Managers Trust their Management Accountants?, 6th Workshop on Trust within and between Organizations, June 2012, Milan, Italy.
- Sources of Trust between Managers and Management Accountants, European Accounting Association, 35th Annual Congress, May 2012, Ljubljana.
- The Impact of Controlling Departments in German Municipal Administrations, 13th Biennial CIGAR, Juni 2011, Gent, Belgium.
- Relevance and Organization of Controlling Departments within German Municipal Administrations, 8th European Network for Research in Organizational and Accounting Change (ENROAC) Conference, June 2011, Lisboa, Portugal.
- Vertrauen in der Interaktionsbeziehung zwischen Manager und Controller – Eine varianzbasierte Pfadanalyse, 8. WHU-Controller Tagung, March 2011, Vallendar, Germany.
- Zum Stand des Controllings in deutschen Kommunen, PUMA-Forschungscolloquium 2010, November 2010, Linz, Austria.

## **Förderungen und Auszeichnungen**

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- Silver Medal Nominierung durch The Market Research Society (MRS) des Beitrags "Beyond a tandem analysis of SEM and PROCESS: Use of PLS-SEM for mediation analyses!" veröffentlicht in International Journal of Market Research (IJMR).
- SIG Best Paper Honorable Mention in Public and Non-Profit Management auf der European Academy of Management (EURAM) conference (2021) für den Beitrag "The Effects of Public Service Motivation, Risk Propensity, and Risk Perception on Defensive Decision-Making in Public Administration".
- Dritter Platz von insgesamt 80 Einreichungen bei der NATO Innovation Challenge 2020 "Trust and Autonomous Systems"
- Distinguished Reviewer 2018 für das Journal of Management Control
- Best Paper Award Nominierung des VHB-Verbands (2019) für den Beitrag "Interorganizational trust and agency costs in credit relationships between savings banks and SMEs" veröffentlicht im Journal of Banking and Finance.
- Best Paper Award des 2<sup>nd</sup> International Symposium on Partial Least Squares Path Modeling 2015 für den Beitrag "Partial Least Squares Structural Equation Modelling (PLS-SEM) in Management Accounting Research"
- Promotionsstipendium der Begabtenförderung der Hanns-Seidel-Stiftung e.V.
- Top BWLer-Programm der 5% besten Studierenden der Ludwig-Maximilians-Universität
- Bain & Company – Preis für eines der besten Vordiplome an der Ludwig-Maximilians-Universität im Fach Betriebswirtschaft

## **Gutachtertätigkeiten**

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Behaviormetrika

BMC Medical Informatics & Decision Making (MIDM)

British Journal of Management (BJM)

Business & Information Systems Engineering (BISE)

Decision Sciences (DS)

European Accounting Review (EAR)

European Management Journal (EMJ)

Internet Research (IR)

International Journal of Human Resource Management (IJHRM)

International Review of Administrative Sciences (IRAS)

Industrial Management & Data Systems (IMDS)

Journal of Accounting & Organizational Change (JoAOC)

Journal of Business Economics (JBE)

Journal of Business Research (JBR)

Journal of Long Range Planning (LRP)

Journal of Management Control (JoMaC)

Journal of Marketing Theory and Practice (JMTP)

Journal of Tourism Management (JTMA)

Management International Review (MIR)

Quality & Quantity (QuQu)

Review of Managerial Science (RMS)

The British Accounting Review (BAR)

The DATA BASE for Advances in Information Systems (DBAIS)

The Quarterly Review of Economics and Finance (QREF)