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## Employment

**Department of Business & Management (DBM)**

Odense M

1. Jul 2023 → present

**Associate Professor**

Accounting (ACCT)

1. Jul 2023 → present

## Publications

**The impact of environmental sustainability on willingness to invest in startups: a survey among private investors**

Voß, L., Cordes, H. & Lueg, R., Apr 2025, In: Sustainable Development. 33, 2, p. 2672-2695

**Carbon performance and corporate financial performance during crises: evidence from the COVID-19 pandemic and the global financial crisis**

Läger, F., Bouzzine, Y. D. & Lueg, R., Feb 2025, In: Journal of Industrial Ecology. 29, 1, p. 246-263

**Physical climate risk: stock price reactions to the historically most extreme European and United States heat waves since 1979**

Schuster, M., Krüger, J. & Lueg, R., Jan 2025, In: PLOS ONE. 20, 1, p. e0318166 21 p., e0318166.

**Sustainability performance measurement: a framework for context-specific applications**

Damtoft, N., Liempd, D. V. & Lueg, R., Jan 2025, In: Journal of Global Responsibility. 16, 1, p. 162-201

**Value-based management: a review of its conceptualizations and a research agenda toward sustainable governance**

Wobst, J., Tanikulova, P. & Lueg, R., Jan 2025, In: Journal of Accounting Literature. 47, 1, p. 150-200

**Corporate social responsibility sophistication: company-specific drivers among early and late adopters**

Kunkel, K., Wigge, K. & Lueg, R., Oct 2024, In: Corporate Social Responsibility and Environmental Management. 32, 1, p. 894-910

**What can nudging offer to reduce workplace sexual harassment? A conceptual review**

Bouzzine, Y. D., Tabiica, I., Galandi, N. & Lueg, R., Jun 2024, In: World Development Sustainability. 4, 13 p., 100149.

**Customer profitability analysis in decision-making: the roles of customer characteristics, cost structures, and strategizing**

Lueg, R. & Ilieva, D., May 2024, In: PLOS ONE. 19, 5, 25 p., e0296974.

**Measuring board diversity: a systematic literature review of data sources, constructs, pitfalls, and suggestions for future research**

Behlau, H., Wobst, J. & Lueg, R., Mar 2024, In: Corporate Social Responsibility and Environmental Management. 31, 2, p. 977-992

How do investors react to problematic social issues in organisations? evidence from the literature on workplace sexual harassment

Bouzzine, Y. D. & Lueg, R., Feb 2024, *Social sustainability and good work in organizations*. Jebesen, S. & Lueg, K. (eds.). New York: Routledge, p. 102-119 (Citizenship and Sustainability in Organizations ).

#### **The role of training in implementing corporate sustainability: a systematic literature review**

Sult, A., Wobst, J. & Lueg, R., Jan 2024, In: *Corporate Social Responsibility and Environmental Management*. 31, 1, p. 1-30

#### **Stock price reactions to climate science information from the Intergovernmental Panel on Climate Change: a mitigation function of corporate and sector emissions responsibility?**

Teurine, C., Schuster, M., Bornhöft, S. C., Lueg, R. & Bouzzine, Y. D., 2024, In: *Business Strategy and the Environment*. 33, 6, p. 5346-5365

#### **The impact of chief executive officer narcissism on environmental, social, and governance reporting**

Kind, F. L., Zeppenfeld, J. & Lueg, R., Nov 2023, In: *Business Strategy and the Environment*. 32, 7, p. 4448-4466

#### **Stock price reactions to the climate activism by Fridays for future: the roles of public attention and environmental performance**

Schuster, M., Bornhöft, S. C., Lueg, R. & Bouzzine, Y. D., Oct 2023, In: *Journal of Environmental Management*. 344, 15 p., 118608.

#### **CSR, moral licensing and organizational misconduct: a conceptual review**

Bouzzine, Y. D. & Lueg, R., 25. Apr 2023, In: *Organization Management Journal*. 20, 2, p. 63-74

#### **A Critical Perspective on the Measurement of Social Value Through SROI**

Damtoft, N. F., Lueg, R., van Liempd, D. & Nielsen, J. G., 2. Feb 2023, *Social Value, Climate Change and Environmental Stewardship: Insights from Theory and Practice*. Nikolakis, W. & da Veiga, R. M. (eds.). Cham: Springer, p. 13-32

#### **Diffusion patterns in small vs large capital markets-the case of value-based management**

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#### **Earnings Less Risk-free Interest Charge (ERIC) and stock returns: a value-based management perspective on ERIC's relative and incremental information content**

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#### **Constructs for Assessing Integrated Reports: Testing the Predictive Validity of a Taxonomy for Organization Size, Industry, and Performance**

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#### **Corporate Sustainability and Risk Management: The U-Shaped Relationships of Disaggregated ESG Rating Scores and Risk in the German Capital Market**

Korinth, F. & Lueg, R., 1. May 2022, In: *Sustainability*. 14, 9, 15 p., 5735.

#### **The relationship between firm complexity and corporate social responsibility: International evidence from 2010–2019**

Läger, F., Bouzzine, Y. D. & Lueg, R., May 2022, In: *Corporate Social Responsibility and Environmental Management*. 29, 3, p. 549-560

#### **The reputation costs of executive misconduct accusations: evidence from the #MeToo movement**

Bouzzine, Y. D. & Lueg, R., Mar 2022, In: *Scandinavian Journal of Management*. 38, 1, 13 p., 101196.

**Diffusion of the balanced scorecard: motives for adoption, design choices, organisational fit, and consequences**  
Lueg, R. & Carvalho e Silva, A. L., 2022, In: Accounting Forum. 46, 3, p. 287-313

**Moral Licensing and Corporate Social Responsibility: A systematic Literature Review and a Research Agenda**  
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**Performance pay sensitivity: Do top management incentives align with shareholder value creation?**  
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**The relationship between CFO compensation and corporate sustainability: An empirical examination of German listed firms**  
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**Deconstructing corporate sustainability narratives: A taxonomy for critical assessment of integrated reporting types**  
Lueg, K. & Lueg, R., Nov 2021, In: Corporate Social Responsibility and Environmental Management. 28, 6, p. 1785-1800

**Corporate sustainability in the Nordic countries: The curvilinear effects on shareholder returns**  
Lueg, R. & Pesheva, R., Sept 2021, In: Journal of Cleaner Production. 315, September, 12 p., 127962.

**New product development and flawed cause-and-effect relations in strategy maps: Study case**  
Lueg, R., Jun 2021, In: European Journal of Management. 21, 1, p. 58-65

**Subjectivity and fairness in bonus plans - a transfer pricing approach: Study case**  
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**Challenges and boundaries in implementing social return on investment: An inquiry into its situational appropriateness**  
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**How (Not) To Measure Sustainability Performance Management - A Systematic Literature Review: A systematic literature review**  
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**The reputation costs of executive misconduct accusations**  
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**The role of top managers in implementing corporate sustainability: A systematic literature review on small and medium-sized enterprises**  
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**The contagion effect of environmental violations: The case of Dieselgate in Germany**  
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**Balanced scorecard implementations: The case of a city hall**  
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**Strategy execution in hospitals: case study**

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**Carbon performance and disclosure: A systematic review of governance-related determinants and financial consequences**

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**Customer accounting and free return policies of retailers: case study**

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**Detecting greenwashing or substantial organizational communication: A model for testing two-way interaction between risk and sustainability reporting**

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**Activity-based costing as a basis for transfer prices and target setting**

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**Internet of things and process performance improvements in manufacturing**

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**Managing Multiple Logics: The Role of Performance Measurement Systems in Social Enterprises**

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**Bidirectional effects between organizational sustainability disclosure and risk**

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**Business model communication and financial performance in cross-national acquisitions**

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**Business models in banking: A cluster analysis using archival data**

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**Strategy execution in higher education**

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**Value-based management in banking: The effects on shareholder returns**

Schmaltz, C., Lueg, R., Agerholm, J. & Witttrup, K., 2019, In: International Journal of Business Science and Applied Management. 14, 1, p. 35-50

**Management control systems, culture, and upper echelons: A systematic literature review on their interactions**

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**The adoption and implementation of Activity-based Costing: A systematic literature review**

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**The effect of specialization on operational performance: a mixed-methods natural experiment in Danish healthcare services**

Halkjær, S. & Lueg, R., 2017, In: International Journal of Operations and Production Management. 37, 7, p. 822-839

**The social construction of perceived fairness of performance evaluations: A case study at the shop floor level in the Scandinavian retail industry**

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Risk management with management control systems: a pragmatic constructivist perspective.

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Product customization: A case study on choosing the right costing system

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Strategy maps: The essential link between the balanced scorecard and action

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Success factors in Balanced Scorecard implementations: A literature review

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The Role of Corporate Sustainability in a Low-Cost Business Model: A Case Study in the Scandinavian Fashion Industry

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Aarhus University, Aarhus, Denmark

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From teacher-centered instruction to peer tutoring in the heterogeneous international classroom: A Danish case of instructional change

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How are Strategy Maps linked to strategic and organizational change? A review of the empirical literature on the Balanced Scorecard

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The vital role of business processes for a business model: the case of a startup company  
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**Guided peer learning (GPL): Activating students and promoting deep learning**

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**A pragmatic constructivist approach toward Higher Education management policies**

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A pragmatic constructivist approach toward Higher Education management policies: The case of English medium instruction at Aarhus University

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The use of intellectual capital as a competitive tool: a Danish case study

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**Why do students choose English as a medium of instruction? A Bourdieuan perspective**

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Performance measurement systems – Beyond generic strategic actions

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The Balanced Scorecard: the illusion of maximization without constraints

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**Why do students choose English as the Medium of Instruction in their home country? A Socio-Cultural Perspective on Non-Native Speakers**

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