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Employment

Associate Professor
Department of Business and Economics
University of Southern Denmark
1. Aug 2017 – present

Publications

Deconstructing Corporate Sustainability Narratives: A taxonomy for critical assessment of integrated reporting types

How (not) to measure Sustainability Performance Management - A systematic Literature review

Challenges and boundaries in implementing social return on investment: An inquiry into its situational appropriateness

Diffusion of the Balanced Scorecard: motives for adoption, design choices, organisational fit, and consequences

The contagion effect of environmental violations: The case of Dieselgate in Germany

Balanced scorecard implementations: The case of a city hall

Strategy execution in hospitals: case study
Lueg, R., Jun 2020, In: Journal of International Business and Economics. 20, 2, p. 25-32

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

Customer accounting and free return policies of retailers: case study
Detecting greenwashing or substantial organizational communication: A model for testing two-way interaction between risk and sustainability reporting
Lueg, K. & Lueg, R., Mar 2020, In: Sustainability. 12, 6, 9 p., 2520.

Activity-based costing as a basis for transfer prices and target setting
Lueg, R., 2020, In: International journal of economics and business administration. 8, 3, p. 489-499

How (not) to measure sustainability performance management: A systematic literature review

Internet of things and process performance improvements in manufacturing

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

Bidirectional effects between organizational sustainability disclosure and risk
Lueg, K., Krastev, B. & Lueg, R., 2019, In: Journal of Cleaner Production. 229, p. 268-277

Business model communication and financial performance in cross-national acquisitions

Business models in banking: A cluster analysis using archival data
Lueg, R., Schmaltz, C. & Tomkus, M., 2019, In: Trames. 23, 1, p. 79-107

Strategy execution in higher education

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

Management control systems, culture, and upper echelons: A systematic literature review on their interactions
Andersen, C. V. & Lueg, R., 2017, In: Corporate Ownership and Control. 14, 2-2, p. 312-325

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

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

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

Understanding the error-structure of Time-driven Activity-based Costing: A pilot implementation at a European manufacturing company
Aligning seminars with Bologna requirements: reciprocal peer tutoring, the solo taxonomy and deep learning

Integrated reporting with CSR practices: A pragmatic constructivist case study in a Danish cultural setting
Lueg, K., Lueg, R., Andersen, K. & Dancianu, V., 2016, In: Corporate Communications. 21, 1, p. 20-35

Managing sustainable development with management control systems: A literature review

Risk management with management control systems: a pragmatic constructivist perspective.
Lueg, R. & Knapik, M., 2016, In: Corporate Ownership and Control. 13, 3, p. 72-81

The tournament phenomenon beyond agency theory: Behavioral economic experiment

Tactical and strategic choices in business models: Evidence from a Danish fashion outlet

A framework for business model development in technology-driven start-ups

Business model or strategy: which comes first? A lifecycle perspective in the Scandinavian software industry

Does EVA beat earnings? A literature review of the evidence since Biddle et al. (1997)

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

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

Success factors in Balanced Scorecard implementations: A literature review

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

Why do students choose English as a medium of instruction? A Bourdieusian perspective on the study strategies of non-native English speakers
Lueg, K. & Lueg, R., 2015, In: Academy of Management Learning and Education. 14, 1, p. 5-30

Aarhus University, Aarhus, Denmark

Archival or perceived measures of environmental uncertainty? Conceptualization and new empirical evidence
Balanced scorecard and controllability at the level of middle managers – the case of unintended breaches

Can the business model of Handelsbanken be an archetype for small and medium sized banks? A comparative case study

Charging Customers or Making Profit? Business Model Change in the Software Industry

Costing allocation and different implications in a small clothing manufacturing company – A case study

Customer accounting with budgets and activity-based costing: a case study in electronic commerce

Does transition to IFRS substantially affect key financial ratios in shareholder-oriented common law regimes? Evidence from the UK

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

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

How business reporting changed during the financial crisis: A comparative case study of two large U.S. banks

How do controls and trust interact? The case of failed alliance negotiations in the financial services industry

Lean management in hospitals: evidence from Denmark

National culture and business model change: a framework for successful expansions

The balanced scorecard’s missing link to compensation: a literature review and an agenda for future research

The vital role of business processes for a business model: the case of a startup company

Guided peer learning (GPL): Activating students and promoting deep learning
A pragmatic constructivist approach toward Higher Education management policies

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

Differences in the sophistication of Value-based Management - The role of top executives
Burkert, M. & Lueg, R., 2013, In: Management Accounting Research. 24, 1, p. 3-22

How to improve efficiency in budgeting – The case of business intelligence in SMEs

The Balanced Scorecard and different Business Models in the textile industry – A case study

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

When one size does not fit all: a literature review on the modifications of the balanced scorecard

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

Are you sure about what you mean by 'uncertainty'? The actor's perspective vs. the institutional perspective

Improving efficiency in budgeting – An interventionist approach to spreadsheet accuracy testing

Performance measurement systems – Beyond generic strategic actions

Performance measurement systems – Beyond generic strategic actions

The Balanced Scorecard: the illusion of maximization without constraints

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

Editorial: constructing a journal
Lueg, R., 2011, In: Proceedings of Pragmatic Constructivism. 1, 1, p. 3-4

How to start a new research project: a guideline for thesis writers
Lueg, R., 2011, In: Proceedings of Pragmatic Constructivism. 1, 2, p. 54-57
Assessing empirical research on Value-based Management: Guidelines for improved hypothesis testing

Shareholder Value und Value-based Management (VBM): Wie steuern die HDAX-Unternehmen? Ergebnisse einer empirischen Studie [Shareholder value and Value-based Management: How do the HDAX companies make decisions? Results from an empirical study]

Führt der Einsatz externer Berater zur Überimplementierung innovativer Steuerungsinstrumente? [Does the involvement of external consultants lead to an over-implementation of management control innovations?]
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IFRS für den Mittelstand: Experteninterviews, Beispiele und internationaler Rechtsvergleich [IFRS for SMEs: expert interviews, examples and comparative international law approach]

Value-based Management: Empirical evidence on its determinants and performance effects