

Doctoral Program "Ethics and Responsible Leadership in Business"

PROF. DR. PHILIPP SCHRECK

RESEARCH AND DISSERTATION TOPICS

The Friede-Springer Endowed Chair for Business Ethics and Management Accounting (bema) is part of the doctoral program "Ethics and Responsible Leadership." This text provides some information on the kind of research conducted at bema. It is thus informative primarily for those applicants to the program who wish to be supervised by Prof. Philipp Schreck.

The research projects conducted at bema follow the principle of evidence-based business ethics. The goal of this research is to develop normative propositions based on solid empirical research. In line with this goal, most of the research projects at bema employ empirical methods. Consequently, many of the main topics at the chair are approached empirically. Only empirical doctoral theses are supervised - preferably those based on quantitative data (behavioral experiments, surveys, archival data).

Behavioral Business Ethics

Behavioral Business Ethics is a field concerned with empirical research of moral judgement and behavior. Rather than normatively justifying moral claims, behavioral business ethics is about ethical analysis of actual decisions, its determinants, and outcomes.

Exemplary publications and projects:

- Hartmann, F. & Schreck, P. (2018). Rankings, Performance and Sabotage: The Moderating Effects of Target Setting. *European Accounting Review*, 27(2).
- Piest, S. & Schreck, P. (2021). Contests and unethical behavior in organizations: a review and synthesis of the empirical literature. *Management Review Quarterly*, 71(4).
- Schreck, P. (2015). Honesty in Managerial Reporting: How Competition Affects the Benefits and Costs of Lying. *Critical Perspectives on Accounting*, 27, 177-188
- Schreck, P. (2016). Experimental Economics and Normative Business Ethics, *University of St. Thomas Law Journal*, 12(2), 360-380,
- Schreck, P. & Küpper, H.-U. (Eds.). (2017). Experimental (Business) Ethics [Special Issue]. *Journal of Business Economics*, 87(9).
- Schreck, P./ Sobotta, T. (2021): Willing but Unable? An Experimental Study on Prosocial Cooperation and Self-Governance in a Third-party Social Dilemma, *unpublished working paper*

Corporate Social Responsibility and Sustainability Management

Work in this area deals with management issues regarding corporate social responsibility and sustainability. These include questions of strategic management, social and environmental accounting and reporting, as well as performance measurement.

Exemplary publications and projects:

- Conti, G., Kruse, N., & Schreck, P. (2021). *The Role of Organizational Motives in the Formation of Legitimacy Judgments*. Unpublished Working Paper.
- Kannenberg, Linda/ Schreck, Philipp (2019). Integrated Reporting: Boon or Bane? A Review of Empirical Research on Its Determinants and Implications, in: *Journal of Business Economics*, 89(5), 515-567.
- Schreck, P. (2011). Reviewing the Business Case for Corporate Social Responsibility: New Evidence and Analysis. *Journal of Business Ethics* 103(2), 167-188.
- Schreck, P. (2011). Ökonomische Corporate Social Responsibility Forschung – Konzeptionalisierung und kritische Analyse ihrer Bedeutung für die Unternehmensethik. *Zeitschrift für Betriebswirtschaft (ZfB)* 81(7), 745-769.
- Schreck, P. & Raithel, S. (2018). Corporate Social Performance, Firm Size, and Organizational Visibility—Distinct and Joint Effects on Voluntary Sustainability Reporting. *Business & Society*, 57(4), 742-778.