

Jochen Theis  
Institut for Virksomhedsledelse (IVL)  
Accounting (ACCT)  
SDU Climate Cluster  
E-mail: jot@sam.sdu.dk  
Telefon: +4565501512



## Publikationer

### **Hvad betyder virksomhedens filantropiske donationer for investorers villighed til at investere?**

Theis, J., 1. maj 2024, I: Erhverv+. s. 20

### **Delivery 5.2 Business Model Blueprints and De-risking Recommendations: PREP4BLUE Methods and Tools for Mission Ocean & Waters. Preparing the Research & Innovation Core for Mission Ocean, Seas & Waters**

Theis, J. & Liempd, D. V., maj 2024, 110 s.

### **The influence of corporate philanthropic donations on private investors' valuation judgments: experimental evidence**

Theis, J., Nipper, M. & Meier, M., jan. 2024, I: Corporate Social Responsibility and Environmental Management. 31, 1, s. 540-554

### **Corporate Purpose Disclosure: Substance or Cheap Talk? An Experimental Analysis of Investors' Perception**

Theis, J. & Gauch, K., 2024, (Under udarbejdelse).

### **Digitale beslutningsværktøjer og risikoen for teknologidominans i erklæringsopgaver med sikkerhed: En spørgeskemaundersøgelse blandt danske revisorer**

Liempd, D. V., Theis, J. & Damtoft, N. F., 2024, 37 s.

### **Einbindung der SDGs in die Unternehmensstrategie mithilfe des SDG Kompasses**

Theis, J., 2024, (Accepteret/In press) *Sustainability-Reporting - Praxisnahe Informationen und Fallstudien*. Theis, J. (red.). IDW Verlag, 5 s.

### **Grundlagen der Unternehmenspublizität**

Theis, J., 2024, (Accepteret/In press) *Sustainability-Reporting – Praxisnahe Informationen und Fallstudien*. Theis, J. (red.). IDW Verlag, 9 s.

### **Normativer Rahmen der Nachhaltigkeitsberichterstattung**

Theis, J., 2024, (Accepteret/In press) *Sustainability-Reporting – Praxisnahe Informationen und Fallstudien*. Theis, J. (red.). IDW Verlag, 76 s.

### **Sustainability-Reporting – Praxisnahe Informationen und Fallstudien**

Theis, J. (red.), 2024, (Accepteret/In press) IDW Verlag. 276 s.

### **Theoretische Grundlagen der Nachhaltigkeitsberichterstattung**

Theis, J., 2024, (Accepteret/In press) *Sustainability-Reporting – Praxisnahe Informationen und Fallstudien*. Theis, J. (red.). IDW Verlag, 20 s.

### **The risk of technology dominance in using digital decision aids in assurance engagements – Evidence from a survey among Danish auditors**

Liempd, D. V., Theis, J. & Sutton, S., 2024, (Accepteret/In press) I: Accounting Horizons.

### **Virksomhedsformål i årsrapporten: opfatter investorerne det som seriøst indhold eller som reklame?**

Theis, J., 6. dec. 2023, I: Erhverv+. s. 9

### **The ChatGPT artificial intelligence chatbot: how well does it answer accounting assessment questions?**

Wood, D., Theis, J., Achhpilia, M. P., Adams, M. T., Aghazadeh, S., Akinyele, K., Akpan, M., Allee, K. D., Allen, A. M., Almer, E. D., Ames, D., Arity, V., Barr-Pullimam, D., Basoglu, K. A., Belnap, A., Bentley, J. W., Berg, T., Berglund, N. R., Berry, E., Bhandari, A., & 307 flere Bhuyan, N. H., Black, P. W., Blondeel, E., Bond, D., Bonrath, A., Borthick, A. F., Boyle, E. S., Bradford, M., Brandon, D. M., Brazel, J. F., Brockbank, B. G., Burger, M., Byzalov, D., Cannon, J. N., Caro, C., Carr, A. H., Cathey, J., Cating, R., Charron, K., Chavez, S., Chen, J., Chen, J. C., Chen, J. W., Cheng, C., Cheng, X., Christensen, B. E., Church, K. S., Cicone, N. J., Constance, P., Cooper, L. A., Correia, C. L., Coyne, J., Cram, W. A., Curtis, A., Daigle, R. J., Dannemiller, S., Davenport, S. A., Dawson, G. S., De Meyst, K. J. L., Dell, S., Demirkan, S., Denison, C. A., Desai, H., DeSimone, S., Diehl, L. M., Dimes, R., Dong, B., Donnelly, A., du Pon, A., Duan, H. K., Duffey, A., Dunn, R. T., Durkin, M. P., Dzurainin, A. C., Eberle, R. M., Ege, M. S., Mahdy, D. E., Esplin, A., Eulerich, M., Everaert, P., Farah, N., Farish, L., Favere-Marchesi, M., Fayard, D., Filosa, J. R., Ford, M., Franz, D. R., Fulmer, B. P., Fulmer, S., Furner, Z. Z., Gantman, S., Garner, S., Garrett, J., Geng, X., Golden, J., Goldman, W., Gomez, J., Gooley, M., Granitto, S. P., Green, K. Y., Greenman, C. L., Gupta, G., Guymon, R. N., Hale, K., Harper, C. J., Hartt, S. A., Hawk, H., Hawkins, S. R., Hawkins, E. M., Hay, D. C., Heinzelmann, R., Henderson, C. D., Hendricks, B. E., Heninger, W. G., Hill, M. S., Holden, N., Holderness, Jr., D. K., Holt, T. P., Hoopes, J. L., Hsieh, S-F., Huang, F., Huang, H-W., Huang, T-C., Huels, B. W., Hunter, K., Hurley, P. J., Inger, K., Islam, S., Ison, I., Issa, H., Jackson, A. B., Jackson, S. C., Janvrin, D. J., Jimenez, P. D., Johanson, D., Judd, J. S., Kawada, B. S., Kelton, A. S., Kern, S., Kerr, J. N., Keune, M. B., Kim, M., Knox, B. D., Kogan, G., Kotb, A., Krane, R., Kremin, J., Krieg, K. S., Kugel, J., Kulset, E. M., Kuruppu, C., LaDuca, G., Lambertson, B. A., Lamboy-Ruiz, M. A., Lang, B., Larroque, S. A., Larson, M. P., Lawson, B. P., Lawson, J. G., Lee, L., Lenk, M. M., Li-Kuehne, M., Liljegren, J., Lin, Y-H., Liu, W-P., Liu, Z., Lock, B., Long, J. H., Loraas, T., Lowensohn, S., Loy, T. R., lyngstadaas, H., Maas, W., MacGregor, J. E., Madsen, D. Ø., Malone, C. L., Margolin, M., Marshall, M. E., Martin, R. M., Mpopfu, C. M., McCoy, C., McGuigan, N. C., McSwain, D. N., Meckfessel, M. D., Mellon, M. J., Melton, O. S., Mercado, J. M., Mitsuda, S., Modugu, K., Moehrle, S., Chaghervand, A. M., Moffitt, K., Moon, J. S., Muehlmann, B., Murray, J., Mwaungulu, E. S., Myers, N., Naegle, Jr., J. C., Ndicu, M. J., Nelson, A. S., Nguyen, A. L., Niederkofler, T., Nikbakht, E., O'Brien, A. D., Ogunade, K. M., O'Leary, D., Oler, M. J., Oler, D. K., Olsen, K. J., Otor, J. I., Outlaw, K. W., Ozlanski, M. E., Parlier, J., Paterson, J. S., Pearson, C. A., Petersen, M. J., Petra, S. T., Pickard, M. D., Pickerd, J., Pinsker, R., Plante, C., Plečnik, J. M., Price III, R. A., Quick, L. A., Raedy, J., Raschke, R., Ravenscraft, J., Richardson, V., Rixom, B. A., Robertson, J. F., Rock, I., Romney, M. A., Rozario, A., Ruff, M. F., Rupley, K., Saeedi, A., Saiowitz, A., Salzsleder, L. W., Sarkar, S., Saulls, M., Scanlan, T. A., Schaefer, T. J., Schaupp, D., Schneider, G. P., Seebeck, A., Sellers, R. D., Seto, S. C., Sevel, R-L., Shan, Y., Sherwood, M. G., Singorahardjo, M., Skaftadottir, H. K., Skomra, J., Smith, J. L., Smith, D. O., Smith, J., Snow, M. C., Sommerfeldt, R. D., Sorensen, K. B., Sorensen, T. L., Spieler, A. C., Stallings, M. A., Stallings, L., Stancill, A., Stanley, J. D., Stefanlak, C. M., Stephens, N. M., Stewart, B. W., Stratopoulos, T. C., Street, D. A., Subedi, M., Summers, S. L., Sundkvist, C. H., Synn, C., Tadesse, A., Tapis, G. P., Tassin, K., Taylor, S., Teal, M., Teeter, R., Tharapos, M., Theis, J. C., Thomas, J., Thompson, K. S., Thornock, T. A., Tietz, W., Travalent, A. M., Trinkle, B. S., Truelson, J. M., Turner, M. C., Vagner, B., Vakilzadeh, H., van der Geest, J., van Pelt, V., Vandervelde, S. D., Vega, J., Vera-Muñoz, S., Villanueva, B., Vincent, N. E., Wagener, M., Walton, S., Warne, R. C., Watanabe, O. V., Watson, D., Watson, M. W., Weber, J., Weirich, T., West, A. N., Wilford, A. L., Wilson, A. B., Winrow, B., Winrow, T., Winrow, T. S., Wiseman, D., Witte, A. L., Wood, B. D., Wood, J., Woolley, D., Wright, N. S., Wu, J., Xiong, X., Yatsenko, D., Yazzie, C. E., Young, G. M., Zhang, C., Zimmerman, A. B. & Zoet, E., nov. 2023, I: Issues in Accounting Education. 38, 4, s. 81-108

### **The risk of technology dominance in using digital decision aids in assurance engagements: evidence from a survey among Danish auditors**

Liempd, D. V., Theis, J. & Sutton, S., 23. sep. 2023.

### **Milestone M5.3: Analysis of most pertinent funding gaps completed: PREP4BLUE Methods and Tools for Mission Ocean & Waters. Preparing the Research & Innovation Core for Mission Ocean, Seas & Waters**

Liempd, D. V. & Theis, J., maj 2023, 27 s.

### **Milestone M5.1 Benchmark overview of existing business models: PREP4BLUE Methods and Tools for Mission Ocean & Waters. Preparing the Research & Innovation Core for Mission Ocean, Seas & Waters**

Damtoft, N., Theis, J. & Liempd, D. V., mar. 2023, 68 s.

### **Risikoen for teknologidominans: en overset fare ved anvendelse af digitale beslutningsværktøjer?**

Liempd, D. V., Theis, J. & Damtoft, N. F., 2023, *Digitalisering: rejsen er kun lige begyndt!*. Freytag, P. V., Evald, M. R. & Haug, A. (red.). Kolding: Syddansk Universitetsforlag, s. 133-140 (CESFO Rapportserie, Bind 2023).

### **Digitale beslutningsværktøjer i videnbrancher kan føre til teknologidominans**

Liempd, D. V. & Theis, J., 8. sep. 2022, I: Erhverv+. s. 22

**Nudging auditors' unconscious to improve performance on an accounting estimate task**

Nolder, C., Ratzinger-Sakel, N. & Theis, J., apr. 2022, I: International Journal of Auditing. 26, 2, s. 78-93

**Correction to: The Impact of Executives' Gender, Financial Incentives, and Shareholder Pressure on Corporate Social and Ecological Investments**

Theis, J. & Nipper, M., mar. 2022, I: Schmalenbach Journal of Business Research. 74, 1, s. 129 1 s.

**Hvad betyder køn for virksomhedens sociale og miljømæssige investeringer?**

Theis, J., 20. feb. 2022, I: Erhverv+.

**Greenhouse Gas Disclosure Research Summary and Research Question Outline**

Johnson, J., Theis, J., Vitalis, A. & Young, D., 2022, (Accepteret/In press) I: Accountability in a Sustainable World Quarterly.

**The risk of technology dominance in using digital decision aids in assurance engagements - Evidence from a survey among Danish auditors**

Liempd, D. V., Theis, J. & Sutton, S., 2022.

**Your emissions or mine? Examining how emissions management strategies, ESG performance, and targets impact investor perceptions**

Johnson, J., Theis, J., Vitalis, A. & Young, D., 2022, (E-pub ahead of print) I: Journal of Sustainable Finance & Investment.

**The Impact of Executives' Gender, Financial Incentives, and Shareholder Pressure on Corporate Social and Ecological Investments**

Theis, J. & Nipper, M., dec. 2021, I: Schmalenbach Journal of Business Research. 73, 3-4, s. 307-338

**Interesserer investorer sig for, hvordan firmaer mindsker deres udledning af drivhusgasser?**

Theis, J., 15. jul. 2021, I: Erhverv+.

**Who saves our world? The impact of executives' gender on corporate social and ecological investments**

Theis, J. & Nipper, M., okt. 2020. 60 s.

**Rapporteringspligt om intern viden under Corona-krisen: en empirisk analyse af kapitalmarkedsreaktioner på danske selskabsmeddelelser**

Theis, J. & Liempd, D. V., sep. 2020, I: Revision & Regnskabsvaesen. 89, 9, s. 44-59

**Ad-hoc-Publizität in Zeiten der Corona-Krise: eine empirische Analyse der Kapitalmarktreaktionen für den DAX 30**

Theis, J., jul. 2020, I: Corporate Finance. 7-8, s. 214-220

**The Influence of Firms' Emissions Management Strategy Disclosures on Investors' Valuation Judgments**

Johnson, J., Theis, J., Vitalis, A. & Young, D., 1. jun. 2020, I: Contemporary Accounting Research. 37, 2, s. 642-664

**Prioritizing sustainability issues: Insights from corporate managers about key decision-makers, reporting models, and stakeholder communications**

Johnson, J., Sutton, S. & Theis, J., jun. 2020, I: Accounting and the Public Interest. 20, 1, s. 28-60

**Your emissions or mine? Examining how emissions management strategies, CSR performance, and targets attract equity capital**

Johnson, J., Theis, J., Vitalis, A. & Young, D., mar. 2020, 44 s. (Kelley School of Business Research Paper; Nr. 2020-67).

**The effects of key audit matters on the auditor's report's communicative value? Experimental evidence from investment professionals and non-professional investors**

Koehler, A., Ratzinger-Sakel, N. & Theis, J., 2020, I: Accounting in Europe. 17, 2, s. 105-128

Does considering key audit matters affect auditor judgment performance?

Ratzinger-Sakel, N. V. S. & Theis, J., 2019, I: Corporate Ownership and Control. 17, 1, s. 196-210

Do fine feathers make a fine bird? The influence of attractiveness on fraud-risk judgments by internal auditors

Eulerich, M., Theis, J., Lao, J. & Ramon, M., nov. 2018, I: International Journal of Auditing. 22, 3, s. 332-344

Die Entwicklung der Prüfungshonorare in Deutschland

Köhler, A. G. & Theis, J., 15. aug. 2018, I: BFuP - Betriebswirtschaftliche Forschung und Praxis. 4, s. 390-415

Nachhaltigkeitsberichterstattung in der Praxis – Anwendung im DAX 30

Theis, J., jun. 2018, Duesseldorf: IDW Verlag.

Prioritizing Sustainability Issues: Insights From Corporate Managers about Key Decision-Makers, Reporting Models, and Stakeholder Communications

Johnson, J., Sutton, S. & Theis, J., 22. apr. 2018.

Energiewende in Deutschland

Theis, J., Haeger, U., Block, R. & Rohde, S., 2017, *Wahrheit oder Pflicht : Herausforderungen für die moderne Wissenschaft*. Baedke, J., Brunschweiler, A., Häger, U., Hemschemeier, A., Hundt, C., Richter, M. & Theis, J. (red.). Klartext Verlag, s. 78-100

Die Zusammenarbeit zwischen Interner Revision und Abschlussprüfer

Koehler, A. & Theis, J., 2015, I: Zeitschrift Interne Revision. 50, Sonderheft, s. 45-55

Internal auditor's contribution to good corporate governance: An empirical analysis for the one-tier governance system with a focus on the relationship between internal audit function and audit committee

Eulerich, M., Velte, P. & Theis, J., 2015, I: Corporate Ownership and Control. 13, 1, s. 142-151

Kommunikation von Risiken innerhalb eines Unternehmens: Eine theoretische Betrachtung von Aspekten der Risikowahrnehmung und -beurteilung

Eulerich, M. & Theis, J., 2014, I: Zeitschrift Interne Revision. 49, 2, s. 86-89

Kommunikation zwischen Unternehmen und Kapitalmarkt: eine theoretische und empirische Analyse von Informationsasymmetrien im Unternehmensumfeld

Theis, J., 2014, Springer Gabler. 334 s. (Auditing and Accounting Studies).

Say-on-Pay - An empirical investigation of voting likelihood and voting behavior in German Prime Standard companies

Eulerich, M., Kalinichenko, A. & Theis, J., 2014, I: Journal of Management Control. 25, 2, s. 119-133

Self-perception of the internal audit function within the corporate governance system: empirical evidence for the European Union

Eulerich, M., Theis, J., Velte, P. & Stieglbauer, M., 2013, I: Problems and Perspectives in Management. 11, 2, s. 57-72

Corporate risk communication as part of corporate governance: Insights from a behavioral risk perspective

Theis, J., 2012, I: Corporate Ownership and Control. 10, 1, s. 692-704

Das Three-Lines-of-Defence-Modell und die Positionierung der Internen Revision innerhalb der Corporate Governance: Konzeptionelle Überlegungen und empirische Ergebnisse für Deutschland

Hampel, V., Eulerich, M. & Theis, J., 2012, I: Zeitschrift fuer Corporate Governance. 7, 5, s. 201-207

Information order effects in the context of management commentary: Initial experimental evidence  
Theis, J., Yankova, K. & Eulerich, M., 2012, I: Journal of Management Control. 23, s. 133-150

Zusammenarbeit von interner Revision und Audit Committee im deutschen Corporate Governance-System  
Eulerich, M. & Theis, J., 2012, I: Zeitschrift Interne Revision. 47, 3, s. 132-137