



# School of Business, Economics and Social Sciences University of Graz









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### Imprint

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Wolf Rauch



Katharina Scherke



Thomas Foscht



Karl Farmer

## Preface

The School of Business, Economics and Social Sciences of the University of Graz is among the largest educational and research institutions in social and economic sciences in Europe with about 6,000 students and more than 700 graduates per year. The school is part of the University of Graz which was founded in 1585 as the second oldest university in Austria. It looks back at a long tradition of education in business, economics and social sciences; its most eminent representative was Joseph Schumpeter, who was a professor in Graz between 1911 and 1921 and acting dean in 1916 and 1917.

In recent years the school has been re-oriented entirely. Based on objectives set by the university council and the senate, the school has implemented far-reaching changes with the support of an international accreditation

team. Most chairs have been reappointed; departments have been restructured; all curricula have been reformed in line with Bologna criteria. The school has an international orientation in its staff, curricula, and its students. The school is located mainly in the renowned RESOWI Center, which was built in 1997; since then, however, several off-site locations have had to be added.

The present brochure wants to present the School of Business, Economics and Social Sciences in its new structures: as a research institution with a clear profile and international appeal; as the most significant economic educational institution that reaches far beyond the borders of Styria and even Austria; and as a partner for collaborations with industry and practice.

### **Wolf Rauch, Ph.D.**

Professor of Information Science  
Dean

### **Katharina Scherke, Ph.D.**

Associate Professor of Sociology  
Vice Dean and Dean of Research

### **Thomas Foscht, Ph.D.**

Professor of Marketing  
Dean of Studies

### **Karl Farmer, Ph.D.**

Associate Professor of Economics  
Vice Dean of Studies

## History of the School of Business, Economics and Social Sciences

The University of Graz was founded by the Habsburg Archduke Karl II of Central Austria in 1585. Under Emperor Joseph II, the university was converted into a grammar school, i.e. a teaching institution. In 1827, Emperor Franz I reinstated its status as a university. The two founders are revered in the name of the university, hence the name Universitas Carolo-Francisceae, i.e. University of Graz. As early as 1778, there was a law school where economic and social science subjects were taught. The most prominent scientists in these disciplines include Joseph Alois Schumpeter and Ludwig Gumplowicz. In 1975, the independent School of Business, Economics and Social Sciences was established due to the efforts by management professor Karl Lechner.

Currently, the University of Graz has six schools: Catholic Theology; Law; Business, Economics and Social Sciences; Arts; Natural Sciences; and Environmental, Regional and Educational Sciences.

Approximately 6,000 of the 30,000 students are enrolled in our programs; the vast majority study business administration.

### Ludwig Gumplowicz and Joseph Schumpeter in Graz

The University of Graz and the School of Business, Economics and Social Sciences are proud to be able to have had two world-class social scientists among their ranks.

#### Ludwig Gumplowicz

Ludwig Gumplowicz (1838-1909) authored the first German-language books that explicitly mentioned sociology in their titles (1883: *Der Rassenkampf. Soziologische Untersuchungen*; 1885: *Grundriss der Soziologie*). Gumplowicz was born and raised in Krakov and pursued his academic career at the University of Graz; he gained his lecturing qualification in general state law in 1876; in 1882 he received the title of professor; in 1893 he received the chair in Administration and Austrian Administrative Law.

Although by title and in teaching he was a lawyer, Gumplowicz gained international recognition as an early representative of scientific sociology; his theory of social groups introduced the conflict-theoretical paradigm to sociology. Gumplowicz wanted to pursue sociology as a natural science, discover social patterns and laws and study human group existence in pure sociological terms, i.e. without historical-philosophical or psychological speculation. In his sociological theory of the state, states are founded on power and are expressions of power structures among social groups. Even in his life-time, his works were translated into English, French, Italian, Russian, Polish, Spanish, and Japanese.

#### Joseph Schumpeter

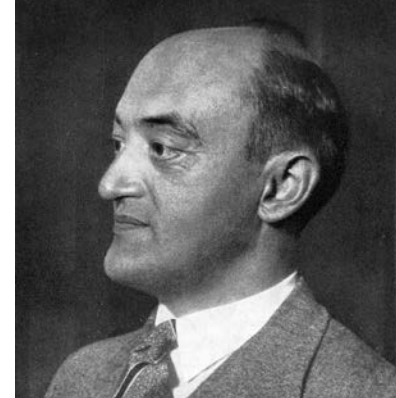
Joseph Schumpeter (1883-1950) is the other significant social scientist who worked at the University of Graz. By "decree of the highest order" he was appointed the chair of Political Economy at the School of Legal and State Sciences at the University of Graz on October 30<sup>th</sup>, 1911.

Schumpeter's time in Graz was to last formally until 1922 with some interruptions, but actually ended in 1918. It was characterized by intensive teaching and research. In addition, he acted as Dean in the academic year of 1916/17.

Although Schumpeter's main theoretical work, the *Theory of Economic Development*, was published in autumn 1911 (the imprint says 1912), it is impossible to refer to a specific place of origin. While at Graz, he did present a number of his most important works. In the academic year of 1913/14 he acted as a visiting professor at Columbia University, New York, where at the tender age of 30 he received an honorary doctorate. It seems that Schumpeter's practical and political ambitions were triggered during the First World War. So in 1916/17, he authored a number of privately circulated memoranda in which he opposed a custom agreement and a custom union with



Ludwig Gumplowicz



Joseph Schumpeter

the German Reich. Schumpeter was an advisory member of the "Socializing Committee" which had been established by the Berlin government after the Declaration of the Republic. In March 1919 he was appointed as an independent State Secretary of Finance of the Republic of German-Austria by the Social-democrat and Christian-social cabinet of Chancellor Renner. Schumpeter quit after only 7 months in office, not least due to insurmountable differences on the issue of "Anschluss". In 1921 he became the chief executive of Biedermann-Bank in Vienna, which was to go bankrupt a few years later at great personal financial loss to Schumpeter.

In 1925, Schumpeter returned to academia and followed a call to chair Financial Science in Bonn. In 1932, he accepted a call to Harvard University.

**The School of Business, Economics and Social Sciences has awarded honorary doctorates to:**

Wilhelm **Weber**, Ph.D., Professor, Vienna (1975)  
 Erich **Loitsberger**, Ph.D., Professor, Vienna (1981)  
 Horst **Albach**, Ph.D., Professor, Bonn (1985)  
 Rudolf **Gümbel**, Ph.D., Professor, Frankfurt (1991)  
 Reinhard **Selten**, Ph.D., Dr. h.c. mult. Professor, Bonn (1996)  
 Anton **Egger**, Ph.D., Professor, Vienna (2000)  
 John S. **Chipman**, Ph.D., Dr. h.c. mult., Professor, Minnesota, USA (2001)  
 Jürgen E. **Schrempp**, Dr. h.c., Professor, CEO Daimler-Chrysler AG (2003)  
 Hanns-Martin **Schoenfeld**, Ph.D., Professor, Urbana-Champaign, Illinois, USA (2008)  
 Richard V. **Mattessich**, Ph.D., Dr. h.c. mult., Professor, Vancouver, Canada (2008)

#### Emeriti

Karl **Acham**, Ph.D., Professor  
 Lutz **Beinsen**, Ph.D., Professor  
 Herbert **Kraus**, Ph.D., Professor  
 Hans-Peter **Liebmann**, Ph.D., Professor  
 Dieter **Mandl**, Ph.D., Professor  
 Gerwald **Mandl**, Ph.D., Professor  
 Gerald **Schöpfer**, Ph.D., Professor  
 Heinz **Strebel**, Ph.D., Professor  
 Gunther **Tichy**, Ph.D., Professor



In 1991, Professor Rudolf Gümbel was awarded the honorary doctorate title by the School of Business, Economics and Social Sciences. The photo also shows Professor Gerwald Mandl and Professor Hans-Peter Liebmann.

## Executive Team and Administrative Center

### Dean

Wolf Rauch, Ph.D., Professor

### Vice Dean and Dean of Research

Katharina Scherke, Ph.D., Associate Professor

### Dean of Studies

Thomas Foscht, Ph.D., Professor

### Vice Dean of Studies

Karl Farmer, Ph.D., Associate Professor



## Administrative Center

The Administrative Center is responsible for all school matters and is a contact and service point for all departments and their staff. It provides them with a forum and an interface with other institutions at the University of Graz.

A major function is heading finance and personnel matters in the school, i.e. dealing with all management matters.

Other functions include administration of student agendas in cooperation with the registrar, managing daily operations, communications and supporting school committees, the planning of teaching provisions and allocation of resources.

A recent addition to the functions of the Administrative Center has been the organization and operation of electronically administered exams, for which a subsection, the department of infrastructure was created.

Managing public relations is essential for our school. For this purpose, the Administrative Center organizes numerous annual events such as inaugural lectures, award ceremonies and others.

The most important event in the academic year is the School of Business, Economics and Social Sciences Day. The School presents itself to the general public. In 2009, "SoWi im Dialog" was supplemented by "SoWi Ranking". "SoWi im Dialog" presents the best master and diploma thesis projects as well as outstanding dissertations by students at the school. This shows off not only the extraordinary quality of our graduates but also the range and depth of scientific research.

Attendance rates are high which demonstrates the enormous interest in this event. It is thanks to the financial support of the SoWi Alumni Association of the School of Business, Economics and Social Sciences and Grazer Wechselseitige Versicherungs AG (Graz Mutual Insurance Company – GRAWE) that this annual event presents the annual highlight in the school's life.

### Staff

For details about staff, please refer to the website.



In 1996 Professor Reinhard Selten was awarded an honorary doctorate by the School of Business, Economics and Social Sciences.



In 2008 Professor Hanns-Martin Schoenfeld was awarded an honorary doctorate by the School of Business, Economics and Social Sciences. The photo also shows Dean Wolf Rauch.

### Director

Eva Becskei

### Contact

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## International Cooperations

**Albania**  
**Australia**  
**Azerbaijan**  
**Belgium**  
**Bosnia-Herzegovina**  
**Bulgaria**  
**Canada**

**China**

**Croatia**  
**Czech Republic**  
**Denmark**  
**Egypt**  
**Estonia**  
**Finland**

**France**

**Germany**  
**Great Britain**  
**Greece**  
**Hungary**  
**Iceland**  
**Ireland**  
**India**  
**Italy**  
**Japan**

**Korea**  
**Kosovo**  
**Lithuania**  
**Luxembourg**  
**Malta**  
**Mexico**  
**The Netherlands**  
**Norway**  
**Poland**  
**Rumania**  
**Russia**

**Serbia**  
**Slovakia**  
**Slovenia**

**South Africa**  
**Spain**  
**Sweden**  
**Switzerland**  
**Tanzania (East Africa)**  
**Thailand**  
**Turkey**  
**Ukraine**

**USA**

Academic partnership with University of Shkoder

Joint Study partnership with The University of New England, The University of Queensland, Macquarie University

Memorandum of Understanding with Azerbaijan University of Languages

EU Program – Erasmus Mundus\*

Academic partnership with University of Sarajevo

EU Program – Erasmus Mundus\*

Academic partnership with University of Waterloo | Joint Study partnership with University of Waterloo, Université de Montréal, University of Toronto – Centre for European, Russian and Eurasian Studies, York University, University of New Brunswick, University of Calgary

Academic partnership with University of Wuhan | Joint Study partnership with Hong Kong Baptist University, Wuhan University, The Chinese University of Hong Kong

Academic partnership with University of Zagreb | Memorandum of Understanding with University of Zadar | EU Program – Erasmus Mundus\*

Academic partnership with Palacky University of Olomouc | EU Program – Erasmus Mundus\*

EU Program – Erasmus Mundus\*

Memorandum of Understanding with University of Heliopolis

EU Program – Erasmus Mundus\*

School partnership with School of Business and Economics, University Jyväskylä, Turun Kauppakorkeakoulu, School of Economics Turku | EU Program – Erasmus Mundus\*

Academic partnership with University of Poitiers | School partnership with Ecole Supérieure de Commerce de Brest, Ecole Supérieure de Commerce de Troyes, Ecole Supérieure de Commerce International du Pas-de-Calais, Institut Supérieure de Commerce International à Dunkerque, Institut Supérieure de Gestion de Paris | EU Program – Erasmus Mundus\*

Academic partnership with University of Leipzig | EU Program – Erasmus Mundus\*

EU Program – Erasmus Mundus\*

EU Program – Erasmus Mundus\*

Academic partnership with University of Pecs | Memorandum of Understanding with Andrassy Gyula University | EU Program – Erasmus Mundus\*

EU Program – Erasmus Mundus\*

EU Program – Erasmus Mundus\*

Memorandum of Understanding with Guru Nanak Dev University

Academic partnership with University of Trieste | EU Program – Erasmus Mundus\*

Academic partnership with University of Hiroshima | Joint Study partnership with Aichi Shukutoku University, University of Hiroshima, Kobe University, National University Corporation Nara Women's University, Sophia University

Joint Study partnership with Sogang University

Memorandum of Understanding with University of Prishtina

EU Program – Erasmus Mundus\*

EU Program – Erasmus Mundus\*

EU Program – Erasmus Mundus\*

Joint Study partnership with Instituto Tecnológico de Estudios Superiores de Occidente, Universidad Autónoma de la Laguna

EU Program – Erasmus Mundus\*

EU Program – Erasmus Mundus\*

Academic partnership with University of Wroclaw, Silesian University of Katowice | EU Program – Erasmus Mundus\*

Memorandum of Understanding with Free International University of Moldova | EU Program – Erasmus Mundus\*

Memorandum of Understanding with Free International University for the Humanities (RGGU) Moscow, Siberian Transport University | School partnership with School of Social and Economic Sciences, State University of Management, Moscow

Academic partnership with University of Belgrade, University of Novi Sad | Memorandum of Understanding with University of Niš

Academic partnership with Comenius University of Bratislava | EU Program – Erasmus Mundus\*

Academic partnership with University of Ljubljana, University of Maribor | Memorandum of Understanding with EMUNI (Euro-Mediterranean University) | EU Program – Erasmus Mundus\*

Memorandum of Understanding and Joint Study partnership with University of Stellenbosch

EU Program – Erasmus Mundus\*

EU Program – Erasmus Mundus\*

EU Program – Erasmus Mundus\*

Memorandum of Understanding with St. Augustine University of Tanzania

Memorandum of Understanding with Chulabhorn Research Institute

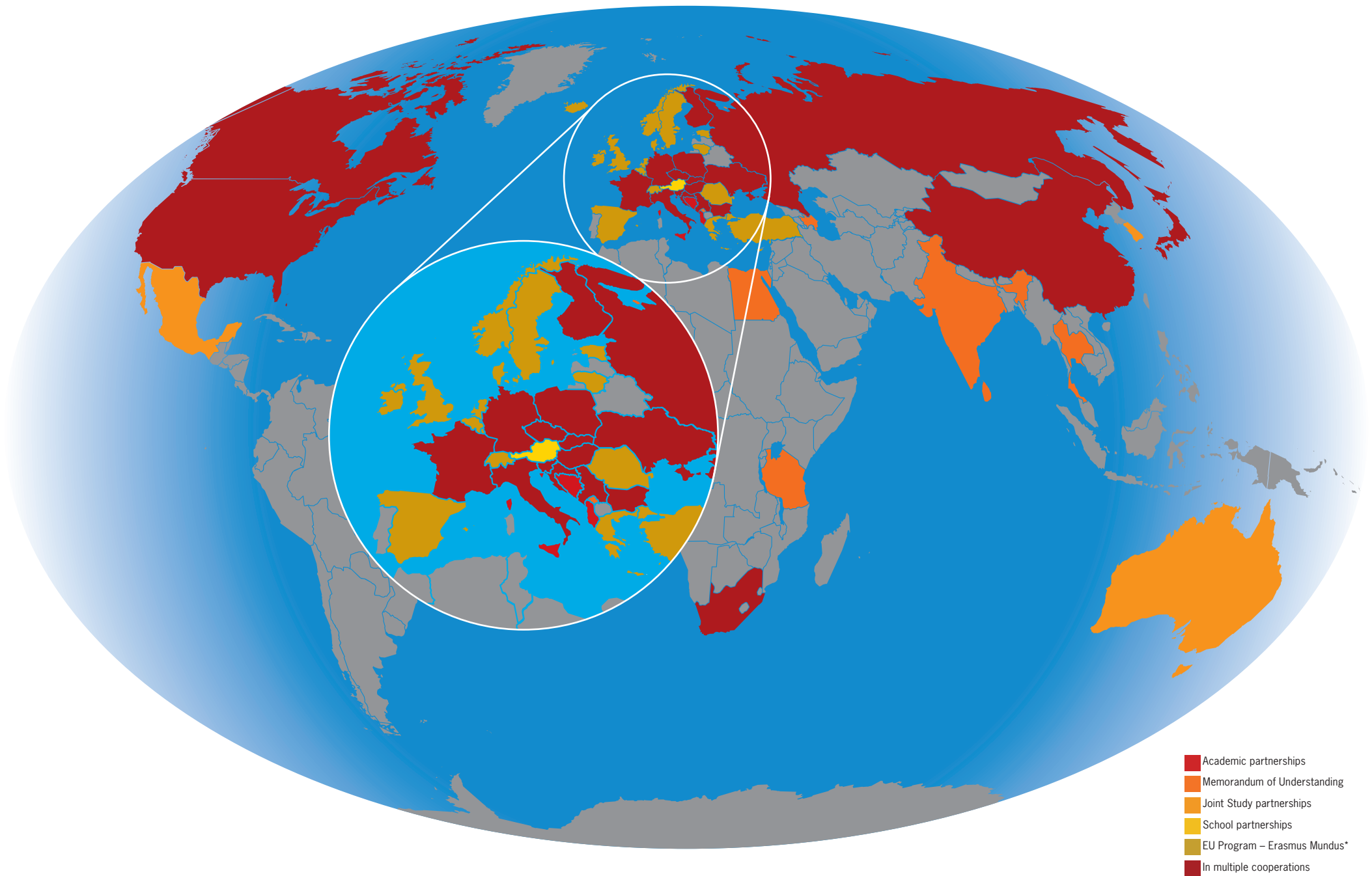
EU Program – Erasmus Mundus\*

Memorandum of Understanding with Sumy State University | School partnership with The Ukrainian Academy of Banking of the National Bank of Ukraine

Academic partnerships with University of Minnesota at Minneapolis, University of Arkansas at Little Rock | Joint Study partnerships with Hendrix College, AR, University of Arkansas at Fayetteville, AR, University of Arkansas at Little Rock, AR, University of the Pacific, CA, Bellarmine University, KY, The University of New Orleans, LA, Williams College, MA, University of Minnesota, MN, Montclair State University, NJ, Rider University, NJ, University of New Mexico at Albuquerque, NM, State University of New York at Binghamton, NY, Syracuse University, NY, Bowling Green State University, OH, University of Oklahoma, OK, Willamette University, OR, University of Utah, UT, Seattle University, WA, Western Washington University, WA, University of Eau Claire, WI

\* ERASMUS MUNDUS cooperation programs exist with approx. 300 European partner universities in the countries listed above.









## Studies

### Study programs

Social and economic sciences are fashionable! An increasing number of students are attracted not least because of our study programs to get into careers in social and economic sciences. About 3,000 of them study business administration. The following table provides details of student numbers.

The School of Business, Economics and Social Sciences currently offers the following programs:

### Bachelor studies

#### Business studies

This program provides pre-experience education for advanced-level experts and managers, as well as for entrepreneurs in diverse areas of private, public and semi-public sectors. English as a business language is mandatory. The bachelor program in business studies focuses on applications and business practice.

Program	Number of students first term	Student totals
<b>Bachelor</b>		
Business studies	759	3006
Economics	180	657
Sociology	228	822
Diploma studies business education	–	197
<b>Master</b>		
Business studies	139	688
Economics	6	51
Sociology	17	169
Business education	57	157
Global studies	80	278
<b>Doctorate</b>		
Doctorates in Business, Economics and Social Sciences	40	385
<b>Total</b>	<b>1506</b>	<b>6410</b>

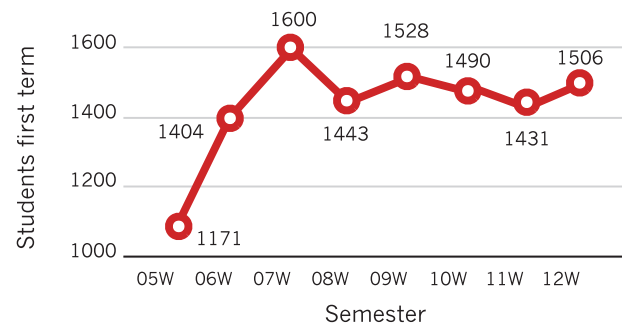
Student number in 2012/13 (Source: UNIGRAZonline, Version 29.10.2012 )

#### Sociology

At bachelor level, sociology prepares for scientific careers, where interdisciplinary approaches, social skills and communication skills in several languages are essential. Core subjects in sociology are supplemented by mandatory studies in economics and two additional options.

#### Economics

At bachelor level, economics prepares for scientific careers and gives professional qualifications requiring economic knowledge and methods. Teaching ensures a foundation of solid economic general knowledge and an academic professional qualification by guaranteeing graduates have acquired interdisciplinary key qualifications and meta skills.



Development of beginners between winter semester 2005 and winter semester 2012. (Source: School of Business, Economics and Social Sciences, Administrative Center, Version 29.10.2012)

### Master studies

#### Business studies

At master level, business studies build on the qualifications gained in bachelor studies and focus on a research-based scientific education. Studies offer specializations in Special Business Studies (SBWLs). Students need to select two from a range of currently 17 subject areas.

#### Sociology

At master level, sociology offers further in-depth studies building on knowledge and skills developed at bachelor level and focus on a research-based scientific education. The focus is on sociological theory and advanced methods of empirical social research. Core subjects in sociology are supplemented by specializations and an interdisciplinary additional subject.

#### Economics

At master level, economics offer further in-depth studies building on knowledge and skills developed at bachelor level. The program offers a professional education in economics and science with international standards in teaching and research. A master in economics is characterized by individually tailored course design, pluralism in theory and methods, as well as an international orientation.

#### Business education

Master studies in business education build on the knowledge and skills developed in business studies at bachelor level and offer scientific preparation for professions in business, school and adult education. This orientation offers professional opportunities in many careers. In addition to subject knowledge, students develop didactic and methodological skills, pedagogical and social skills as well as skills in learning, methods, media, independent study and further education. Humanistic education as well as transfer between science, economy and school for an effective interchange between theory and practice are key elements of business education.





### Global Studies

Master studies in Global Studies deepen knowledge of the phenomenon of globalization in core subjects of international economics, culture, society, international law and international politics, as well as in sustainable development, the environment and climate issues. Human rights, gender issues, cultural and religious diversity, history and geography describe a cross-section of the content covered. Scientific education prepares for relevant professions in non-profit, private and public sector careers.

### Doctoral Program

Doctoral studies are research-oriented and prepare for independent research to contribute to the scientific knowledge base and to develop scientists and researchers capable of critical reflection, rational discourse, and a holistic approach. Subjects can be selected in business studies, sociology, economics, or business education. The program is designed to deliver excellence in line with international standards and capable of attracting national as well as international students

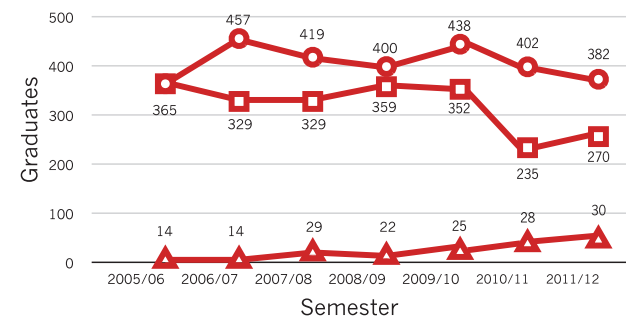
### DART – Doctoral Program in Accounting, Reporting, and Taxation

DART is a doctoral program of excellence located in Graz and Vienna, funded by FWF (DC plus). It was launched at the School of Business, Economics and Social Sciences in 2010/11. The doctoral program focuses on accounting and covers core areas such as accountancy, costing and controlling, auditing, taxation, and corporate governance. DC-plus, managed by the Center for Accounting Research includes top-level researchers at the University of Graz, the University of Vienna, and the Vienna University of Economics and Business. The doctoral college is run in English and focuses on analytical methods of accounting.

### Graduate numbers Over time

An analysis of graduate numbers shows that on average over 700 students graduate at the School of Business, Economics and Social Sciences annually. See also the following illustration.

With these figures, the School of Business, Economics and Social Sciences leads at the University of Graz and is also well placed in domestic and international rankings.



- Bachelor and diploma business education
- Master
- Doctorate

Graduate numbers of 2005/2006 to 2011/2012 (Source: School of Business, Economics and Social Sciences, Administrative Center, Version 11.10.2012)





## Departments



## Department of Accounting and Auditing

### History and identity

The Department of Accounting and Auditing was founded in 1964 as the Department of Business Administration. In 1976 it was renamed as the Department of Auditing, Trusteeship and Accountancy". In 2007, it received its current name. The first chair was Professor Karl Lechner, one of the founding fathers of the School of Business, Economics and Social Sciences at the University of Graz. Professor Gerwald Mandl headed the department between 1987 and 2009. The current chair is held by Professor Ralf Ewert.

### Teaching philosophy

Departmental teaching is based on the principle to make students familiar with the economic functions, relationships and interdependencies in accounting and auditing in addition to legal and calculational aspects. At the same time, we aim to integrate teaching and research.

At bachelor level, the foundation stage concentrates on basic understanding of functions, structures, procedures and elementary techniques of external and internal accounting.

Specialized courses use case-studies to enable students to independently resolve issues in drafting year-end and corporate accounts.

At master level, the department offers a specialization to develop an understanding of the conception and operations of external accountants and auditors as economic actors. Moreover, students should learn to independently apply international accounting and auditing standards.

At doctoral level, we offer the course "Analytical Accounting" as part of the module "Decision- and game-theoretical models". Furthermore, Professor Ewert acts as "deputy speaker" on the doctoral program DART (Doctoral Program in Accounting, Reporting and Taxation) which is being funded by FWF. On this program, he also teaches courses in auditing.

### Research activities

Departmental research activities cover the entire spectrum of issues in the fields of accounting and auditing and have an international orientation.

Accounting deals generally with the conceptual design and implementations of accounting systems in businesses. Departmental staff examines aspects of internal and external accounting using analytical, empirical as well as normative approaches. Research is rooted mostly in the latest information-economic approaches of accounting. Typical issues in internal accounting include e.g. the design of accounting-based incentive systems in businesses, their interdependencies and effects on other indicators in capital markets and the question how current political demands can be implemented as long-term sustainable incentive systems. In external accounting, issues relate to the measurement of quality in accounting – an issue that is eminently significant to international standard setters. Besides issues of earnings management, capital and cash-flow accounting, aspects of accounting theory and financial statement analysis are also tackled.

We also address issues in auditing on the basis of information-economic approaches using analytical and empirical methods. We aim to analyze effects of current and proposed systems in order to provide conceptually based recommendations to law-makers and standard setters. We analyze aspects of liability of auditors, conflicts of interest between auditing and consulting and the requirement to rotate external auditors. The recommendation by the EU Commission to its 27 member states in 2008 to limit third-party liability for auditors is largely due to the contributions made by researchers at the Department of Accounting and Auditing.

### Projects

Doctoral, master and bachelor theses often carry out projects in businesses. Recent topics include: Own capital cost of regulated businesses in Austria; valuation of real estate, determining compensation in squeeze-outs; business valuation in SMEs; business valuations in the sawmill sector, the construction sector, the hotel sector, etc.; value reporting of non-profit organizations.

Departmental research is also funded by international organizations. Departmental researchers played leading roles in the project

"How to Assess High Quality Financial Reporting – An Analysis of Earnings Quality Metrics", which was carried out jointly with the Department of Accounting and Controlling (Professor Alfred Wagenhofer) and German and Slovenian colleagues as part of the program "Informing the IASB Standard Setting Process" between 2009 and 2011 funded by IAAER (International Association for Accounting Education & Research) and KPMG.

### Faculty

The team of professors consists of Professor Ralf Ewert as well as Associate Professor Heinz Königsmeier. For more details about other staff, please refer to the departmental website.

### Department Chair

Ralf Ewert, Ph.D., Professor

### Contact

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## Department of Accounting and Control

### History and identity

The department was established as the Department of Management in the early 1970s, when the School of Business, Economics and Social Sciences was founded. Since 1991, the department has been headed by Professor Alfred Wagenhofer. In 2007 the department was renamed to its current name, Department of Accounting and Control. Research areas are particularly financial and managerial accounting, management control, international accounting, corporate governance, and accounting regulation.

In terms of methodology, quantitative and economic research dominates with information-economic analysis of accounting and the resulting incentive effects for decision-makers. The department maintains intensive exchange with the international scientific community as well as with regulatory and business practice.

### Teaching philosophy

The department offers general mandatory courses at the bachelor level in business studies as well as a specialization in management accounting; at the master level, it offers another

specialization in management accounting, including performance measurement, incentives, and governance. Students are expected to learn both mechanisms and tools of management accounting and control and to be able to evaluate their economic and incentive effects. The teaching staff at the department has a background either in academia or in business to provide a balanced education in both theoretical knowledge and practical application. At the doctoral level, the department contributes to the Doctoral Program in Accounting, Reporting, and Taxation (DART) with seminars in information-economic models and research seminars in accounting.

The department supervises about fifteen master theses in business and several doctoral theses every year.

### Research activities

Research applies mainly quantitative economic (analytical and empirical) research methods. Research topics include: features of international accounting, such as financial reporting, earnings quality, fair value measurement, conservatism, accounting regulation, performance

measurement, incentive systems, and the interaction between accounting and corporate governance mechanisms. Research results have been published in various international leading journals in accounting, such as Abacus, The Accounting Review, Journal of Accounting and Economics, European Accounting Review, and Journal of Management Accounting Research. Moreover, books include advanced textbooks in financial and in management accounting and in international accounting standards, and monographs.

Professor Wagenhofer is co-editor of the leading German journal *Zeitschrift für betriebswirtschaftliche Forschung* (zfbf) and *Schmalenbach Business Review* (sbr) as well as associate editor of *Abacus*, an international journal published at the University of Sydney. He is also a member of editorial boards of several international journals.

The practical relevance of research and the transfer to business practice are ensured by contributing to relevant working groups. Professor Wagenhofer is a member of the Austrian Financial Reporting and Auditing Committee (AFRAC), in which he also chairs the international financial reporting working group, and a member of the Austrian Working Group of Corporate Governance.

### Projects

Funded projects and collaborations with businesses are largely managed via the Center for Accounting Research, to which the Department of Accounting and Control contributes.

### Faculty

The department is headed by Professor Alfred Wagenhofer. For more details about other staff, please refer to the departmental website.

### Department Chair

Alfred Wagenhofer, Ph.D., Dr. h.c., Professor

### Contact

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Web: [www.uni-graz.at/iuc](http://www.uni-graz.at/iuc)



## Department of Accounting and Reporting

### History and identity

The Department of Accounting and Reporting was founded in 2011. This reflected the increasing demand by students for additional accounting courses and the desire to expand the research activities in accounting. Since its foundation, Professor Jens Müller has headed the department. It offers a new specialization at master level focusing on financial reporting. It complements the existing accounting departments and emphasizes the increasing importance of reporting issues in teaching and research.

Departmental research is mainly empirical with a focus on reporting and close links to financial accounting and taxation. The department cooperates with different national and international research groups to develop interaction with the international research community.

### Teaching philosophy

The major objective is to increase theoretical and practical knowledge in the field of financial reporting. Graduates are able to identify and critically analyze potential conflicts in financial reporting, as well as develop approaches to

deal with these issues. Teaching is designed to advance students' understanding of abstract and complex issues.

Teaching at Master-level focuses on: the institutional framework of international financial reporting, the recognition and measurement according to international financial reporting standards, recent practical reporting issues, basics of mandatory and voluntary disclosure, financial statement analysis, tax reporting, and the discussion of recent empirical reporting research. Furthermore, students learn to evaluate management discretion and incentives of stakeholders and understand recent developments in the institutional reporting environment.

### Research activities

The Department of Accounting and Reporting focuses on quantitative empirical research with an international orientation. Our research is closely linked to taxation and finance. Research topics include:

- capital market reactions to institutional reforms

- informative value of earnings and tax reconciliation
- voluntary and mandatory disclosure of financial information
- firm valuation
- fair-value assessment.

Results of departmental research have been presented at numerous international conferences, e.g. at the European Accounting Association (EAA), the American Accounting Association (AAA), the German Academic Association for Business Research (VHB), as well as published in leading scientific journals.

The department cooperates with numerous other international research groups. Professor Müller is member of the Center for Accounting Research (CAR), Arbeitskreis Quantitative Steuerlehre (arqus), and the Center for Tax Research (CETAR). These groups aim to promote international cooperation of researchers and collaboration between academia and practice.

### Projects

Professor Jens Müller is alumni of the EU-supported Marie-Curie-project INTACCT. This network project consists of researchers at 10 European universities analyzing the economic consequences of the introduction of International Accounting Standards (IAS) between 2007 and 2011. The project "Tax Rate Reconciliation and Earnings Quality" was founded in 2008/09 by the German Research Foundation (DFG).

### Faculty

The team of professors consists of Professor Jens Müller, Associate Professor Manfred Fuchs as well as Associate Professor Bernhard Ungericht. For more details about other staff, please refer to the departmental website.

### International Management

#### Teaching philosophy

The courses focus on the impact of the world economy on organization and strategies of international firms, e.g. dealing with cross-border mergers and acquisitions, the discussion how structure and strategies co-evolve during the process of internationalization and how culture is affecting organizations in the global context.

#### Research activities

Research focuses on the theoretical and empirical analyses of cause – effect relation between the process of internationalization and firm performance. In these studies structural equation models (which are based on formative and reflective measures of key variables) and to a smaller extent qualitative methods are applied.

#### Projects

Professor Manfred Fuchs conducted several projects with multinational companies, e.g. dealing with complexity and difficulties to transfer firm's specific locational bound knowledge, studying the influence of headquarter control mechanism and psychic distance on subsidiary firm performance, and analyzing how market entries affect firm performance.

### Business Ethics

#### Teaching philosophy

The program intends to support the faculty's commitment to a more ethically sensitive management education. It provides a comprehensive initiation into business ethics, ranging from a critical reconsideration of economic theory to a discussion of good management practice in various fields of business administration.

#### Research activities

The teaching program has recently been complemented by a research division focusing on business ethics, CSR and sustainability topics. Research activities are intended to enrich learning experience and offer hands-on training for students. Results are shared with academic and non-academic audiences, through workshops, public lectures and publications.

#### Projects

Professor Bernhard Ungericht conducted publicly funded research in the fields of business ethics, CSR and sustainability. Projects include the preparation of a CSR action plan for the Austrian federal government, a review of sustainability policies of major Austrian food retailers, and a critical account of management consulting specializing in CSR and sustainability. Research is focusing on political frameworks, organizational culture and the role of consumers – in close co-operation with political authorities, diverse stakeholder groups and committed companies.

### Department Chair

Jens Müller, Ph.D., Professor

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## Department of Accounting and Taxation

### History and identity

The Department of Accounting and Taxation was founded in 2004 as the Department of Taxation and Accounting. This reflected the increasing relevance of taxation that had not been represented at the University of Graz before. Since its foundation, Professor Rainer Niemann has headed the department. In 2006, the department was renamed to reflect the research focus in accounting at the School of Business, Economics and Social Sciences at the University of Graz.

The department aims to investigate tax effects on decisions taken by economic players using analytical models and empirical studies. In particular, we focus on the effects of taxation on managerial decisions relating to investment and finance.

The objective of quantitative tax analyses is to provide businesses and individuals with useful information to support their decision-making and to enable them to consider existing or planned tax systems in their management. Other parties that might benefit include tax legislators deciding on taxation as they get evi-

dence of potential effects of current taxation and planned tax reforms. Accordingly, taxation studies can make an important contribution to the development of tax laws.

### Teaching philosophy

The Department of Accounting and Taxation pursues two major objectives: on the one hand, acquiring comprehensive tax knowledge is essential as it prepares graduates for careers in tax consultancy, auditing or accounting. So teaching includes both domestic and international tax laws in Austria and selected foreign tax laws.

On the other hand, academic economic tax education inevitably comprises the analysis of tax effects on economic decisions. Teaching relates tax rules to models of investment and financial theory. This enables students to evaluate effects of tax laws as well as the potential effects of planned tax reforms. This skill-set gives graduates of Graz business taxation a competitive edge.

### Research activities

The Department of Accounting and Taxation engages in quantitative and internationally oriented research. Close ties exist with accounting as well as corporate finance and public finance. Research activity focuses on the analysis of tax effects based on analytical models as well as on applied simulation models. Analytical research underpins empirical studies that are also carried out at the department. Analytical research primarily covers the following topics:

- Taxation under uncertainty;
- Asymmetric taxation;
- Taxation and incentive effects;
- Tax neutrality;
- International tax allocation mechanisms.

These topics also provide the theoretical basis for empirical projects we are working on. Current topics include:

- Assessing tax valuation approaches as supplementary information in financial reporting;
- Effects of tax reforms on ownership structures;
- Economic effects of capital gains taxation;
- Effects of group taxation on corporate structures.

Departmental research results have been presented at numerous international conferences, e.g. at the European Accounting Association (EAA), the American Accounting Association (AAA) and the International Institute of Public Finance (IIPF), as well as published in leading scientific journals.

The department cooperates closely with other researchers in national and international research groups. At the center of our co-operations is the Working Group on Quantitative Tax Research (Arbeitskreis Quantitative Steuerlehre; [www.arqus.info](http://www.arqus.info)), which aims to promote analytical and empirical research in business taxation. Arqus publishes not only a series of discussion papers with up-to-date research results but also comments on cur-

rent tax policy issues; besides, it organizes scientific conferences and promotes young researchers.

Another key institution is the Center for Accounting Research ([www.uni-graz.at/car](http://www.uni-graz.at/car)), which makes major contributions to analytical research in accounting as the scientific center of competence at the University of Graz.

The Department of Accounting and Taxation also collaborates intensively with the Center for Tax Research ([www.cetar.org](http://www.cetar.org)) at the University of Paderborn.

### Projects

The Department of Accounting and Taxation also attracts external funding for research. Currently, FWF supports the project „The Impact of Taxation on Corporate Holdings“. The project has been headed by Professor Rainer Niemann since 2010 at the Center for Accounting Research for a period of three years and employs three researchers at the Department of Accounting and Taxation. Between 2007 and 2009, the research project “The effect of taxation on dividend payment decisions in corporations – an empirical analysis” was funded by the Austrian National Bank.

### Faculty

The team of professors consists of Professor Rainer Niemann as well as Assistant Professor Silke Rünger. For more details about other staff, please refer to the departmental website.

### Department Chair

Rainer Niemann, Ph.D., Professor

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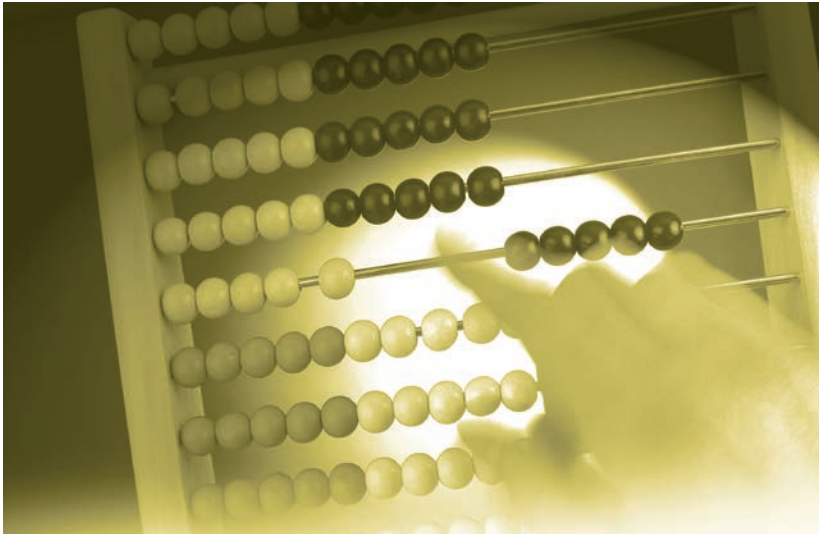
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## Department of Banking and Finance

### History and identity

The department of banking and finance (ibf) was established in the winter semester of 1989/90 as an independent department of banking and insurance management, headed by Professor Helmut Uhler. Since 1997, Professor Peter Steiner has led the department; as a result of his focus on activities in the domain of capital demand and supply, and financial intermediaries, the department received its current name in August 1997.

In view of recent developments, risk assessment and risk diversity have become central issues, not least as a result of the financial crisis and the demise of Lehman's in 2008. Accordingly, we may refer to Antonio in Shakespeare's "Merchant of Venice" (1623): "My ventures are not in one bottom trusted, Nor to one place; nor is my whole estate Upon the fortune of this present year: Therefore my merchandise makes me not sad." In this spirit we consider our duties and challenges both in teaching and research to be to prepare students for issues in banking and finance and to develop solutions for theory and practice.

### Teaching philosophy

"Give a man a fish and you feed him for a day. Teach him how to arbitrage and you feed him forever." This quotation by American investor Warren Buffett encompasses many of our departmental principles and objectives. We aim to equip students for work in all areas of banking and finance based on the concept of the financial economy. Teaching at the bachelor level comprises foundations and in-depth studies in finance. The specialization of banking and finance teaches basic knowledge and explores issues in the theory and practice of corporate finance, banking, and financial management.

At the master level, we start with the mandatory subject of "General Management Studies in Finance". Students gain detailed insight in the specialization of "Banking, Finance and Asset Pricing", which, besides a more general course, focuses on three specific areas: "Capital Markets and Corporate Policy", "Derivatives and Risk Management", and "Financial Planning and Consulting".

The master studies conclude with a master seminar and thesis, with topics focusing on: banking (systems, structures, and services provided by banks and similar institutions, corporate banking, and investment banking), finance (financial theory and corporate finance; research in capital markets) as well as analyses of securities and risk management (instruments to assess and analyze diverse issues from banks' or corporate perspectives).

At the doctoral level, students acquire knowledge of economic models as well as skills in quantitative empirical methods and econometrics. Studies conclude with two exams and a viva.

### Research activities

Departmental research activities encompass the whole range of traditional issues in banking management, from the theory of finance and analysis of securities to issues in behavioral finance and corporate governance. The research methods include statistical and econometric tools as well as experimental and empirical approaches.

### Projects

The department maintains research cooperations with numerous domestic and international universities and research institutions in Australia, Denmark, Germany, the Netherlands, Poland and Ukraine.

For years, we have been cooperating closely with the Austrian National Bank, Austrian Financial Markets Authority, Österreichische Bankwissenschaftliche Gesellschaft, Österreichisches Produktivitäts- und Wirtschaftlichkeitszentrum, Österreichische Vereinigung für Finanzanalyse und Asset Management, Vereinigung Österreichischer Investmentgesellschaften as well as numerous banks and insurance companies. In addition, we cooperate with IT companies in matters relating to financial software, where we provide consulting and research.

Besides this, the department also continuously manages research projects funded by public institutions such as the FWF Austrian Science Fund and the Jubilee Fund of the Austrian National Bank.

### Faculty

The team of professors includes Professor Peter Steiner, Assistant Professor Claudia Fink as well as Assistant Professor Stefan Palan. For more details about other staff, please refer to the departmental website.



### Department Chair

Peter Steiner, Ph.D., Professor

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## Department of Business Education and Development

### History and identity

The Department of Business Education and Development has secured a strong position in the national and international scientific community in its over thirty-year history at the University of Graz. It was established as an independent department at the School of Business, Economics and Social Sciences in 1979 headed by Professor Gerwald Mandl who was succeeded by Professor Dieter Mandl in 1989. In 2008, Professor Michaela Stock took over. Under her leadership, the curricula committee headed by Assistant Professor Peter Slepcevic-Zach reformed the curriculum in line with Bologna criteria from diploma program to a master's program in business education, which came into force in October 2009 and lots of changes and further development is going on.

### Teaching philosophy

The Department of Business Education and Development's core aim is to provide professional qualification to facilitate the flexible and effective knowledge transfer between theory and practice. In particular, business education specializes in teacher training for schools,

adult educators, and further education where business educators contribute to knowledge transfer in all domains of public and private business sectors. Teaching is based on the belief that subject knowledge needs to be complemented by a humanistic view of education.

The department has defined the following main points for teaching:

Map of methodology, eCompetence portfolio, (self)reflection, practice firm, simulation game, theory-practice transfer, teaching practice, scientific methodology, didactics and teaching methods, corporate education, education management, didactical foundations and challenges for teachers, competence development, competence-oriented teaching, quality management and assurance in teaching, content and methodological coordination in accordant with the curriculum.

The following fourfold model in business education is for our teaching essential: 1. Subject, 2. Subject related didactics, 3. Pedagogy, 4. Teaching practice (internship).

### Research activities

The research area of the Department of Business Education and Development is the Economy with Pedagogy providing orientation lines. Researchers work on diverse subjects that revolve around learning, development, and education of individuals in an economic context and try to keep a broad view on the field of business education and development. Members of the department deliver high quality contributions to research areas such as teacher education, corporate education, adult education, education management, and quality development in enterprises and in the field of education. Further we aim to present and publish our results national as well as international and transfer them to the workplace.

The department's research performance is generally attributed to the university's research core area Learning – Education – Knowledge. Members of the department engage actively in research projects belonging to this research core area and thus foster interdisciplinary research across school borders. Research at the Department is multimethodological, interdisciplinary, national as well as international and applied as well as fundamental.



The following topics were defined as being central in the department's research activities:

- Competence development
- Multidimensional teaching methods
- Subject related didactics
- Business ethics
- Corporate education
- University didactics and development

- European education
- Research in Vocational Education & Training (VET) and Teacher Training
- Competence portfolio and self-reflection
- Quality development and assurance in education

### Projects

- Stock/Slepcevic-Zach/Fernandez: Evaluation of implementation of school-leaving and reformed diploma exams – management diploma thesis, bm:ukk
- Riebenbauer/Stock: ÜFA 2020 – further development of practice firm, quality management and evaluation in cooperation with ARGE-UEFA Österreich & bm:ukk
- Tafner: EU-Democracy simulation, Cooperation with beteiligung.st, Kinderbüro Graz & Stadt Itzhoe
- Stock/Petrovic/Slepcevic-Zach/Fernandez: Evaluation of implementation of school-leaving and reformed diploma exams – Subject exam IT and management, digital business, bm:ukk
- Slepcevic-Zach/Stock/Riebenbauer: The addition use of ePortfolios, in cooperation with Academy of New Media and Knowledge Transfer
- ARQA-VET, Österreichische Referenzstelle für Qualität in der Berufsbildung, Cooperation with department
- Bodi/Fernandez/Liszt/Slepcevic-Zach/Stock: Qualification as a way to quality – Leonardo Da Vinci - European project, in cooperation with project partners
- Riebenbauer/Stock: Development of competences and self-reflection in teaching practice (internship), in cooperation with University of Hamburg and University of Nürnberg

### Faculty

The team of professors consists of Professor Michaela Stock as well as Assistant Professor Peter Slepcevic-Zach. For more details about other staff, please refer to the departmental website.

### Department Chair

Michaela Stock, Ph.D., Professor

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## Department of Corporate Leadership and Entrepreneurship

### History and identity

The Department of Corporate Leadership and Entrepreneurship was established on the recommendation of the School of Business, Economics and Social Sciences in the summer semester of 2010. It is headed by Professor Alfred Gutschelhofer and perceives itself to be a practice-oriented institution providing relevant teaching in business and management studies. The departments' teaching and research activities comprise all areas of activities from business start-ups to management and leadership and prioritize relevant practical aspects of management and leadership, leadership philosophies, environmental and competitive analyses, corporate strategies, business plans etc., in addition to the analysis and teaching of theoretical principles. Accordingly, co-operations with external partners are a key element in the activities of the department.

### Teaching philosophy

Teaching aims to provide insight in theoretical principles and research activities. Students should be able to apply what they have learned

to solve practical problems. Identifying related business concepts, assessing opportunities and risks, as well as developing potential solutions and strategies for implementations are paramount in our teaching. Independent thinking and acting are central concepts. Teaching covers a wide range of subjects, from start-ups, SMEs and corporations to public sector institutions.

### Research activities

Departmental research is currently being organized and focuses on leadership and start-ups. Empirical research will be a core element. Considering economic and application-oriented issues will ensure results are interesting both for science and management practice.

### Projects

The department's future projects will be carried out in cooperation with the Center of Entrepreneurship and Applied Business Studies. In addition to externally funded research, smaller projects will be carried out in master theses jointly with business partners.

### Faculty

The department is headed by Professor Alfred Gutschelhofer. For more details about other staff, please refer to the departmental website.

### Department Chair

Alfred Gutschelhofer, Ph.D., Professor

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## Department of Economics

### History and identity

Just like the Department of Public Economics, the Department of Economics harks back to Joseph Alois Schumpeter (1883-1950), one of the most outstanding economists and social scientists of all times. Schumpeter as an economic theorist and historian of economic thought affects what the department of Economics does. During his activities as a professor at the University of Graz, he published one of his major works, "The Theory of Economic Development" (1911), where he emphasizes innovation as a key driver of endogenous socio-economic change. At Harvard University, Schumpeter authored his monumental "History of Economic Analysis".

In line with this famous ancestor, the department analyzes economic and social dynamics of the global economy and its increasingly integrated national economies as its core field of research. Another area of research concerns the unintended side-effects of the dynamics of modern capitalism that Schumpeter described so skillfully: climate change, changes to the natural environment caused by human

activity, as well as the opportunities to adapt or avoid them through economically rational behavior. Methodologically speaking, departmental researchers apply internationally recognized instruments of classical and neo-classical general equilibrium theory both in analytically manageable as well as in large-scale, mathematically approachable equilibrium models. To supplement these, modern econometric methods and other methods of empirical research such as input-output analysis are applied. In addition to the theoretical and quantitative empirical orientation of departmental researchers, we also find a theoretical orientation that considers the history of ideas. They all share a belief in methodological plurality in the scope of internationally recognized research traditions. This applies to both research and teaching in the department. Historically, the roots of the department go back to 1778, when the Law School established the "Department of Cameral and Political Sciences". In addition to Schumpeter, other famous economists taught in Graz: Alfred Amonn, Hans Mayer, and Wilhelm Röpke. When the School of Business, Economics and

Social Sciences separated from the School of Law and Political Sciences in 1977, the Department of Economics and Economic Policy was founded. In 1999, it was renamed as the Department of Economics.

### Teaching philosophy

Departmental staff covers all areas of economics in cooperation with colleagues from the Department of Public Economics. At bachelor level, economics is taught in Principles of Economics, Micro- and Macroeconomics, International Economics and Economic Policy at introductory and intermediate levels. This is supplemented by Econometrics and Empirical Economic Research, History of Economic Theory and Environmental Economics. Courses aim at a solid economic understanding as well as the ability to master internationally common theoretical and empirical methods for analysis. This ensures professional competence in interdisciplinary key qualifications and meta-skills. At master's level, economics specializes and expands scientific teaching. Progression to master studies in Graz is a clearly defined objective. In fact, economics graduates are employed by reputable international universities and international organizations as well as by Austrian universities and research institutions.

In addition to supervising economics students, departmental staff is also intensively involved in teaching business students at bachelor level. Primarily this aims at teaching economic thinking and embedding microeconomic issues in macroeconomic contexts. Secondly, teaching also caters to students of environmental science with specializations in economics and business. Moreover, departmental teaching also feeds into interdisciplinary studies such as Interdisciplinary Gender Studies and master courses in Sustainable Development and Global Studies.

### Research activities

Departmental research in cooperation with the Graz Schumpeter Center focuses on understanding the intrinsic logic of the dynamics of market systems in national and international contexts and at the global level, and draws conclusions for the implied institutional

changes these dynamics call for (Research focus: Global Dynamics and Institutions). The historically unique successes of market-economic systems in terms of increases of per-capita income and living standards among wide layers of the population have come at external costs for social and natural environments as exemplified by climate change. Researchers in the Economics of Climate Change are analyzing the numerous ecological externalities and economic regulatory policies, closely cooperating with the Wegener Center for Climate and Global Change. Other departmental researchers are also involved in inter-school research areas of "Models and Simulation", "Environment and Global Change", and "Heterogeneity and Cohesion".

Major research areas comprise a series of research fields. Research in "Global Dynamics" includes:

- A critical evaluation of partial equilibrium analysis formulated against the background of classical general equilibrium models of production and income distribution;
- Endogenous growth, innovation, and technological change at the regional, national and international level;
- Modeling booms and busts in housing markets;
- Geospatial modeling of housing markets, economic geography, regional and transport economics;
- Growth and convergence empirics;
- Causes and consequences of international economic integration;
- Problems of European integration and intra-European inequality as well as of inner EU macroeconomic, regional and spatial imbalances;
- Dynamic fiscal policy with social externalities and problems of social and distributive policy with a focus on inter-generational reproduction and gender;
- Comparisons of living standards across countries,

- Economics of institutions including their impacts on labor markets, mitigating climate change and fostering innovation;
- History and philosophy of economic thought, especially current challenges regarding the limits and unintended consequences of large-scale institutional reform.
- Research in the Economics of Climate Change includes:
- Climate policy in the national and international context considering also perspectives of global distributive justice and implications for international trade policy;
- Economic impacts of climate change in sensitive sectors and adaptation strategies;
- Regional climate change mitigation as well as renewable energy supply;
- Sustainable transport policy.

Publications of departmental researchers appear regularly in the following leading international refereed journals: Journal of Public Economics, Macroeconomic Dynamics, Review of Income and Wealth, Journal of Housing Economics, Economic Modeling, Metroeconomica, International Review of Economics, European Journal of the History of Economic Thought, Journal of the European Economic Association, Structural Change and Economic Dynamics, Regional Studies, The Economic Record, Economic Inquiry, Journal of Economic Behavior & Organization, Economic Systems Research, Journal of Econometrics, Atlantic Economic Journal, Journal of Business and Economic Statistics, Journal of Markets & Morality, Climate Policy, Ecological Economics, Environmental and Resource Economics, Energy Policy, Environmental Science and Technology.

#### Projects

- The Unpublished Papers and Correspondence of Piero Sraffa (three volumes at Cambridge University Press, funded by Banca d'Italia);
- The Impact of Multiple Discrimination on Career Paths (Jubilee Fund of Austrian National Bank);

- Forecasting Asset Prices Using General Structural Nonlinear (GSN) Models: Applications to the Housing and Stock Market Using Microdata and Prior Information (Jubilee Fund of Austrian National Bank);
- Adaptation to Climate Change in Austria (Austrian Climate Research Program);
- Diffusion of Innovations in Economic Systems (FWF-Project).

#### Faculty

The team of professors consists of Associate Professor Karl Farmer, Professor Robert Hill, Professor Heinz Kurz, Professor Joern Kleinert, Associate Professor Christian Gehrke, Associate Professor Margareta Kreimer, Associate Professor Christian Lager, Associate Professor Michael Steiner, Associate Professor Karl Steininger, Associate Professor Ronald Wendner as well as Assistant Professor Birgit Bednar-Friedl. For more details about other staff, please refer to the departmental website.

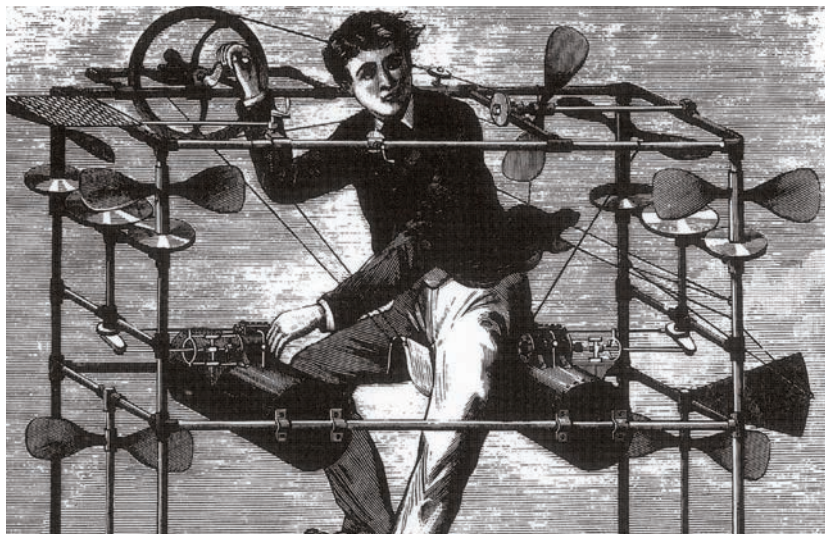
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## Department of Economic, Social and Business History

### History and identity

In 1957, the School of Law and Political Sciences founded the Department of Economic History. In 1975, this department became part of the newly founded School of Business, Economics and Social Sciences. In 2002, the department was renamed as the Department of Economic, Social and Business History. The department is conceived as a research and teaching institution in the public sector, as well as a public service point for enquiries into economic, social-historical and contemporary issues. It promotes cooperate historical studies applying theory and empirical methods and facilitates their application and use by businesses through historical analyses of businesses.

### Teaching philosophy

Teaching aims to integrate economic, social and corporate-history issues with theory and empirical methods of economic and social sciences as well as contemporary history. Above all, this means the teaching of integrative contextual knowledge, of methods dealing with historical sources and generating

research data in oral history. Teaching considers the modern age, recent history as well as contemporary history. The department offers a series of seminars and lectures for students of business, economics, business education, and sociology. Economic, Social and Business History as well as Contemporary History can be selected as specializations in master and doctoral studies. Historical corporate analysis combines business theory and practice by means of concrete case studies.

### Specialist studies

- The department directs the master course in "Global Studies" ([www.uni-graz.at/globalstudies](http://www.uni-graz.at/globalstudies)). This deals critically with global issues and problems such as development, social relations (e.g. gender et al.), cross-cultural encounters and environmental issues (Prof. Teibenbacher).
- Diploma course in media at the University of Graz (directed by Prof. Karner, [www.uni-graz.at/lmkwww](http://www.uni-graz.at/lmkwww)): This 4-semester university course offers general education in politics and contempo-

rary history, foundations of journalistic skills and knowledge including media law, economics, advertising and languages.

### Research activities

- General economic and social history with a focus on the 19th and 20th centuries (Prof. Karner, Prof. Teibenbacher);
- General contemporary history with a focus on Austria and Eastern Europe (including the former Soviet Union, economic and social history) (Prof. Karner);
- Economic history of Central Europe (mainly Austria, Slovenia, Hungary, Czech Republic, Slovakia, the Balkans);
- Research in entrepreneurs and enterprises (Prof. Karner);
- Research into consequences of the war (Prof. Karner);
- Historical demographics (Prof. Teibenbacher);
- Regional historical statistics of the 19<sup>th</sup> and 20<sup>th</sup> centuries, focus on Styria (Prof. Teibenbacher);
- Oral-History (Prof. Teibenbacher): Since 1984, the department has established an oral-history archive which currently holds approximately 2500 interviews of contemporary testimonials for research purposes. The archive has both analogue and digital materials and is networked nationally and internationally (WISDOM, Vienna Institute of Social Economic Documentation and Methodology). Oral history serves primarily for the generation of research data in areas where written documentation is rare (everyday history, history of mentalities, etc.) as well as business history (biographies of enterprises and entrepreneurs).

Gender aspects are considered in all our teaching and research projects. Research areas coincide with teaching areas. Problem-based scientific teaching can only result from our own research and intensive participation. The department lists numerous publications in international journals, contributions at and

organization of international conferences, as well as numerous scientific awards. Research fields also determine master and doctoral theses.

### Projects

- Austrian Economic and Social History – Case Studies
- Occupational Rule in Austria 1945-1955 jointly with Ludwig-Boltzmann-Institute for Research into Consequences of War (BIK);
- Economies of Reform States in Central and Eastern Europe (jointly with BIK);
- The Abandoning of State Socialism in Easter Europe between 1989 and 1991. Politics and Economy (jointly with BIK);
- Demographic Transitions in Austria;
- War and the Economy. Jointly with the Department of History and BIK;
- Annual symposia for doctoral students of departments of economic and social history at Austrian universities;
- Entrepreneurs and Enterprises. Case studies.

### Faculty

The team of professors consists of Professor Stefan Karner as well as Associate Professor Peter Teibenbacher. For more details about other staff, please refer to the departmental website.

### Department Chair

Stefan Karner, Ph.D., Professor

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## Department of Finance

### History and identity

Established in 1970 as 'Department of Industrial and Production Management', Professor Peter Swoboda directed the department until his retirement in 1997. Since 2002, Professor Edwin O. Fischer chairs the department which was renamed in 'Department of Finance'.

The department cooperates with the Department of Banking and Finance as regards the compulsory bachelor lectures 'Fundamentals in Finance' and 'Finance' as well as the compulsory master lecture 'Master Course Finance'. Additionally, the Department of Finance offers specialization in finance, covering the areas of 'Capital Budgeting' and 'International Financial Markets' at the bachelor level and 'Alternative Investments' and 'Portfolio Management' at the master level. The lectures offered within the specialization at the bachelor and master level cover the areas of financial decision criteria, introduction to financial markets, derivatives and financial engineering, financial markets research, as well as investment analysis and portfolio optimization. In an attempt to provide a comprehensive education, practitioners are

entrusted with teaching tasks as well in order to supplement theoretical knowledge with the experience of the practitioner.

### Teaching philosophy

The lectures offered by the Department of Finance aim at developing skills for analyzing complex financial issues and developing adequate solutions. The focus is on developing quantitative models based on real-world problems and providing adequate solutions. Teaching is supported by textbooks authored by renowned, current and former, department members and numerous publications in international scientific journals. So far, nine department members have gained their teaching qualifications, i.e. the so-called 'venia docendi'.

### Research activities

Department members conduct research in the following areas: corporate finance, financial markets, portfolio management, derivatives, financial engineering, investment and corporate valuations, personal finance (Fischer); non-parametric performance measures (Data Envelopment Analysis), health econom-

ics with a focus on financing of health systems (Sommersguter-Reichmann); financial performance measures and attributes, historical and Monte Carlo simulation, portfolio-oriented risk assessment (volatility, downside, default and drawdown risk) (Glawischnig); financial market volatility, commodity price development, EU Emission Trading Scheme, carbon and energy markets (Zeitlberger); portfolio optimization (higher moments), non-parametric performance measures (Seidl).

### Projects

A project that has been running for 10 years very successfully is the event 'Dialog mit der Praxis' ('Dialogue with Practice'). This series of events is held several times each semester to promote networking among scientists, practitioners and students on the one hand, and linking of theory and practice on the other hand.

### Faculty

The team of professors includes Professor Edwin O. Fischer as well as Associate Professor Margit Sommersguter-Reichmann. For more details about other staff, please refer to the departmental website.

### Department Chair

Edwin O. Fischer, Ph.D., Professor

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## Department of Human Resources Management

### History and identity

The Department of Human Resources Management (HRM) was founded in the summer of 2009 and emerged from the former department of organization and personnel management. Since then it has been headed by Professor Renate Ortlieb.

From a politics-orientated perspective, we understand organizations as interest-pluralistic entities that are embedded in the society. The implementation of HRM concepts results from negotiations, where multiple individual and collective actors try to pursue their interests. Hence, the actors' interests and resources are key categories of analysis, as well as power and conflict.

For departmental work, economic, sociological, and psychological theories are as important as methods of empirical research. Our identity is also oriented practically and internationally in terms of content and scientific standards.

### Teaching philosophy

Teaching aims to develop theoretical and empirically grounded knowledge in HRM. The emphasis is on enabling students to consider different perspectives. This means HRM concepts, tools and practices are critically evaluated from various theoretical as well as agent-based perspectives. This helps students acquire knowledge and skills to reflect on and make responsible HRM decisions in their future careers.

At bachelor level, the Department of HRM teaches foundations and specializations of management, a specialization of HRM, and other foundation courses; at master level, the specialization is in "Leadership and Human Resource Management"; at doctoral level, we offer the course in "Empirical Methods" and a research seminar.

### Research activities

Research activities in the Department of HRM are interdisciplinary and international by nature. Our aim is to publish theoretical as well as empirical studies of organizational and socially relevant issues at international conferences and in international journals. We focus on:

- HR strategies in organizations, in particular relating to migrants and international business relations;
- The interplay of firms' internationalization strategies with HR strategies, in particular regarding South Eastern Europe;
- Sickness absenteeism;
- Organizational pension provisions;
- Gender relations in organizations;
- Diversity and diversity management.

### Projects

Ortlieb, R./Sieben, B.: Diversity und Diversity Management in organizations in Berlin. In focus: people with a migration background; 2007-2008; Funded by: European Social Fund

Scheff, J.: The learning organization – an approach for public administration? 2006-2010; Collaboration with Association of Austrian Social Insurance

Scheff, J.: Staff satisfaction in Austrian Social Insurance; 2008-2010; Funded by Association of Austrian Social Insurance

Scheff, J./Ehrenhöfer, W./Aufner, D.: The wood construction sector; 2008; Funded by Holzcluster Steiermark GmbH

Scheff, J.: Organizational healthcare at ÖBB – a utility analysis; 2009; Funded by IFGP

Scheff, J./Aufner, D./Rybnicek, R.: Building a platform for knowledge transfer as part of start-up coaching at the University of Graz; 2007-2009; Funded by Zukunftsfonds Steiermark

### Faculty

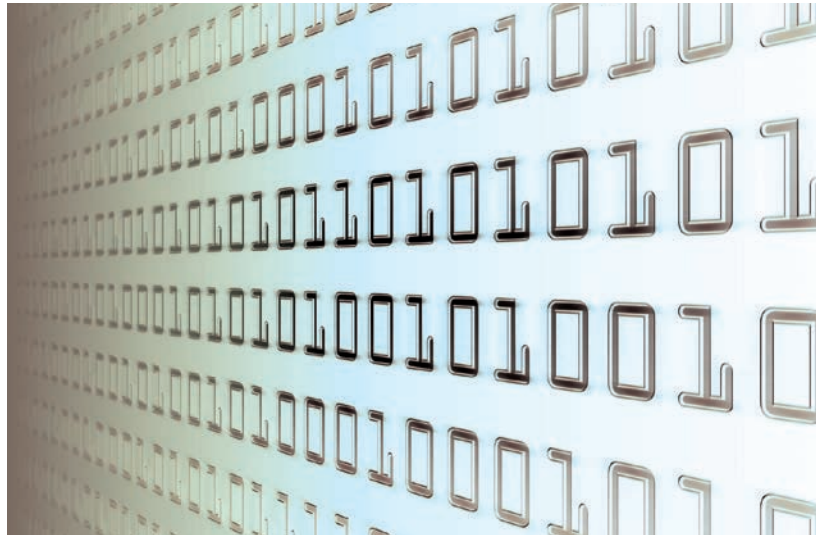
The team of professors consists of Professor Renate Ortlieb as well as Associate Professor Josef Scheff. For more details about other staff, please refer to the departmental website.

### Department Chair

Renate Ortlieb, Ph.D., Professor

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## Department of Information Science and Information Systems

### History and identity

Nothing has changed the economy and society as much in recent years as information and communication technologies (ICTs). How does this affect business models? What business opportunities do they create? How should a business communicate with consumers in these new realities? The Department of Information Science and Information Systems studies these questions.

The department was founded as the first Austrian department devoted to information science in 1987. During the re-orientation of the School of Business, Economics and Social Sciences in 2007, the department expanded by adding information systems.

Information science considers information processes and related issues in business, science and society. Information systems deal with the design, development, and application of information systems according to the methodologies of design science.

### Teaching philosophy

Information science and information systems has been offered as a specialization in management studies at bachelor and master levels since the curricula reforms of 2009. The department also supervises doctoral candidates in information science and information systems.

For the School of Business, Economics and Social Sciences information science and information systems are fundamental subjects. Accordingly they provide the basis for the core subjects in management, economics and sociology not only in teaching but also in research.

### Research activities

In German-speaking academia, full-time studies in information science are generally offered by Universities of Applied Science. The department has played a vital role in establishing the first and only study programme in information science in Austria at the University of Applied Science in Eisenstadt. Prof. Schlögl did not only provide the conceptual basis but also directed the programme in its first year. Besides, the department is a center of com-

petence in other areas, too. For instance, Prof. Schlögl is a member of the scientific board and advisor to the inter-university master programme MSc in Library and Information Studies, offered jointly by universities in Graz, Innsbruck, and Vienna. Furthermore, he is the scientific director of the programme in Graz.

Prof. Petrovic's information systems group focuses on mobile communications. Core questions concern the design of innovative services, the development of appropriate business models and the analysis of critical factors to enhance user acceptance.

Other key area are interactive technologies for business communication. Cross-media communication models are developed and evaluated on the basis of interactive web, mobile and social media technologies. This involves prototyping in close cooperations with business partners as well as evaluation and further development.

Finally, the department also deals with issues relating to university evaluation, legal issues of information science, and current managerial and legal issues in the health sector (Prof. Reichmann).

### Projects

The department cooperates closely with similar departments and organizations domestically and abroad. Several EU projects have been carried out, in particular in information science and curriculum development with the Faculty of Organization and Informatics of the University of Zagreb (Prof. Rauch).

Prof. Schlögl recently completed several knowledge management projects funded by The Austrian Research Promotion Agency (FFG) and one project investigating the Austrian information sector funded by the Oesterreichische Nationalbank. Actually, he is involved in a project in the framework of the Elsevier Bibliometrics Research Program.

Prof. Petrovic directs research projects in close cooperation with business partners. The Austrian Federal Government also appointed Prof. Petrovic a member of the Telecoms Control Committee, the Austrian regulatory body

for the telecoms sector. An up-to-date list of projects is on [wi.uni-graz.at](http://wi.uni-graz.at).

### Faculty

The team of professors includes Professor Wolf Rauch, Associate Professor Christian Schlögl, Associate Professor Otto Petrovic, Associate Professor Gerhard Reichmann as well as Assistant Professor Elisabeth Dienstbier. For more details about other staff, please refer to the departmental website.

### Department Chair

Wolf Rauch, Ph.D., Professor

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## Department of Marketing

### History and identity

In 1968 the department was established as the second department of marketing in German-speaking academia and as the Department of Retailing and Marketing Research chaired by Professor Johannes Bidlingmeier. Between 1974 and 2008 Professor Hans-Peter Liebmann led the department, which was eventually renamed as the Department of Retail, Sales and Marketing. Since 1.1.2009 Professor Thomas Foscht has headed the department, now under the name of the Department of Marketing. In 2010 the department added the first chair in business-to-business management in Austria.

Marketing as market-oriented management underpins our research and teaching activities. Our research orientation is international as numerous international co-operations and publications demonstrate. Research guides our teaching designed to prepare students for future management tasks as well as for research activities. Simultaneously, the department supports regional business as indicated by numerous co-operations with domestic enterprises. Since 1968, four researchers have been awarded the permission of lecturing.

### Teaching philosophy

At bachelor level, the department offers a range of general courses providing a wide range of fundamental marketing knowledge and skills. In specializations, one focuses on methodology in marketing research, while the other addresses buyer behavior. Teaching at bachelor level aims to offer students immediate benefits when they start work in their field.

At master level, a general course is supplemented by two specializations in management studies: specializing in Business-to-Consumer Management focuses on end-user oriented marketing of producers, trade, and service providers, while Business-to-Business Management emphasizes the design of relationships between businesses in national and international markets.

Teaching at doctoral level develops candidates' skills and knowledge in current issues and methods of marketing research. This ensures students can achieve at high international levels in their doctoral research projects.

Courses and specializations are taught in English and German, aiming to present a solid, current, and management-oriented state of re-

search as well as skills to promote critical thinking. In particular, we focus on the application of quantitative methods in approaching marketing-oriented management issues.

To support teaching, departmental staff has authored several textbooks. One has even been translated and published in English, Spanish and Korean.

### Research activities

Departmental research studies business-to-consumer markets and business-to-business markets.

In Business-to-Consumer Management we address strategic issues of marketing management, buyer behavior and customer relationship management in retail, services and the consumer goods industry, as well as internationalization and international marketing. Business-to-Business Management deals with innovation management, strategic marketing implementation, customer orientation of businesses and employees, as well as distribution and personal selling.

Research projects tackle issues highly relevant to science as well as to management practice. Issues are analyzed not only theoretically but empirically by state-of-the art methods. In empirical research, data are not only gathered and analyzed by surveys but also from businesses (e.g. sales data) or service providers (e.g. panel data). Of particular interest in this context is the marketing laboratory, where extensive and complex experiments can be carried out. The data provides the basis for simulations and forecasts of human and business behavior to optimize marketing decisions.

The department is well integrated in strong international networks and cooperates with leading marketing researchers in Europe, the USA and Asia.

Research results are published regularly in highly ranked international and German-language journals of marketing and management. The department also presents its research results regularly at leading international marketing conferences in Europe, the USA, and Asia. Departmental researchers have received



Marketing Laboratory

numerous awards in recent years for their conference contributions.

Transferring research findings to management practice is of particular importance to the department. It is achieved by further education activities at executive level, by various co-operations, and by contributions in periodicals for management practitioners. Besides, Marketing Club Graz, which has traditionally been headquartered by the department, provides a platform for knowledge transfer.

### Projects

In recent years, the department has carried out projects funded from various sources. On the one hand, funds have been attracted from supporting institutions and associations, e.g. Jubilee Fund of the Austrian National Bank, the Swiss National Fund, brand associations from Germany, Austria and Switzerland. On the other hand, corporate sponsors from retailing, services and manufacturing sectors have contributed. Projects dealt with a wide range of issues: e.g. an analysis of customer potential in the services sector; the development of a forecasting model in multi-channel retailing; success factors in the internationalization of SMEs; optimization of customer-oriented selling; or approaches to increase efficiency in industrial retailing.

### Faculty

The team of professors includes Professor Thomas Foscht as well as Assistant Professor Marion Brandstätter. For more details about other staff, please refer to the departmental website.



### Department Chair

Thomas Foscht, Ph.D., Professor

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## History and identity

Institutional economics studies the impact of rules, institutional frameworks and organizational structure on economic transactions and behavior and thereby provides an economic theory for research on management issues. The department represents an area of research that is built upon successful research findings. In the year 2009, for instance, the Nobel Prize for economic sciences was awarded to Oliver Williamson, who is considered the most important representative of the Economics of Institutions along with Ronald Coase (Nobel Prize 1991). In 2001, the Nobel Prize went to the economists George Akerlof, Michael Spence and Joseph Stiglitz for their analysis of markets with asymmetric information.

In this context we see ourselves as a scientific department that deals with the analysis and solution of complex issues related to the or-

ganization of economic transactions. Building on the economic approaches of Organizational Economics, we deal in an interdisciplinary way with issues that are the subject of (primarily long-term) management decisions. This is done mainly by building and analyzing quantitative models, whereby approaches from game theory and information economics as well as simulation methods are employed to derive solutions.

## Teaching philosophy

We try to include state-of-the-art research into our teaching program. The focus in our teaching activities lies in the fields of strategic management and organizational economics. Themes range, for example, from the relationship between corporate social responsibility and corporate performance, to organizational forms and their effects on competition, to the assessment of in-sourcing and out-sourcing strategies.

We offer courses at all levels of Business Administration studies.

Master: In the Master's studies, particular attention is given to the specific business administration field "Organization and the Economics of Institutions." Here, principles for solutions in strategic management are derived based on insights in agency theory and industrial economics. In this way, students obtain an optimal basis for later employment in the areas of corporate management or consulting. While working on a Master's thesis, students can confront specific research topics and further enhance their qualification profiles.

Doctorate: In the Ph.D. studies, we place particular value on teaching scientific methods and mentoring doctoral candidates at the highest scientific levels with the goal of publishing in international journals. The department also participates in the Doctoral Program for Accounting, Reporting, and Taxation ([www.dart.ac.at](http://www.dart.ac.at)), which is financed by the Austrian Science Foundation (Fonds zur Förderung der wissenschaftlichen Forschung) and organized by the University of Graz in cooperation with the University of Vienna and the Vienna University of Economics and Business.

A list of courses offered can be found on our homepage: [organisation.uni-graz.at](http://organisation.uni-graz.at).

## Research activities

Counting among the focal points of research are:

- Economics of institutions topics, such as the relationship between corporate governance, market structure und performance
- Issues of the relationship between organizational forms and competitive behavior
- Development and evaluation of innovation strategies
- Consequences of corporate social responsibility for competitiveness
- Intra- and inter-organizational designs and optimization of business processes

The department is connected to the scientific community in various ways:

- Memberships in economic organizations: e.g. German Economic Association of Business Administration (GEABA), Verein für Sozialpolitik and its councils
- Editorial Boards of international journals: e.g. Journal of Economic Behavior and Organization, Review of Managerial Science
- Publishing activities: e.g. Journal of Economic Theory, Journal of Economic Dynamics and Control, Journal of Economics and Management Strategy
- Participation and (co-)organizing of scientific conferences and workshops

In addition, the scientific exchange is promoted through guest professorships (e.g. Calabria, Auckland, Tokyo, Sydney). International research activities exist with several universities in Germany, Italy, the Netherlands, the USA, Australia, and New Zealand. Current research papers and publications are available on our homepage: [organisation.uni-graz.at](http://organisation.uni-graz.at).

## Projects

The department currently participates in a large project funded by the European Union (COST Action IS 1104). This project involves 20 European countries and aims to shed light on the drivers of the unequal geographical distribution of economic activities within the European region.

## Faculty

The team of professors consists of Professor Michael Kopel, Associate Professor Otto Krick as well as Associate Professor Karl Zotter. For more details about other staff, please refer to the departmental website.

**Department Chair**  
Michael Kopel, Ph.D., Professor

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## Department of Production and Operations Management

### History and identity

The department was established in May 2009 and deals with quantitative, model-based decision-support systems for production and logistics. At the core are the integrative study and optimization of diverse processes of the distribution chain.

### Teaching philosophy

Teaching aims at making students aware of the entire process of quantitative model-based analysis of production and logistics problems. Courses focus on aspects of model-building and solutions. Bachelor and master theses aim at extending these methodological skills by structuring problems and reflecting on results in practice-related research.

All classes focus on the acquisition of hands-on experiences so theory is related to practical calculations. Mandatory classes create a broad understanding of the core trade-offs in production and logistics, while specialized studies are research-based in supply and inventory planning, and distribution.

### Research activities

The department's research activities mainly address the areas of transport logistics, (closed-loop) supply chain optimization in uncertain environments, and the management of product portfolios and innovation. In terms of methodology, we apply (mixed-integer) linear optimization, stochastic optimization, and agent-based optimization, as well as simulations.

Concrete research questions in this context include: What improvements in efficiency can be achieved by combined planning of production and distribution in the supply chain? How can standard models from these domains be combined and issues be resolved using exact or heuristic methods?

How can businesses counter demand-related uncertainty for their products? How can concepts such as standardization, postponement or capacity-reserves be modeled and analyzed quantitatively? How can railway timetables be optimized? Which objectives should be prioritized? How can practical aspects such as ca-

capacity limits in stations or delays in operations be considered?

### Projects

Since the establishment of the department, projects have been completed in master theses with Pexider GmbH and VAE Eisenbahnsysteme GmbH.

Other projects and funding applications are planned or in progress.

### Faculty

The team of professors consists of Professor Marc Reimann as well as Associate Professor Peter Greistorfer. For more details about other staff, please refer to the departmental website.

### Department Chair

Marc Reimann, Ph.D., Professor

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## Department of Public Economics

### History and identity

„Financial politics subsume all social, political, cultural, economic, and foreign affairs. This makes it both appealing and difficult,” wrote Joseph Schumpeter. Schumpeter not only lectured on Public Economics in Graz, but also authored the essay on “Crisis of the tax state”, a topic which is of particular interest these days. His plea for an encompassing scope of Public Economics is our guiding principle. Together with a solid focus on international research it is prerequisite to research with regard to a public sector undergoing major transformations in the era of globalization.

Consequently, we study and teach not only taxation and public spending, but also collective decision-making and welfare theory, mechanism design and regulation, tax justice and social norms. The scope ranges from basic research in areas such as collective choice theory to concrete current issues of tax and transfer policies, of social security and education systems.

Schumpeter considered a sound economic education of a wider public a prerequisite for democracy and authored popular essays in economic policy. Presentations to interdisciplinary academic audiences and the general public have remained part of our activities.

### Teaching philosophy

Departmental teaching consists primarily of theory of taxation and public sector economics, game theory, micro-economics and institutional economics. One of the goals of our teaching program for students of economics is giving them the opportunity to continue their studies at postgraduate levels. Hence methods and mathematical model-building skills are of special importance. Postgraduates who were supervised during their master or doctoral theses by the department are now employed by reputable international universities.

For students of management and environmental systems analysis, we try to adapt the teaching in a suitable way, focusing on the development of economic arguments while

keeping the underlying models as simple as possible. This also applies to interdisciplinary master students of “Political, Economic and Legal Philosophy” and “Applied Ethics”. Moreover, we are engaged in interdisciplinary doctoral programs which also require a specific approach with respect to teaching.

### Research activities

Departmental research addresses institutional economics and issues pertinent to the core of public economics: tax and transfer systems, and the theoretical and institutional foundations for regulation and provision of public goods. In this context, the department contributes to the university's research in “models and simulations”, “environment and global change”, as well as “heterogeneity and cohesion”.

The department contributes to three research groups: the group “merit goods”, founded in 2012, continues studies in analyzing public goods of specific profiles. As part of the inter-departmental economic research group of “Choice & Decision: Rationality and Optimization of Multi-dimensional Decision Problems”, members of the department are examining various extensions of classic models of decision-theory. An essential methodological aspect in collective decision theory is the application of geometric and topological as well as graph-theoretical and algorithmic methods (“Computational Social Choice”). Concrete research questions relate to the generalizability of individual decision theory on decisions depending on available choices and on the generalization of collective decision theory: departmental researchers follow the tradition of Nobel Prize winners Arrow and Sen in aggregating preferences and focus in particular on the logic of aggregation of claims and judgements (“judgement aggregation”). Other research agenda refer to criteria of collective decisions in terms of fairness and justice, including the analysis of allocation rules for “fair decisions” from a normative perspective; and the normative architecture of efficiency and justice as criteria for assessing regulatory systems and public sector reforms.

The research group of “social policy” deals with fairly practical issues of just and efficient

tax and transfer systems, mainly in the context of the welfare state and the family.

Departmental researchers recently published in *Economic Theory*, *Economica*, *European Journal of Political Economy*, *European Journal of the History of Economic Thought*, *International Journal of Game Theory*, *Homo Oeconomicus*, *Mathematical Social Sciences*, *Social Choice and Welfare*, *Theory and Decision*, *Analyse und Kritik*, *Handbook of Social Choice*.

### Projects

- EU Program: COST Action „Algorithmic Decision Theory”
- European Science Foundation Research Networking Program: „Public Goods, Public Projects, Externalities”
- University of Graz – Project Young Researchers team: “Voting and Selection on Discrete Structures”
- Transport network Vorarlberg: “Free-of-charge public transport: economic, social, and traffic political aspects of abandoning charges in the transport network of Vorarlberg”

### Faculty

The team of professors includes Associate Professor Richard Sturn, Associate Professor Christian Klamler, Associate Professor Daniel Eckert as well as Assistant Professor Rudolf Dujmovits. For more details about other staff, please refer to the departmental website.

### Department Chair

Richard Sturn, Ph.D., Associate Professor

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## Department of Sociology

### History and identity

The department addresses one of the core fields of the School of Business, Economics and Social Sciences as well as studies at bachelor and master levels. It was founded in 1965, but even earlier, social scientists were well represented at the University of Graz. These are nowadays respected as classic sociologists, such as Ludwig Gumplowicz and Joseph A. Schumpeter. The department focuses on the theory and history of social sciences, as well as on quantitative and qualitative empirical social studies. It aims to be perceived regionally, nationally and internationally for its studies in societal and international comparative analyses, historical sociology and assessment of current issues, as well as sociological studies of science, culture, economy and gender.

### Teaching philosophy

Our teaching offers sociology as a major as well as sociological ideas and methods in other studies. Sociologists find employment in diverse positions in education, social science research institutions, public administration, enterprises, international organizations, in media, associations and political parties, as well as in social professions. Sociology also delivers basic knowledge for orientation in today's societies, structures and developments, as well as about national and international contexts that transcend closely defined vocational education. Graduates should be capable of gathering and evaluating socially and politically relevant information, carrying out empirical research and analyzing complex social matters realistically and objectively.

### Research activities

The department has four areas of research whose activities are related.

Researchers in "Theory and History of Sociology" study the history of ideas, theories, methods and mentalities, sociological theory and cultural history, theory of science and sociology of science. Special studies address cultural sociology, emigration of science, emotions, interrelationships between sociology and literature and the assessment of current issues.

Researchers in "International Comparative and Historical Analysis of Society" study Austrian society in comparison with other European, American and East Asian countries by means of comparative social research. The collaborate with 45 research institutions of the International Social Survey Programme (ISSP) and carry out annual short surveys on value orientations and changes in key societal areas, which are analyzed by complex statistical methods. Special studies consider Austria's social structure, developments in the European Union, religious developments in modern society, and long-term civilization changes.

Researchers in "Applied Sociology" bridge various societal issues and social practice. Concrete sociological studies are carried out the fields of the economy, labour, organization and the environment, research in risk and disaster management, as well as medical sociology. Other areas studied include sociology of culture and assessment of current affairs.

Researcher in "Gender Studies" deal with both theoretical and practical issues related to gender diversity, in particular in terms of gender knowledge and the relationships between gender and technology.

The archive of the History of Sociology in Austria is an unique institution and collects and analyzes data on important Austrian sociologists past and present.

Reputable sociologists are invited as guest speakers for events at the Society of Sociology at the University of Graz.

### Projects

Departmental projects reflect the areas of research and interests of researchers. Major projects are funded by FWF Austrian Science Fund or the Jubilee Fund of the Austrian National Bank. Other projects are supported by institutions such as the Styrian Government or other public organizations. Topics include: The History of Sociology; The Diffusion and Social Relevance of New Age Spirituality; An international comparison of leisure and sports; Sports and national identity; legal persecution of homosexuals from the 1920s to the 1950s; "Fest der 1000" (a list of emigrants and immigrants); Otto Bauer Edition; Cultural Sociology; Poststructuralist Social Theory; Sociology of Design; Sociology after 1945 in the German speaking countries; Avantgarde and Politics; Sociology of Financial Markets; Technical construction and gender in the information society. Continuities and Transformations in Theories and Textbooks of Technical Engineering; Girls and Women in the Fire Brigade; Scientific Emergency Operation Command for Emergency and Crisis Situations on Sea; Climate Change and Every Day Behavior; Gendering of Boundary Work in Engineering. The Gender Dimension of the Theory / Practice Boundary in Historical and Current Concepts of German Engineering; Sustainable Strategies of Urban Flood Risk (SUFRI). Management with Non-Structural Measures to Cope with the Residual Risk; etc. Many of these projects are carried out in the Center for Social Research established in 2007. Productivity of departmental researchers between 2005 and 2012 amounted to 40 monographies, 87 other books, 310 essays in anthologies and 147 papers in scientific journals.

### Faculty

The team of professors consists of Professor Stephan Moebius, Professor Manfred Prisching, Professor Max Haller, Professor Klaus Kraemer, Professor Angelika Wetterer, Associate Professor Gerald Angermann-Mozetic, Associate Professor Christian Fleck, Associate Professor Peter Gasser-Steiner, Associate Professor Gerhard Grossmann, Associate Professor Franz Höllinger, Associate Professor Helmut Kuzmics, Associate Professor

Katharina Scherke, Assistant Professor Sabine Haring as well as Assistant Professor Dieter Reicher. For details about other staff, please refer to the departmental website.

### Department Chair

Stephan Moebius, Ph.D., Professor

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## Department of Statistics and Operations Research

### History and identity

The department has existed since the introduction of economic studies in 1969 and has since then delivered the basic training of business mathematics and statistics for all studies in the school, supplemented by the specialization of Operations Research. In research, the department produced a considerable number of publications with an international orientation and focus on theory, in particular in decision and game theory, as well as combinatorial optimization. In addition, in frequent collaborations with Austrian industry and SMEs, a series of projects were carried out successfully implementing applications of operations research in practice.

### Teaching philosophy

The department offers the whole range of tuition in business mathematics and statistics for bachelor, master, and doctoral students but also specialization courses in the fields of operations research and management science at the master level. The textbook by Wolf Gamerith, Professor Ulrike Leopold-Wildburger and Werner Steindl: Einführung in die

Wirtschaftsmathematik is in its 5th edition from Springer, Heidelberg and now also available as an e-book.

### Research activities

- Experimental economic research: The Max Jung-Laboratory facilitates experiments and simulations of real-world economic research questions. Under controlled external conditions, participants take decisions on computers and get rewards depending on their choices. Typical examples of economic research questions in such experiments relate to oligopolistic markets, financial markets, forecasting of behavior in auctions, negotiations and speculative behavior. We examine willingness to cooperate with strangers as well as behavior of partners in collaborations. Other current studies deal with time series of structural change, simulations of growth models as well as negotiations where corruption is studied.
- Business optimization: Triggered by practical problems, we deal with the modeling of complex optimizations issues and their so-

lutions. We examine theoretical models and characterizations, and also develop and implement concrete algorithmic solutions. Our core competence is in combinatorial optimization where decisions on individual objects such as orders, packages, vehicles, connections in a network or locations have to be taken. Based on the real-world requirements, we design specific algorithms to identify provably optimal solutions or determine approximate solutions.

- Applied statistics: In addition to further development of existing methods we apply statistical procedures to economic and social issues. This opens an interesting and wide field as businesses and institutions gather various data on economically relevant processes and relationships. Issues range from forecasting defaulting clients or reliable suppliers, the development of recommender systems in e-commerce, pattern recognition, sample planning and quality assurance, to evaluating management decisions, economic effects of norms and fighting fraudulent statistics. Such analyses support decision-making in private and public sector enterprises.

### Projects

- 2007-2009: FWF-Project: Modeling Individual Forecasting Behavior. Directed by Ulrike Leopold-Wildburger, project staff: Johannes Leitner.
- 2009-2011: Jubilee Fund of Austrian National Bank: Experimental Economics – Behavior in Unstable Environments. Directed by Ulrike Leopold-Wildburger, project staff: Johannes Leitner.
- Since 2012: Modeling dynamic systems, industrial collaboration with SIEMENS/Germany, directed by Ulrike Leopold-Wildburger.
- 2006-2009: Production Logistics of a Microbiology Laboratory, EPSRC Project (England). Coordinated by Celia Glass, City University of London, project partner: Hans Kellerer.
- 2008-2010: Integrated Runway Sequencer System. Industrial collaboration with AviBit, supported by FFG. Directed by Hans Keller-

er, project staff: leaysu Sugimoto.

- 2011-2012: Quadratic and Linear Knapsack Problems with Scheduling Applications, EPSRC project, Hans Kellerer with Prof. Vitaly Strusevich, University of Greenwich.
- 2011-2012: Scheduling and production planning with unavailability periods for deterministic and imprecise data, Amadeus project, Hans Kellerer together with Prof. Imed Kacem, University of Lorraine, France.
- 2012-2013: Approximation Algorithms for Scheduling and Packing Problems, AÖU project, Hans Kellerer together with Prof. Gabor Galambos, University of Szeged, Hungary.
- 2009-2011: Automated pallet loading with heterogeneous items. Industrial collaboration with Klug integrierte Systeme (Bayern). Directed by Ulrich Pferschy, project staff: Gerald Hubmann.
- 2010: Optimization of usage in Business Aviation. Industrial collaboration with GAVES General Aviation Extranet System and Globe Air Linz, supported by FFG. Directed by Ulrich Pferschy, project staff: Gerald Hubmann.
- Since 2011: Marketing Mix Optimization. Industrial collaboration with Upper Network supported by FFG. Directed by Ulrich Pferschy, project staff: Joachim Schauer.
- Since 2012: Supply chain optimization of the Austrian Army, supported by the Ministry of Defense, Directed by Ulrich Pferschy, project staff: Markus Langer.
- Since 2012: FWF-Project: Graph algorithms with knapsack constraints, Directed by Ulrich Pferschy, project staff: Joachim Schauer, Rostislav Stanek.

### Faculty

The team of professors consists of Professor Ulrike Leopold-Wildburger, Associate Professor Hans Kellerer as well as Associate Professor Ulrich Pferschy. For more details about other staff, please refer to the departmental website.



Max Jung Laboratory

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Ulrike Leopold-Wildburger, Ph.D., Professor

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**Centers**



## Business Language Center

### History and identity

The Business Language Center of the School of Business, Economics and Social Sciences was established as a result of the curriculum reform of 1986. Under the direction of the Dean, Prof. Schöpfer (Social and Economic History), and with funding from the Federal Chamber of Commerce and the Ministry of Science and Arts, it was possible at that time to establish teaching facilities for courses in initially five, then six different business languages. Under the subsequent leadership of Professor Beinsen (Economics), Professor Baigent (Public Economics), and Professor Schneider (International Management), a seventh business language was added to the range. On 1<sup>st</sup> April 2004 the Business Language Center became an autonomous unit within the School of Business, Economics and Social Sciences with its own head. Since Winter Semester 2009, the Business Language Center has focused exclusively on the teaching of languages for specific purposes (Business Languages) from Level B1 of the Common European Framework upwards and no longer offers beginners' courses.

### Teaching philosophy

Staff at the Business Language Center have specialized in teaching languages for specific purposes for over 20 years. The range of courses offered is wide and the content includes elements and topics from the school's disciplines in order to meet the language needs of its students. Teaching objectives are also diverse and go beyond what has been traditionally been considered language teaching. In addition to language skills, courses deal with "soft skills" (e.g. communication skills, team skills, problem solving skills, etc.), taking a critical view of the media and cultural awareness. In this respect, it can be said that the courses offered by the Business Language Center make a valuable contribution to the intellectual and social development of the school's students and go a long way to satisfying the language needs of these students with regard to their future careers.

Through the teaching of business languages The Business Language Center also ensures that students and graduates acquire key qualifications. The new curriculum requires not

only closer co-operation between business language teachers and teachers in other disciplines of the school, but also co-operation with companies and other educational institutions in Austria and abroad. As a result of such co-operation, students can acquire additional skills that are often the stepping stone to international studies and careers.

Since Winter Semester 2007/08, the Business Language Center has offered a proof-reading service for young researchers at the School of Business, Economics and Social Sciences. The Center has also participated in numerous events such as the European Day of Languages or the holding of open days. Since Winter Semester 2009/10 students can also have course credits recorded in a "language passport" which documents their command of a language according to the Common European Framework. In addition, the Center offers distance learning, preparation and support for students wishing to study or work abroad (Erasmus, Joint studies, AIESEC), it offers advice to foreign students and maintains contacts with institutions and businesses in Graz and abroad.

New media (web-sites, learning environments supporting courses, e.g. for distance learning) facilitate communication and enable continuous contact with students even outside the classroom.

### Faculty

Head of the Business Language Center of School of Business, Economics and Social Sciences is Ian Clark, BA. Currently 16 language experts from 8 nations and three continents teach at the Business Language Center. In addition to their language expertise, the staff also have considerable knowledge of many themes in the economic and business life of the countries whose language they teach. So staff are not only able to teach language, they also provide authentic input of socio-economic and cultural aspects of their respective countries. Per semester, the Business Language Center offers some 40 courses with places for about 1000 students.

### Head of Center

Ian Clark, BA

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## Center for Accounting Research

### History and identity

The Center for Accounting Research (CAR) was established in 2006 to promote and coordinate the research in accounting at the School of Business, Economics and Social Sciences. It is associated with the four accounting departments. The CAR also supports PhD education and young researchers in accounting.

Scientific objectives include theoretical research aimed to contribute internationally to create knowledge by developing accounting theory as well as research into economic implications and its effects to the business and the economy. The latter comprise the impact of regulation and tools for management implementations.

The main objectives of CAR are:

- Producing high-quality research;
- Promotion of young researchers;
- Cooperation and international networks;
- Knowledge transfer to regulation and practice.

### Teaching philosophy

The faculty of the Center for Accounting Research contributes to the teaching on the doctoral level in the Doctoral Program in Accounting, Reporting and Taxation (DART) funded by FWF – Austrian Science Fund. This program is offered in cooperation of the University of Graz, the University of Economics and Business in Vienna, and the University of Vienna under the lead of the CAR. DART aims to develop young researchers in the field of accounting by combining internationally recognized research methodologies and detailed knowledge of relevant institutions. The program specializes in analytical research in accounting, which uses information economics, agency theory, and game theory as the theoretical basis for developing new knowledge and empirical tests.

### Research activities

The Center for Accounting Research coordinates the resources at the University of Graz in the area of accounting research. Research activities center on those of the four associated departments.

Major current research topics include quality of financial reporting, accounting regulation, performance measurement, management incentives, effects of taxes on managerial decisions, and mechanisms of corporate governance, among others. Research findings have been published in numerous leading international journals, e.g. *Abacus*, *Contemporary Accounting Research*, *The Accounting Review*, *Journal of Accounting and Economics*, and *European Accounting Review*.

In addition to basic research CAR facilitates the transfer of research findings to accounting regulation and practice. These activities include active participation in accounting regulation in Austria and internationally and in auditing and corporate governance code development. Further, CAR organizes workshops and seminar series with international speakers and attendants. Its members also participate in conferences and workshops internationally.

Another major aim of CAR is the promotion of young researchers. In addition to the doctoral program DART, CAR encourages and supports participation of young scholars in international workshops and PhD-level seminars, and it organizes a workshop series in which leading international researchers present and discuss their work.

### Projects

CAR is involved in research projects mainly funded by FWF – Austrian Science Fund and the Jubiläumsfonds of the Austrian National Bank. CAR is also supported by several global audit firms that provide funding for part-time staff at the Center.

CAR manages the access to several international databases with accounting and capital market data for research and teaching. CAR organizes conferences appealing to both researchers and practitioners for transfer of knowledge. Conferences have been well attended and attracted considerable sponsoring from public institutions and businesses.

### Faculty

CAR is led by the chairs of the four affiliated departments: Professor Ralf Ewert (Ac-

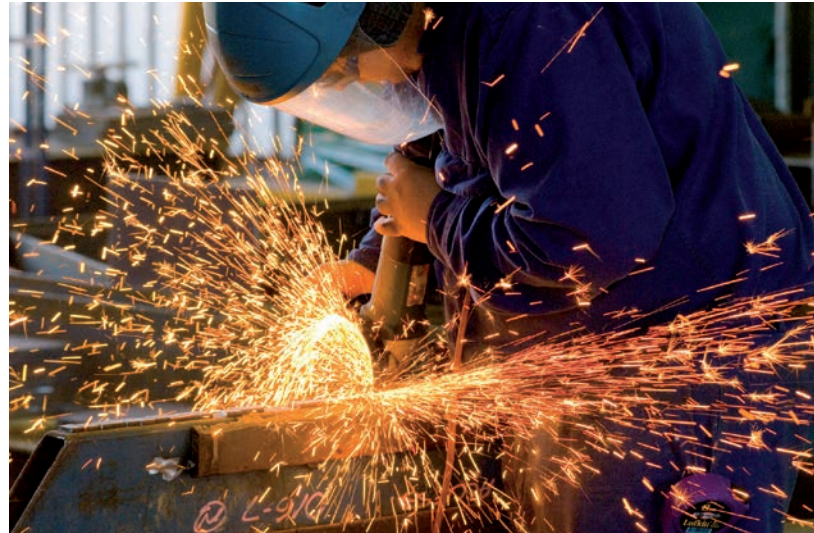
counting and Auditing), Professor Jens Müller (Accounting and Reporting), Professor Rainer Niemann (Accounting and Taxation), and Professor Alfred Wagenhofer (Accounting and Control). Further information about the staff is available on the center's website.

### Head of Center

Alfred Wagenhofer, Ph.D., Dr. h.c., Professor

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## Center of Entrepreneurship and Applied Business Studies

### History and identity

Universities have faced radically changing demands in recent years: society, the economy and politics have led to increasing networking between universities and stakeholder groups. This seems to apply particularly to business studies where overlaps between scientific research and teaching on the one hand and practical implementations on the other occur. The efforts of the School of Business, Economics and Social Sciences in this respect have been strengthened by the foundation of the Center of Entrepreneurship and Applied Business Studies. The Centre aims at focusing on key economic sectors in the regional environment. These are of notable strategic and economic significance for the region and the University of Graz aims to contribute accordingly. Such areas are: human engineering and pharmaceuticals, the automotive sector, forestry, media and communication, the public sector, energy and transport, etc. Future research and teaching will focus on these domains.

### Teaching philosophy

Students at the School of Business, Economics and Social Sciences need to get an education that considers regional areas of application, so aspects of business studies will be selected, structured and emphasized in research and teaching. The Center of Entrepreneurship and Applied Business Studies has a particular interest in the following aspects: management, strategy, organization, human resources management, leadership, decision-making, start-ups and restructuring, corporate policies and tools. This will offer students meaningful insight in the running and controlling of enterprises adding to the theoretical and scientific education.

### Research activities

Research activities build on regional strengths and cover the fields mentioned above, e.g. in development of businesses and locations, leadership and change management, quantitative and qualitative business analysis and evaluation, media development and management, venture management, as well as entrepreneurship and start-ups.

### Projects

The focus on regional needs and requirements creates numerous opportunities for all stakeholders to cooperate in a wide range of economic collaborations. Various projects are being planned.

### Faculty

The Centre is headed by Professor Alfred Gutschelhofer.

### Head of Center

Alfred Gutschelhofer, Ph.D., Professor

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## Center for Social Research

### History and identity

The School of Business, Economics and Social Sciences at the University of Graz established the Center for Social Research (CSR) in 2007. This has strengthened the skills base in sociological and interdisciplinary research designed to study social and economic issues using theory and empirical analysis. The Center provides a platform for projects of members of the Department of Sociology easing, promoting, coordinating and providing additional services. In particular, it administers the required infrastructure for research projects in all stages from project planning, application for funding, documentation and dissemination of results for all members of the department.

### Research activities

In its first few years of existence, the Center has supported a number of pre-studies leading to applications for funding. Some of these applications have been successful. The Center has also managed to provide the required infrastructure (rooms, electronic equipment, etc.) to implement projects. Besides, a number of

specific events for further education of departmental staff, students and participants from other institutions of the university have been held: e.g. a workshop on the analysis of metaphors; a conference about gambling; an event about camera-ethnographic research; various workshops on particular methods of qualitative and quantitative social research; an event on visual sociology; as well as lectures about India, Reciprocity, Sociology of Work, etc. The Center publishes a quarterly newsletter which documents activities at the Center and in the Department of Sociology, as well as relevant publications.

### Projects

As the Center is conceived as a support unit for research activities at the Department of Sociology, projects are listed there.

### Faculty

The Center is headed by Professor Manfred Prisching.

### Head of Center

Manfred Prisching, Ph.D., Professor

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## Graz Schumpeter Centre

### History and identity

The Graz Schumpeter Centre (GSC) was founded in 2005 and is named after Joseph A. Schumpeter, who worked at the University of Graz from 1911 to 1921. The GSC deals primarily with issues within the school research area of "Economic and Social Dynamics". A major goal is to promote young scholars by running international Summer Schools, inviting renowned researchers as guest speakers and supporting young researchers from Graz in international research exchanges. Numerous scholars from all over the world have visited the GSC and are collaborating with its members. The GSC is also involved in organizing the annual Graz Schumpeter Lectures, which are published by Routledge, London, and Cambridge University Press, Cambridge and New York. Lecturers included Stanley Metcalfe, John Roemer, Ian Steedman, Duncan Foley, Philippe Aghion and Alan Kirman.

Summer Schools held so far have been dedicated to Evolutionary Economists, to the legacy of Piero Sraffa and the contemporary discussion of Classical Economics, and recent-

ly to the problems of Macroeconomic Theorizing vis-à-vis the current economic crisis.

Another significant aim is to provide sound scientific economic expertise for politics, the economy and society by public lectures, seminars and panel discussions. The annual Schumpeter Economic Policy Forum has so far dealt with topics such as the economic development of China and trade relationships with Europe and Austria in particular, issues of social policy vis-à-vis an ageing society and tax policies. Other workshops and discussion forums have been held in collaboration with the Department of Economics and the Department of Public Finance as well as with the Government of Styria.

### Research activities

The GSC does research primarily in the following areas: innovation and growth; structural change; economic development and income distribution; institutions and the economic integration of Europe.

In addition, GSC members follow Schumpeter in dealing with issues in the history of economic thought. The focus is, first, on the works of the Classical economists from Adam Smith to David Ricardo and the resumption of their approaches in modern theory and, second, on the so-called Austrian school of economics. GSC members are involved in editing the unpublished manuscripts and letters by the Cambridge economist Piero Sraffa, a close collaborator of John Maynard Keynes, for Cambridge University Press. The impact of economic integration on the consolidation of industries and patterns of specialization have been analyzed. Another focus has been an analysis of the fairness of taxes and their effects. Recent research concentrates on diffusion processes of innovations, its institutional roots as well as its formal and mathematical discussion.

There is a long list of publications of GSC members in refereed journals and with internationally renowned publishers. GSC members act as managing editors and members of editorial boards of several international scientific journals.

### Projects

In recent years, the following projects at the GSC were funded externally:

"Structural Change and Convergence – An Empirical Study of Manufacturing Structures in Europe", directed by Heinz D. Kurz, project staff: Nicole Palan. The project was funded by the Jubilee Fund of the Austrian National Bank from September 2009 to November 2011.

Editing the "Unpublished Papers and Correspondence of Piero Sraffa" on behalf of Trinity College, Cambridge, and to be published by Cambridge University Press. Christian Gehrke as an Editor and Heinz D. Kurz as the General Editor are involved in this project. The project is funded by the Banca d'Italia.

"Diffusion Processes in Economic Systems", directed by Heinz D. Kurz. Project staff: Andreas Rainer, Marlies Schütz, David Haas, Florian Mayer. The project is funded by FWF and runs from September 2012 until August 2015.

Numerous conferences, workshops, summer schools etc. have been supported by external funds, especially from the Styrian Government project "Soziale und wirtschaftliche Dynamik" (2011–2012).

### Head of Center

Heinz-Dieter Kurz, Ph.D., Professor

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