



UNIVERSITY OF
HOHENHEIM



DEVELOPING
INNOVATIVE
SOLUTIONS
FOR CURRENT
AND FUTURE
CHALLENGES

Faculty of Business, Economics and Social Sciences

Research Report 2024



Foreword

The Faculty of Business, Economics and Social Sciences – BESS, as it is known in short – is a research-rich faculty. We aim to foster societal progress and inspire economic and social transformation. Research is a key means and one of our core remits.

To achieve this aim, we place the emphasis on multidisciplinary and interdisciplinary research in three focus areas: Digital Transformation and Change, Sustainable Consumption and Production, and Inequality and Diversity. We are anchored in the tradition of the University of Hohenheim and the globally competitive region of Stuttgart. We engage with the global academic community, businesses, and society. Together, we develop innovative solutions for current and future challenges. To this end, we draw on a diverse team of people from business administration, economics, information systems, data science, communication science, psychology, sociology, educational science, and law. With 45 full-time professors and numerous talented early career researchers, we are in

a position to offer this impressive breadth of expertise. It is one of our strengths, as it enables us to adopt a comprehensive approach to our focus areas from various perspectives.

This report is the first to provide an overview of BESS' research. Our understanding of research performance is broad and nuanced. Publications in prestigious international journals are essential – but there are also many other ways in which we strive for and demonstrate thought leadership. We believe that a particular strength of BESS lies in the team approach of being active together in many different ways. Therefore, this report can only highlight a portion of our activities.

We are open to exchange and cooperation with a wide range of stakeholders from academia, business, and society. We would be delighted if this research report inspires you to get in touch with us. Together, we can then foster societal progress and inspire economic and social transformation.



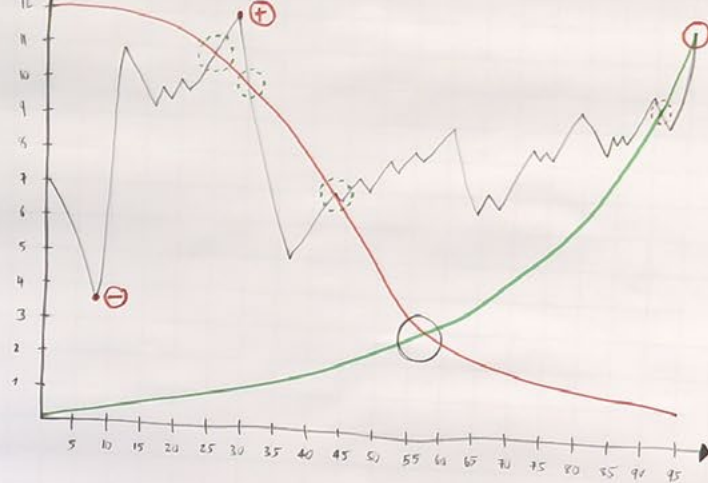
Prof. Dr. Jörg Schiller

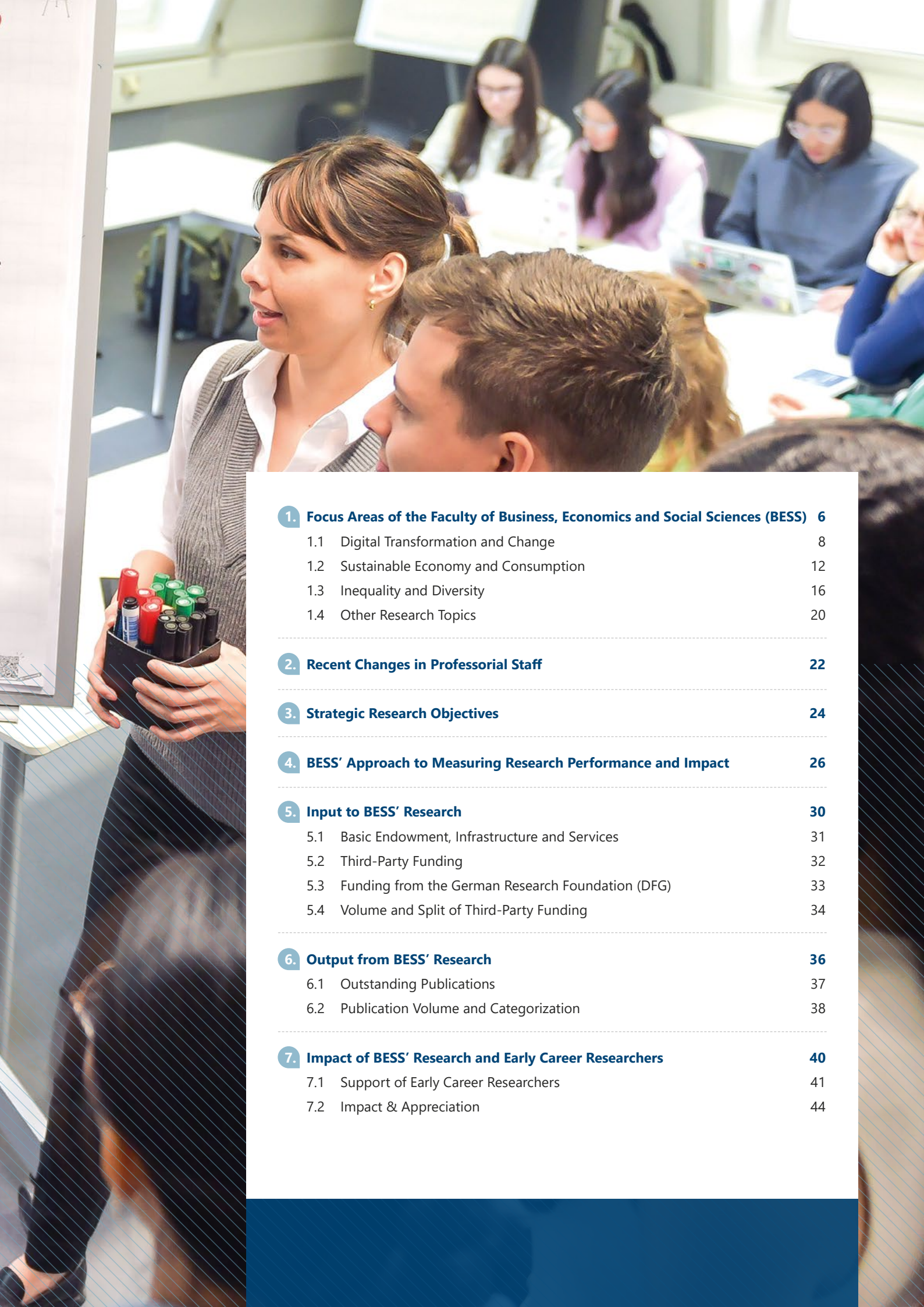
Dean



Prof. Dr. Henner Gimpel

Vice Dean for Research and
Knowledge Transfer



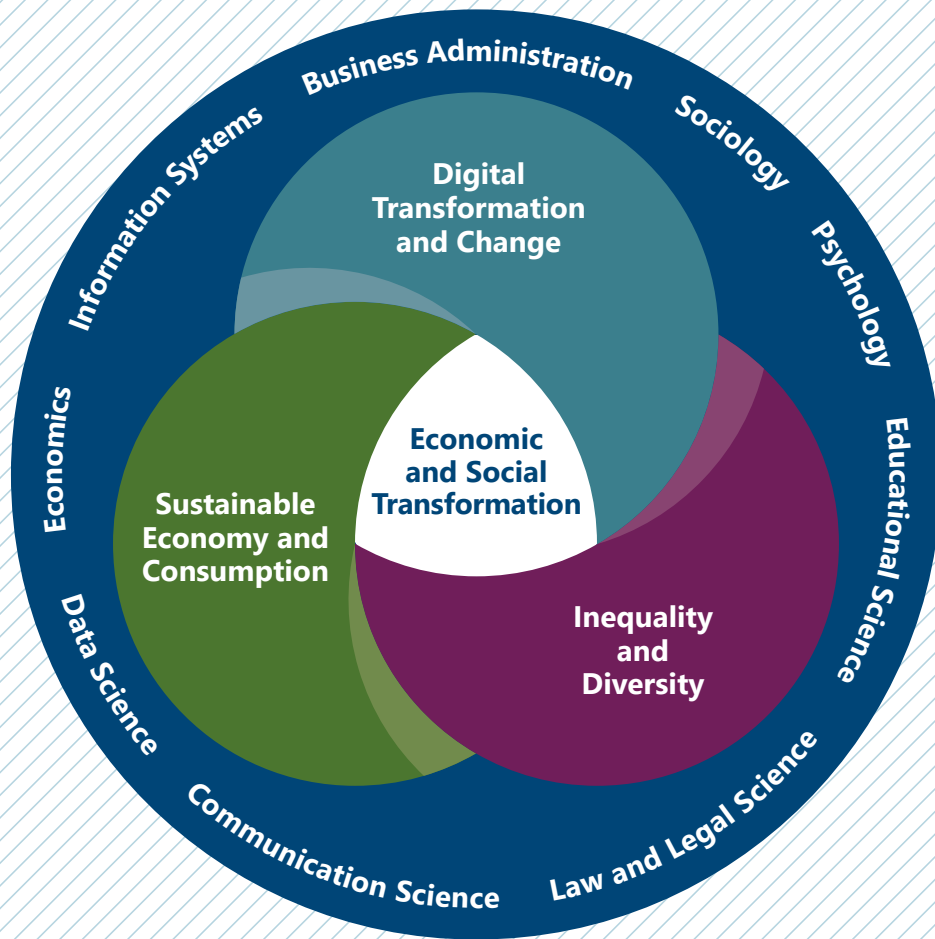


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1.

Focus Areas of the Faculty of Business, Economics and Social Sciences (BESS)





Innovative solutions for current and future challenges, as expressed in BESS' mission, are dependent on broad and varied perspectives, collaboration, and integrated, multifaceted approaches.

Economic and social transformation is at the heart of research and teaching at BESS. To develop innovative solutions, the dynamic changes in the economy and society are examined, which are caused by technological, ecological, and social developments. The researchers engage in multidisciplinary and interdisciplinary research in three focus areas of major societal relevance:

- Digital Transformation and Change
- Sustainable Economy and Consumption
- Inequality and Diversity

In combination with these focus areas, BESS conducts research across a broad range of topics, including the following application areas:

- Innovation
- Finance
- Work
- Communication
- Economic and Tax Policy
- Administration and Health



Selected Projects

- Privacy and Political Online-Micro-Targeting in Context of the German Federal Election 2021 and European Election 2024 (Prof. Dr. Sabine Trepte, 2024-2026, funded by DFG)
- Junior Research Group Digital Change and Society at the Institute of Communication Science (2022-2027, funded by Gips-Schüle Foundation, Dr. Adrian Lüders)
- ABBA: AI for Business | Business for AI – Cross-university, modular program for the development of AI skills for managers (Prof. Dr. Henner Gimpel, Prof. Dr. Marion Büttgen, Prof. Dr. Caroline Ruiner, Prof. Dr. Mareike Schoop and others, 2021-2025, funded by the BMBF, the Baden-Württemberg Ministry of Science, Research, and Arts, and two other state ministries)

Selected Publications

- Epidemic Effects in the Diffusion of Emerging Digital Technologies: Evidence from Artificial Intelligence Adoption (Dahlke, J. et al., 2024, Research Policy)
- Stress from Digital Work: Toward a Unified View of Digital Hindrance Stressors (Gimpel, H. et al., 2024, Information Systems Research)
- Shaming for Tax Enforcement (Dwenger, N. and Treber, L., 2022, Management Science)

Trust in AI

Artificial intelligence (AI) is increasingly used in medical image diagnosis. A huge potential is seen in the collaboration of humans with their holistic view and narrowly focused AI-based algorithms. However, trust has to be carefully calibrated to fully exploit the potential of this collaboration and reap the societal benefits of this technology.

In the project "ReGInA" (Responsibility Gaps in Human Machine Interaction: The Ambivalence of Trust), the Department of Economic and Social Ethics of the University of Hohenheim investigated the potential dangers of placing too much or too little trust in machines when making medical decisions. Its partners were the Technische Hochschule Ingolstadt, the Catholic University of Eichstätt-Ingolstadt, and the hospital in Ingolstadt. The team focused on the interaction between doctors and AI-based recommendation services when interpreting medical images for diagnosis.

The project results resulted in several peer-reviewed papers that are relevant for various AI applications in

the medical and other domains. They add a new layer to the scientific evaluation of AI recommendation services. In line with the requirements of human-centered design principles, the project team placed the doctors themselves and the doctor-patient relationship at the center of the research. In addition, design paradigms for AI-based recommendation services that allow the calibration of trust were developed.

The project results helped to systematically incorporate the ambivalence of trust in AI into the societal debate. The research of the project team was discussed in several panel discussions at public events, in publicly accessible podcasts as well as in newspaper articles (including the Neue Zürcher Zeitung). The strong public interest in the project helped to attract funding for a follow-up project that will investigate the impact of methods of explainability of trust in AI.

Contact: Prof. Dr. Matthias Uhl
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How Tech Companies Advance Sustainability through Artificial Intelligence

Tech companies face increasing pressure to align their operations and innovations with global sustainability goals. Artificial Intelligence (AI) plays a dual role: it can contribute to sustainability (AI for Sustainability) but also raises concerns about its own environmental and societal impacts (Sustainable AI). Understanding how companies strategically approach these intertwined challenges is crucial for advancing sustainable development.

This research was conducted within the field of AI and sustainability. It involved developing a novel, multidisciplinary AI x Sustainability framework, the first of its kind, to understand corporate strategies in this field of research. The study included a comprehensive document analysis of six Big Tech companies (Amazon, Google, IBM, Meta, Microsoft, SAP) and an exploratory survey capturing the perceptions of their clients.

One primary output is a strategic framework integrating three independent dimensions of AI and sustainability, providing a holistic view of corporate strategies in this field. Furthermore, the study offers a structured overview of current AI x Sustainability initiatives of Big Tech companies through document analysis and empirical insights into client perceptions. The results were published open access in Industrial

Marketing Management along with a publicly available coding of the initiatives.

(<https://doi.org/10.1016/j.indmarman.2024.03.010>)

The paper generated substantial interest among academic, corporate, and public audiences. It was integrated into academic teaching, where business students – future decision-makers – actively engaged with its findings. It sparked practitioner interest, leading to inquiries from practice. The research has been broadly disseminated via the communication channels of IÉSEG School of Management and the University of Hohenheim, including website articles, newsletters, a YouTube interview, various social media posts, and a podcast episode. The paper has also received media coverage in various outlets, highlighting its relevance and societal resonance. These efforts contributed to shaping strategic thinking in tech companies and advancing the public discourse on sustainability and AI.

Authors: Felix Zechiel, Marah Blaurock, Ellen Weber, Marion Büttgen (all University of Hohenheim, Germany) & Kristof Coussement (IÉSEG School of Management, France)

Contact: Prof. Dr. Marion Büttgen
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1.2 Sustainable Economy and Consumption

BESS analyses how economic activities and consumer behavior can be shaped to become more ecologically, socially, and economically sustainable. The research focuses on how companies, consumers, and political actors can use resources efficiently, reduce emissions, and establish fairer production and consumption patterns, individually or collectively. Topics such as the circular economy, responsible consumption, good working conditions, and the impact of climate change on the economy are analyzed. The aim is to promote sustainable business models and consumption habits that are economically viable and contribute to protecting the planet and social justice.

This focus area is also highly relevant in teaching, as it raises awareness amongst students about the urgency of sustainable solutions and the importance of acquiring the skills to identify, implement and manage them.



Selected Professors



Prof. Dr. Bernd Ebersberger

- Innovation, Sustainability, and Transformation
- Management of Innovation
- Innovation and the Future



Prof. Dr. Siegmund Otto

- Sustainable Artificial Intelligence and Algorithms
- Sustainable Motivation and Behavior
- Human-Computer Interaction



Prof. Dr. Franziska Schünemann

- Material, Industrial, and Energetic Use of Sustainable Resources
- Global Food Security and Global Trade
- Economic Change – Bioeconomy as an Economic Factor, Circular Bioeconomy
- German and European Biofuel and Energy Policy in a Global Context



Selected Projects

- How do Influencers Cultivate Ideas about Nature and Environmental Behavior? (Prof. Dr. Wolfgang Schweiger, 2024-2027, funded by the DFG)
- Preventing the Rejection of Attitude-Inconsistent Arguments (Dr. Kevin Winter, 2024-2027, funded by the DFG)
- Autonomy and Control in Digital Work Contexts of High-Reliability Organizations (ANDROMEDA) (Prof. Dr. Caroline Ruiner, 2020-2023, funded by the DFG, a joint project with the University of Göttingen)

Selected Publications

- Realizing the Full Potential of Behavioural Science for Climate Change Mitigation (Nielsen, K.S. et al., 2024, Nature Climate Change)
- Hybrid Intelligence for Reconciling Biodiversity and Productivity in Agriculture (Berger, T. et al., 2024, Nature Food)
- Effects of profit-driven cropland expansion and conservation policies (Schneider, J.M. et al., 2024, Nature Sustainability)

Engaging Citizens in Soil Science

Healthy soils are the foundation of food security, biodiversity, and climate protection – yet across Europe, they are increasingly under threat. The Horizon Europe project ECHO (2023–2027) addresses this challenge by actively involving citizens in soil research. In 28 local citizen science initiatives, people collect soil samples, participate in workshops, and build knowledge around soil health. This creates a shared awareness of soils – rooted in local communities.

ECHO is supported by digital tools such as the EchoSoil app, an interactive soil sampling kit, factsheets, educational games, explanatory videos, regular newsletters, and an active presence on LinkedIn, Facebook, YouTube, and its dedicated website. One key expected output is the ECHOREPO – an open, long-term soil data portal linked to the EU Soil Observatory. In May 2025, the project began sampling at over 16,500 sites across Europe.

A major impact is to empower citizens to take action for the protection and restoration of soils – by enhancing their knowledge, awareness, and capacity to act. ECHO provides data and fosters new, democratic forms of governance for sustainable soil management.

What makes ECHO truly unique is its bottom-up approach: citizens are not just participants but drivers of change for soil health across Europe.

Project webpage: <https://echosoil.eu/>

Contact: Prof. Dr. Siegmund Otto
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The background of the entire page is a collage of images. At the top, a hand holds a green pen over a desk with various papers, including one from 'UNIVERSITÄT HOHENHEIM'. To the left, a tablet is visible. At the bottom, a hand with red nail polish holds a blue pen over a list of items: 'Schuhe', 'Accessoires', 'Taschen & Rucksäcke'. To the right, there's a photo of a person in a green shirt with a heatmap overlay, and a 'SALE - JETZ' sign.

The Psychology of Wind Farm Opposition – Investigating the Impact of Conspiracy Beliefs

Although the energy transition is widely accepted in society, local wind farm projects often face resistance from the local population. To better understand what drives wind farm opposition, the team at the Department of Sustainable Behavior and Management investigated the phenomenon. Dr. Winter and coauthors found that misinformation and conspiracy theories about wind farms are widespread across several countries (Germany, Australia, UK, US) and that they can fuel opposition. This work was published in two Nature journals and attracted considerable media attention, including interviews at Tagesschau.de, SWR Aktuell and Der Spiegel. Moreover, the study results were extensively discussed on platforms like Reddit and included in the German Wikipedia article on wind energy.

Researchers from the department were invited to speak about the findings in front of professional and lay audiences at events organized by NABU or

Germanwatch and were requested to consult with local communities. In this way, our research informed the public debate about wind farm opposition and contributed more broadly to progress on the energy transition.

Currently, Jun.-Prof. Dr. Henn, Dr. Winter, and Ms. Ströbele are conducting several field studies to learn more about the role of conspiracy beliefs in the respective region's local dynamics related to wind energy protests.

Publications:

<https://doi.org/10.1038/s41467-024-53278-2>;

<https://doi.org/10.1016/j.jenvp.2025.102620>;

<https://doi.org/10.1038/s41560-022-01164-w>

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1.3 Inequality and Diversity

BESS examines the role of economic, social, and demographic diversity in different contexts. For example, the of income or wealth distribution in different economies and how social and demographic factors affect individual opportunities, access to education, and the labor market as well as political and social participation. The research aims to elucidate the causes and consequences of inequality and to develop strategies to promote equal opportunities and inclusion.

This focus area also plays a vital role in teaching, as students learn about diversity and inequality and acquire competencies for fostering diversity, equality, and inclusion.



Selected Professors



Prof. Dr. Ulrike Fasbender

- Age Diversity in Organizations
- Aging in the Work Context
- Age-Inclusive Management
- Age Discrimination at the Workplace and How to Avoid It
- Learning Across the Lifespan
- Knowledge Transfer Between Age Diverse Co-Workers



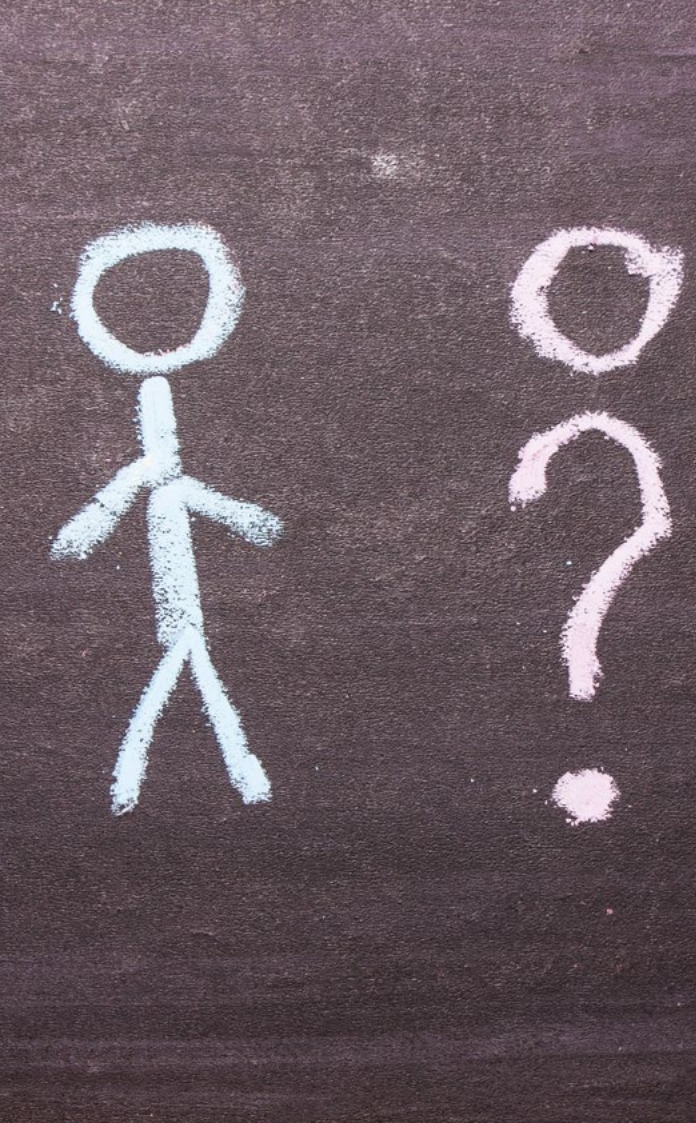
Prof. Dr. Nadja Dwenger

- Geographical Inequalities and Regional Decline
- Eastern Germany
- Distributional Effects of Administrative Actions



Prof. Dr. Sibylle Lehmann-Hasemeyer

- **Regional Inequality:** Analyzing the Importance of Local Financial Institutions (Banks and Stock Exchanges) for the Establishment and Survival of Small and Medium-Sized Enterprises
- **Diversity:** Differences in Saving and Investment Behavior Between Different Individuals (Women, Age Groups, Urban and Rural) in Different Generations After the First World War



Selected Projects

- Overcoming Societal Tensions in Europe: Can Age-Diverse Friendships be the Solution? (Prof. Dr. Ulrike Fasbender, 2024-2028, funded by the VolkswagenStiftung, a joint project with international partners)
- Income Inequality and Social Mobility in 100 Years of German Industrial History – A Case Study of Workers and Employees of the Machine Factory Esslingen (Prof. Dr. Sibylle Lehmann-Hasemeyer, 2021-2024, funded by the DFG)
- Land and Labor Dynamics in the Future of African Transformation (Prof. Dr. Franziska Schünemann, 2020-2021, funded by the DFG)

Selected Publications

- The Effects of Training Incidence and Planned Training Duration on Labor Market Transitions (Fitzenberger, B. et al., 2023, Journal of Econometrics)
- National Diversity at Conferences of the International Communication Association (Scharkow, M., Trepte, S., 2023, Annals of the International Communication Association)
- The Time and Frequency of Unrelated Diversification (Pinheiro, F.L. et al., 2022, Research Policy)

Investments in Preschool Education in Japan

Economists agree that investing in early childhood education programs benefits the children involved and society. In Japan, parents can enroll their children in two competing preschool institutions: an education-oriented preschool (i.e., kindergarten) that provides about four hours educational instruction per day, or a care-oriented preschool (i.e., nursery school) that provides care for parents who are unable to provide care for their child for work or other reasons. Due to their importance, Japan decided to make preschool education and childcare free from October 1st, 2019 onwards.

In a research project in collaboration with scholars in Japan, members of the Department of Econometrics and Empirical Economics studied the causal effect of differential preschool enrollment on cognitive and socioemotional development during adolescence. Our findings suggest that education-oriented preschools are particularly beneficial for children from disadvantaged backgrounds. These preschools provide an excellent opportunity to reduce existing inequalities and level the playing field at an early age.

In light of our findings, Prof. Hideo Akabayashi from Keio University, one of the coauthors, was invited to present our work to the Japanese Ministry of Education, Culture, Sports, Science, and Technology (MEXT) to justify the government's significant investments in early childhood education. The presentation at MEXT marked a meaningful step towards connecting our academic research with real-world policy. By contributing empirical evidence to a national dialogue, our work underscored the potential of early childhood investments to foster more equitable outcomes across generations. While policy change is often gradual, moments like these signal the growing recognition that rigorous research can – and should – inform decisions that shape the future of a society.

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Model 1

Moderators

Age; Gender; Income

Mediators

Product/Brand
Attitude

+

Unlocking Social Mobility in Entrepreneurship

While diversity discussions in entrepreneurship often focus on gender or migration background, one important dimension has been largely overlooked: social class. Supported by third-party funding from the Bertelsmann Stiftung, the Entrepreneurship Research Group conducted a large-scale empirical study on how social origin shapes access to innovative and growth-oriented start-ups in Germany. Drawing on data from over 3,000 start-ups and nearly 400 founder surveys, the study highlighted persistent patterns of inequality – only 6.7% of founders come from non-academic, low-income working-class families, even though they show comparable innovation and growth performance.

The results fed into a widely circulated policy paper (Soziale Mobilität und Gründung, 2025), which provided evidence-based recommendations to foster a more inclusive start-up ecosystem. Leveraging the

Bertelsmann Stiftung's extensive network, the brief was shared with German parliament members and policy stakeholders, sparking national dialogues on entrepreneurship and social mobility. Beyond policy, the research team presented the study at the Social Diversity Summit of Netzwerk Chancen in Berlin, where socially mobile individuals joined a dedicated workshop on overcoming inequality in entrepreneurship. Building on this momentum, a follow-up panel discussion is planned at Bertelsmann, featuring prominent figures including Joe Kaeser, former CEO of Siemens.

Authors: Leif Brändle (University of Hohenheim, Germany), Julia Scheerer (BertelsmannStiftung, Germany)

Contact: Dr. Leif Brändle
(leif.braendle@uni-hohenheim.de)

Lehrstuhl für Unternehmensführung

6





Selected Projects

- Cooperatives as New Labor Market Organizations for External Workers – Revitalization of Economic Democracy? (Prof. Dr. Caroline Ruiner, 2024-2027, funded by the DFG)
- Building Fiscal Capacity (FISCAP) (Prof. Dr. Nadja Dwenger, 2020-2023, funded by the DFG)
- Modeling Physician Scheduling for High-Cost Areas in Hospitals (Prof. Dr. Katja Schimmelpfeng, 2021-2023, a joint project with the University of Augsburg, funded by the DFG)

Selected Publications

- The Economics of Capital Allocation in Firms: Evidence from Internal Capital Markets (Hoang, D. et al., 2024, Management Science)
- Through Rose-Tinted Glasses: How Inducing and Resolving Curiosity Makes Consumers Less Sceptical and Improves Their Product Evaluations (Hüttl-Maack, V. et al., 2024, Journal of Consumer Psychology)
- Diminishing Benefits of Urban Living for Children and Adolescents' Growth and Development (Mishra, A. et al. 2023, Nature)

Influence on German Tax Jurisprudence and Legal Practice

In a complex and ever-evolving tax system, legal clarity and consistent interpretation of tax law are essential for businesses, courts, and legal professionals. Especially in corporate and partnership taxation, practitioners and judges depend on authoritative guidance grounded in academic insight and judicial experience.

Prof. Dr. Roland Wacker, Honorary Professor at the University of Hohenheim and former Presiding Judge of the First Senate of the German Federal Fiscal Court (Bundesfinanzhof), continues to shape fiscal jurisprudence through prolific legal scholarship. His long-standing commentary in the influential tax code compendium Ludwig Schmidt (Begr.) is widely recognized among academics, judges, and tax professionals. In parallel, he frequently lectures at the German Lawyers' Institute (DAI), directly engaging with the legal community.

Wacker's recent commentaries have been cited by the Federal Fiscal Court in several landmark decisions (e.g.,

BFH IV R 11/22; IV R 28/23; I R 12-13/21; IV R 24/22), underscoring the ongoing relevance of his work. His detailed analysis of tax norms contributes to a consistent doctrinal foundation for high court judgments and serves as an interpretative compass for lower courts and practitioners alike.

Wacker's research has influenced the reasoning of Germany's highest tax court and helped to shape the application of tax law across jurisdictions. His lectures at the DAI further support the transfer of this knowledge to the legal profession, improving tax advisory practice and enhancing legal certainty for businesses. His academic work bridges the gap between doctrinal development and practical application, demonstrating how research-based legal commentary can directly inform adjudication and professional education.

Contact: Prof. Dr. Roland Wacker, Prof. Dr. Ulrich Palm (steuerrecht@uni-hohenheim.de, palm@uni-hohenheim.de)

A man with a beard and glasses, wearing a dark suit and tie, is shown in profile, smiling and gesturing with his hands as if in a meeting. He is seated at a desk with a laptop and some papers. The background is blurred, showing what appears to be a modern office or conference room. A blue semi-transparent banner is overlaid on the left side of the image, containing the text '2. Recent Changes in Professorial Staff'.

2.

Recent Changes in Professorial Staff

BESS currently has 45 full-time professors and additional associate and honorary professors. In 2024 and at the beginning of 2025, three new colleagues joined the team:

- Prof. Dr. Daniel Graziotin, Information Systems and Digital Technologies
- Prof. Dr. Matthias Uhl, Business and Social Ethics
- Prof. Dr. Philipp Weinschenk, Economics: Information and Uncertainty



Prof. Dr. Daniel Graziotin



Prof. Dr. Matthias Uhl



Prof. Dr. Philipp Weinschenk

In addition, a former tenure-track (junior) professor was appointed as a full professor:

- Prof. Dr. Franziska Schünemann, Bioeconomy



Prof. Dr. Franziska Schünemann

After many years of successful work at BESS, two colleagues retired in 2024 and at the beginning of 2025:

- Prof. Dr. Stefan Kirn retired more than two decades after joining BESS and serving as the head of the Department of Information Systems 2.
- Prof. Dr. Ulrich Scheurle retired after more than three decades at BESS, after serving as a senior academic advisor and long-standing member of the faculty council.



Prof. Dr. Stefan Kirn



Prof. Dr. Ulrich Scheurle

A woman with blonde hair, wearing a black blazer over a blue top, is standing and gesturing with her right hand while speaking. She is in a meeting room with other people seated around a table. A large potted plant is visible in the background. A dark blue semi-transparent banner is overlaid on the left side of the image, containing the number '3.' and the title 'Strategic Research Objectives'.

3.

Strategic Research Objectives



BESS' strategy centers on four initiatives to support the faculty's mission. These strategic initiatives are: High-Impact Research, Societal Outreach, Growing Internationally, and Impactful Teaching and Learning.

In the strategic initiative High-Impact Research, BESS has four goals and multiple objectives to support these goals:

- 1. BESS aims to produce impactful intellectual contributions in its three focus areas. The objectives are to publish research results that are well-regarded by the scientific community and to increasingly practice open science.**
- 2. BESS aims to foster research collaboration and discourse. The objectives are to make available a shared research infrastructure that supports BESS' researchers, to provide seed funding for groups of scholars who jointly take up new research topics, to foster institutionalized collaboration, and to support the discourse in the wider academic community.**
- 3. BESS aims to foster academic careers. The objectives are to provide an inclusive, productive research environment for doctoral and post-doctoral researchers and to create visibility and recognition for outstanding work by early career researchers.**
- 4. BESS aims to strengthen third-party funding activities. The objectives are to acquire funding for (collaborative) research projects, to uphold cooperation with the other faculties of the University of Hohenheim, and to actively manage research consortia.**

4.

BESS' Approach to Measuring Research Performance and Impact





The approach to research assessment is goal-oriented and aligned with high-impact academic objectives. The approach reflects our perspective on research performance and impact, complemented by metrics that ministries, third-party funding organizations, and rankings apply when assessing our performance. Research output is understood as multidimensional, with an impact extending beyond publications in international double-blind peer-reviewed journals. Accordingly, a combination of quantitative metrics and qualitative indicators is employed. Diverse disciplinary research and publication cultures are recognized as equally valuable, each contributing distinct practices and standards. Since research, teaching, and societal outreach are interrelated, some metrics and indicators address multiple areas. The assessment framework emphasizes responsibility, with careful attention to the limitations of measuring research performance and impact. Not everything important can be measured. Not everything measurable is important, either. Evaluation is conducted with caution, humility, and contextual awareness. A pragmatic balance is sought between effort and completeness, recognizing the inherent imprecision of assessment processes. Transparency is ensured through open data collection and analysis within BESS.

Influence of DORA on Research Assessment Practices

The **San Francisco Declaration on Research Assessment (DORA)** emphasizes the diverse nature of research outputs, ranging from articles and data to software and trained researchers. It critiques the overreliance on journal-based metrics such as the journal impact factor, citing their limitations. While acknowledging the continued importance of peer-reviewed publications, the declaration advocates a broader and more nuanced assessment of research effectiveness. Key institutional recommendations include prioritizing the scientific content of work over publication metrics in hiring and promotion decisions, and recognizing the value of all research outputs, such as datasets and software, alongside qualitative impact measures, including policy and societal influence.

DORA's recommendations inform BESS' practices in research assessment. The assessment of scientific research at BESS considers various outputs, including peer-reviewed publications and quantitative data, among other forms of scholarly contribution. Due to their well-documented limitations, journal impact factors are not used as indicators of research quality. The evaluation framework outlined in this research report is designed to reflect the multifaceted nature of research contributions and explicitly excludes the assessment of individual researchers. It is not intended to inform decisions related to hiring, promotion, or major funding allocations.

Influence of CoARA on Research Assessment Practices

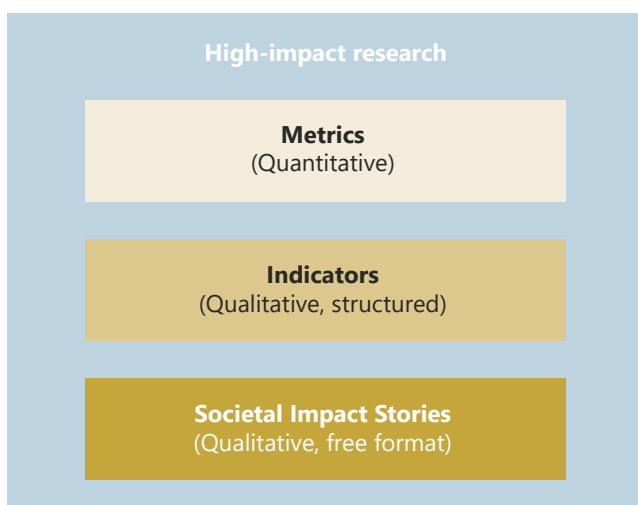
The **Coalition for Advancing Research Assessment** (CoARA) suggests many important commitments to foster more inclusive, responsible, and effective research evaluation practices. Key principles include recognizing diverse research contributions and career paths, aligned with the specific needs and contexts of different research areas. CoARA advocates the primacy of qualitative assessment, with peer review as a central mechanism, complemented by the responsible use of quantitative indicators. The coalition calls for eliminating inappropriate reliance on journal and publication-based metrics and discourages using rankings in research evaluations. Furthermore, CoARA emphasizes the need for the ongoing review and development of assessment criteria, tools, and processes to ensure they remain fit for purpose and aligned with evolving scholarly values.

The research assessment framework at BESS is grounded in criteria developed through a broad and structured process that is reviewed annually. The approach recognizes diverse contributions beyond peer-reviewed publications, including data stewardship, public engagement, science communication, and advisory activities, while factoring in disciplinary differences in research practices.

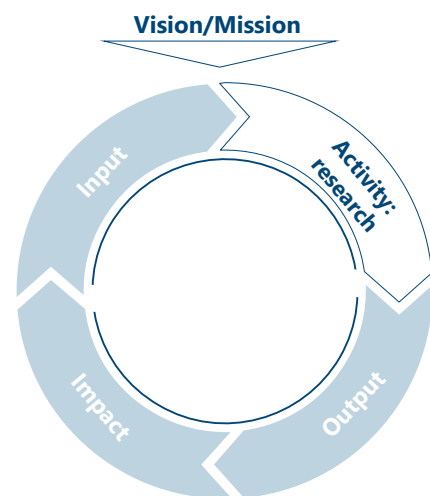
Assessment combines qualitative indicators and impact narratives with the responsible use of quantitative metrics at the faculty level. Although author-based metrics such as citation counts and h-index are included, they are not used in isolation. In line with CoARA's principles, these indicators are embedded in a broader evaluative framework emphasizing context and content.

Overview of research assessment at BESS

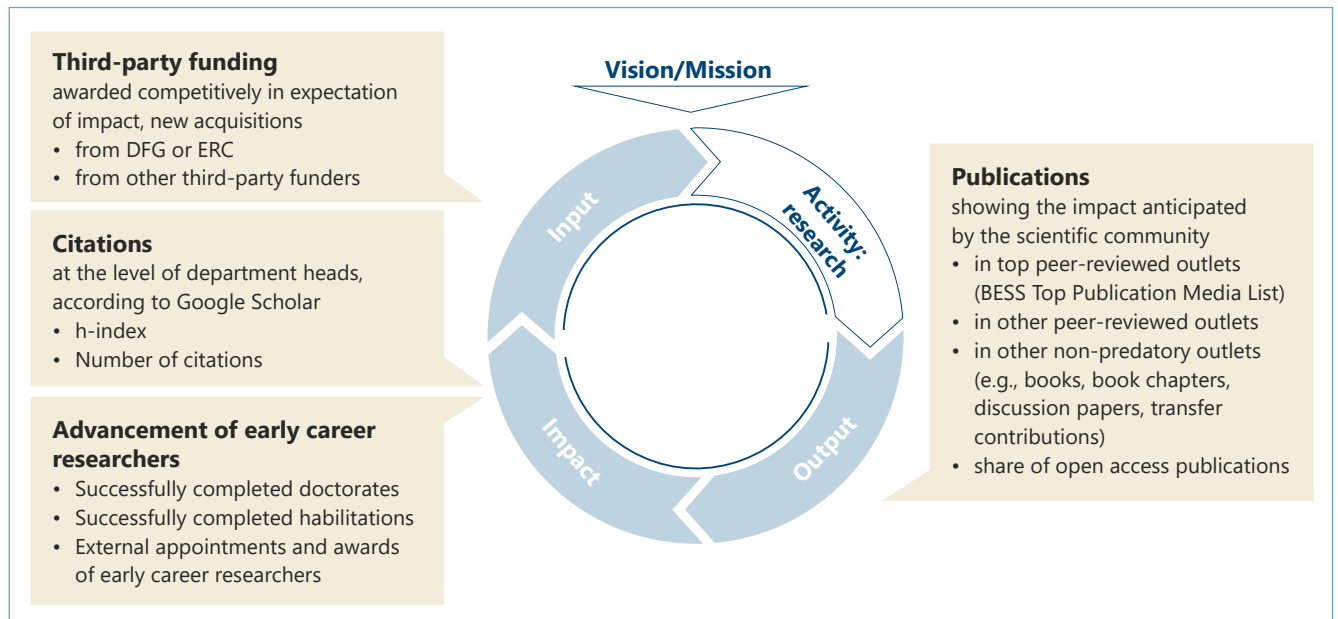
We record research performance and impact using a combination of quantitative and qualitative approaches



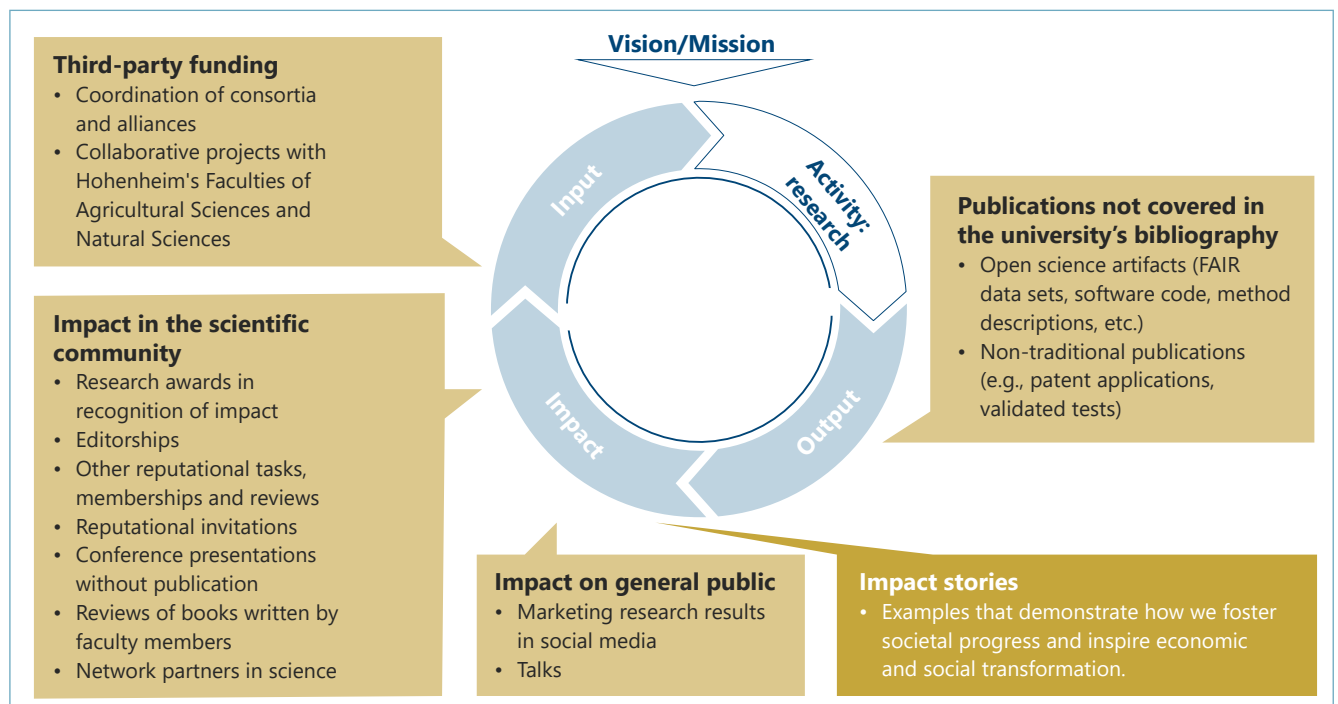
We record input, output and impact but not research activity directly



Quantitative metrics



Qualitative indicators and impact stories



5.

Input into BESS' Research

Anzahl an Smartphone-Unterbrechungen steigt

Mögliche Folgen sind Stress und emotionale Erschöpfung, negativer Einfluss auf Produktivität und Störung der kognitiven Leistungsfähigkeit



Entwicklung einer Android-App, die Dir dabei hilft, besser mit Smartphone-Unterbrechungen im Alltag umzugehen

Deine Teilnahme Session 4

als Dankeschön für
Forschungsprojekt und
tolle Preise





5.1 Basic Endowment, Infrastructure, and Services

As a state university, the University of Hohenheim is funded by the state of Baden-Württemberg. This means that a wide range of resources are available as input for BESS' research. We have staff, buildings, and IT systems. The University of Hohenheim provides central services, for example, in research funding, start-up funding and seed grants, data management, open access publications, access to literature, and high-performance computing.

In BESS, we use some of the state funding to finance specialized, important input for our research, such as the Hohenheim Datalab (DALAHO) and event formats such as the research workshop BESS retreaT (BESST), and an interdisciplinary exchange in the research area Work, Digitalization, Sustainability.

Hohenheim Datalab (DALAHO)

In May 2014, BESS founded the Hohenheim Datalab (DALAHO). Since 2018, DALAHO has been operated by the Core Facility Hohenheim. DALAHO gives researchers and students access to several commercial databases. The database portfolio covers a large spectrum of business and economic data sets, such as:

- CRSP: Stock market data; historical information and market data, such as price, volumes, profits, dividends, historical name data; daily and monthly closing data, such as capital market time series
- S&P Capital IQ: Detailed information on company events; includes mergers and takeovers, private equity, venture capital, spin-offs, IPOs, bankruptcies, stock buyback programs, and others; rating information
- Refinitiv Eikon and Datastream: Stock prices, market capitalization, dividends, etc., for around 75,000 stocks worldwide, including industrial and threshold countries; over 400,000 international macroeconomic time series with indicators for 215 countries. Exchange rates for 45 countries, over 2,000 interest rates

DALAHO also provides consulting on databases and, in cooperation with database providers. It offers training sessions for first-time and advanced users.

5.2 Third-Party Funding

Third-party funds are financial or material resources provided by public or private organizations beyond the university's regular state funding. They include grants, donations, sponsorships, and other benefits based on unilateral or bilateral agreements.

Public third-party funding comes from institutions such as the German Research Foundation (DFG), state or federal ministries or the European Union (EU). Companies, foundations, and associations provide private third-party funding.

All institutes at BESS regularly acquire third-party funding. The following five departments have acquired the largest volume of third-party funding for research, teaching, and societal outreach in the years 2020-2024:

- Department of Sociology | Prof. Dr. Caroline Ruiner
- Department of Business Start-Ups and Entrepreneurship | Prof. Dr. Andreas Kuckertz
- Department of Digital Management | Prof. Dr. Henner Gimpel
- Department of Business and Organizational Psychology | Prof. Dr. Ulrike Fasbender
- Department of Business Administration: Banking and Financial Services | Prof. Dr. Hans-Peter Burghof



5.3 Funding from the German Research Foundation (DFG)

The German Research Foundation (DFG, Deutsche Forschungsgemeinschaft) is Germany's central self-governing research funding organization. It is an attractive, supportive and regular funder of BESS' research.

Recent projects:

- How do influencers cultivate ideas about nature and environmental behavior? (Prof. Dr. Wolfgang Schweiger, 2024-2027)
- Preventing the rejection of attitude-inconsistent arguments (Dr. Kevin Winter, 2024-2027)
- Cooperatives as new labor market organizations for external workers – revitalization of economic democracy? (Prof. Dr. Caroline Ruiner, 2024-2027)
- Privacy and Political Online-Micro-Targeting in Context of the German Federal Election 2021 and European Election 2024 (Prof. Dr. Sabine Trepte, 2024-2026)
- The effect of multilingual product packaging and communication on consumers (Prof. Dr. Verena Hüttl-Maack, 2022-2023)
- Income inequality and social mobility in 100 years of German industrial history – A case study of workers and employees of the Machine Factory Esslingen (Prof. Dr. Sibylle Lehmann-Hasemeyer, 2021-2024)
- To share or not to share? Explaining bidirectional knowledge transfer between younger and older employees from a social comparison perspective (Prof. Dr. Ulrike Fasbender, 2021-2024)
- Modeling physician scheduling for high-cost areas in hospitals (Prof. Dr. Katja Schimmelpfeng, 2021-2023, a joint project with the University of Augsburg)
- Autonomy and control in digital work contexts of high-reliability organizations (ANDROMEDA) (Prof. Dr. Caroline Ruiner, 2020-2023, a joint project with the University of Göttingen)
- Building Fiscal Capacity (FISCAP) (Prof. Dr. Nadja Dwenger, 2020-2023)
- Robust estimation of time-varying moments, mutual information and transfer entropy by means of quantile regression based density forecasts (Prof. Dr. Thomas Dimpfl, 2020-2022)
- Land and labor dynamics in the future of African transformation (Prof. Dr. Franziska Schünemann, 2020-2021)

In addition, Prof. Dr. Franziska Schünemann is a principal investigator in the Cluster of Excellence – Integrative Computational Design and Construction for Architecture (IntCDC) at the University of Stuttgart. A Cluster of Excellence is the DFG's most important and extensive funding program.



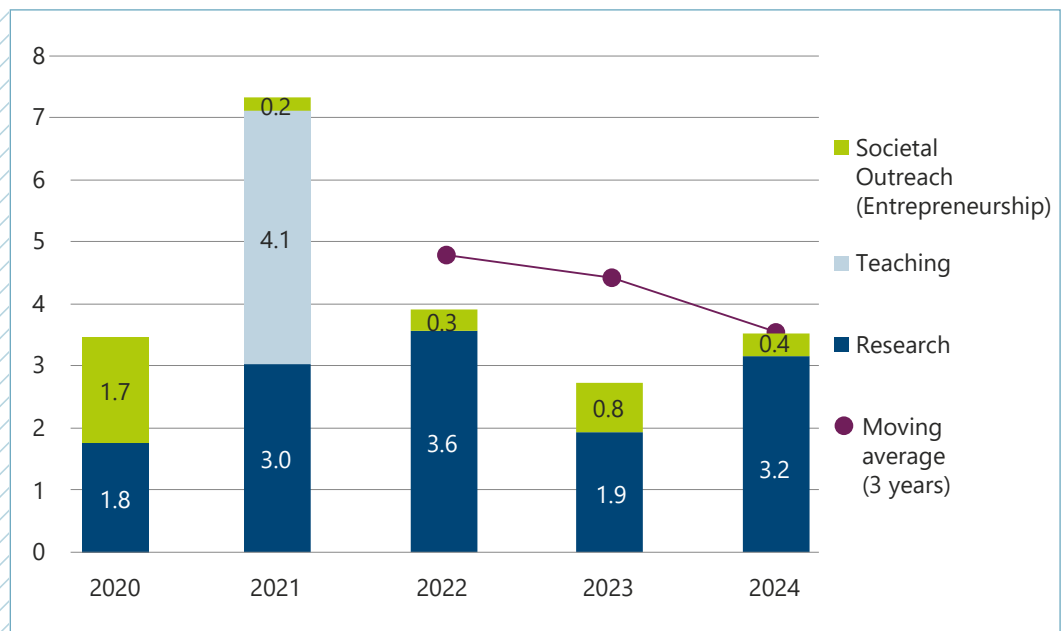
5.4 Volume and Split of Third-Party Funding

BESS' third-party funding volume normally amounts to around three to four million euros secured on an annual basis. 2021 was an unusually successful year as it won three large teaching-oriented projects related to AI, Data Science, and digitalization (ABBA, AIDAHO, DeLLFi).

The spectrum of funders is diverse. The funders providing the largest volume are federal ministries (esp. the Federal Ministry of Research, Technology and Space and the Federal Ministry for Economic Affairs and Energy), foundations, and the German Research Foundation (DFG).

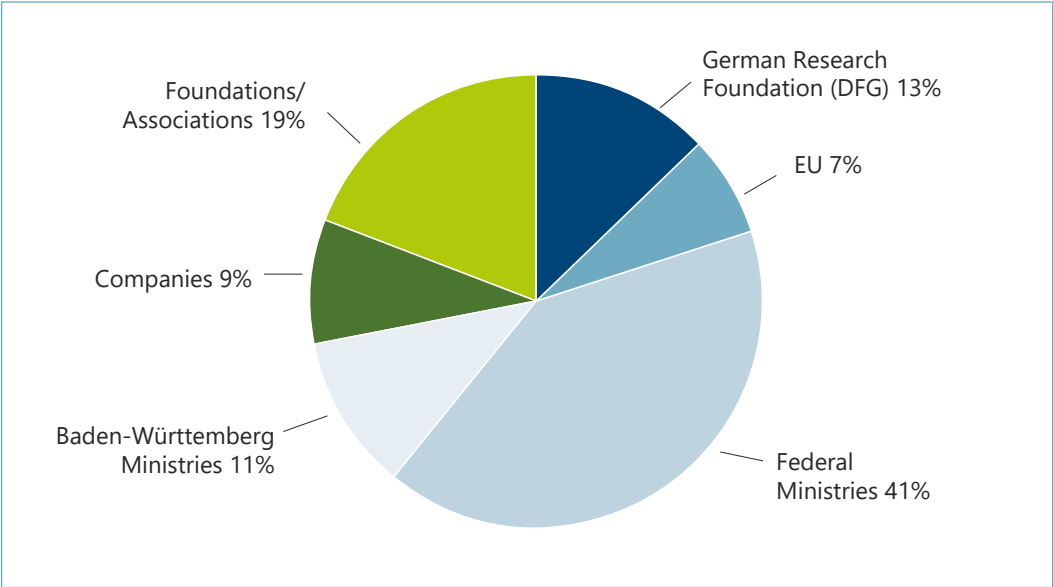
Third-party funding by year of acquisition

in million euros



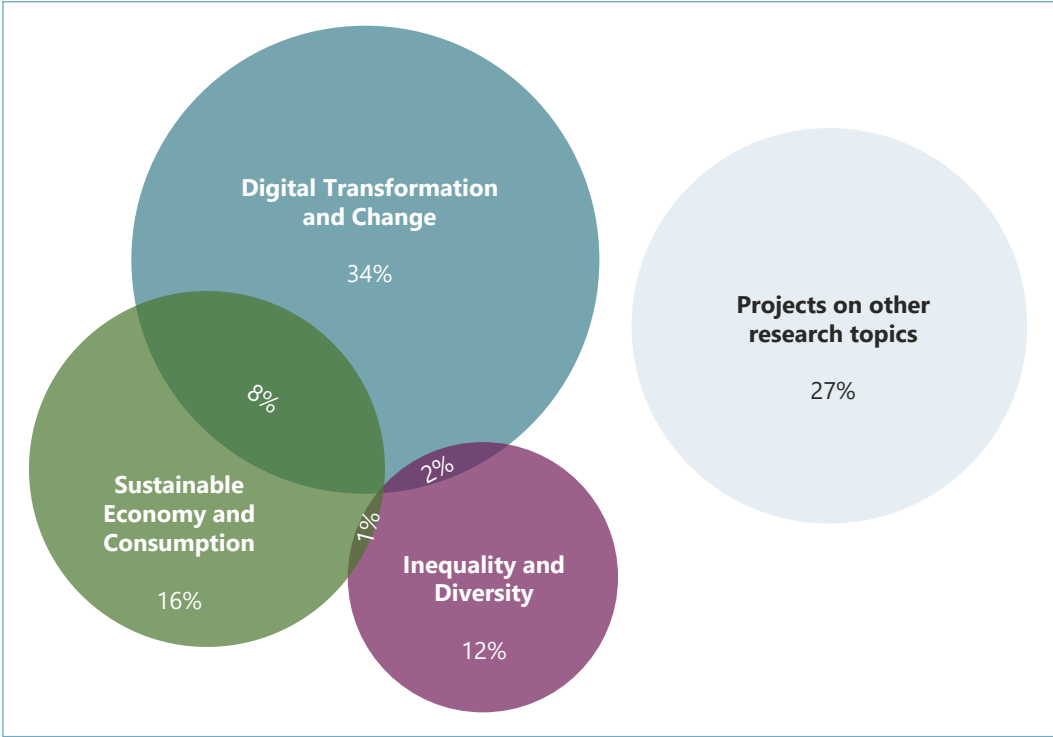
Third-party funding by type of funder

100% equals 21 million euros (2020-2024)



Third-party funding by focus area

100% equals 21 million euros (2020-2024)



The background of the slide is a photograph of a person's hands typing on a black laptop keyboard. The person has light blue nail polish. A dark blue rectangular overlay covers the upper portion of the image, containing the text. In the top left corner of this overlay, there is a light blue semi-circle containing the number '6.'. The overall image has a diagonal line pattern overlay on the right side.

6.

Output from BESS' Research

6.1 Outstanding Publications

BESS publishes impactful intellectual contributions. Although the quality of a scientific contribution stands for itself irrespective of the publication medium, this same medium is often important for the perception and impact of contributions. In recent years, BESS' faculty members have published their research in prestigious journals.

Journals from the list of 50 journals used in the Financial Times Research Ranking (FT50)

1. Academy of Management Journal
2. American Economic Review
3. Contemporary Accounting Research
4. Human Resource Management
5. Information Systems Research
6. Journal of Applied Psychology
7. Journal of Business Ethics
8. Journal of Consumer Psychology
9. Journal of Finance
10. Management Science
11. Research Policy
12. Review of Economic Studies
13. Review of Finance
14. Review of Financial Studies

Other high-impact journals

15. Nature
16. Nature Climate Change
17. Nature Communications
18. Nature Food
19. Nature Medicine
20. Nature Sustainability
21. Science
22. The Lancet

All institutes and departments at BESS publish their research results. The following five departments have published the most in the years 2021-2024:

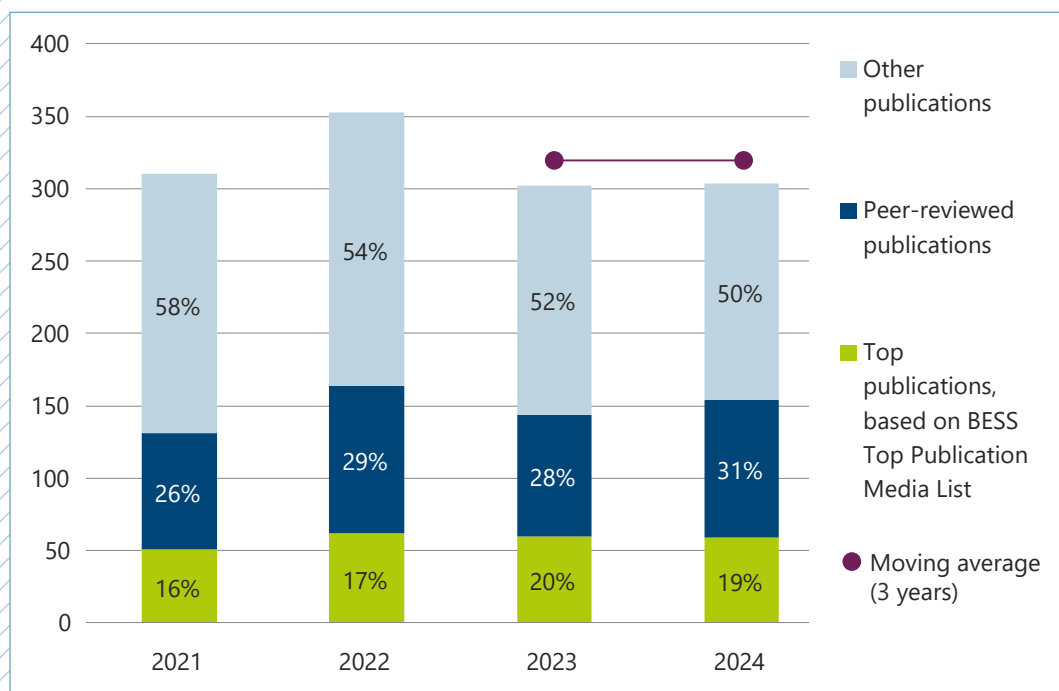
- Department of Business Administration: Business Taxation and Auditing | Prof. Dr. Holger Kahle
- Department of Digital Management | Prof. Dr. Henner Gimpel
- Department of Business Start-Ups and Entrepreneurship | Prof. Dr. Andreas Kuckertz
- Department of Business Administration: Accounting & Finance | Prof. Dr. Dirk Hachmeister
- Department of Economics: Innovation Economics | Prof. Dr. Andreas Pyka

6.2 Publication Volume and Categorization

BESS' researchers typically publish around 300 articles a year. Around 20% of these publications appear in top publication media and around 30% in other peer-reviewed publication media.

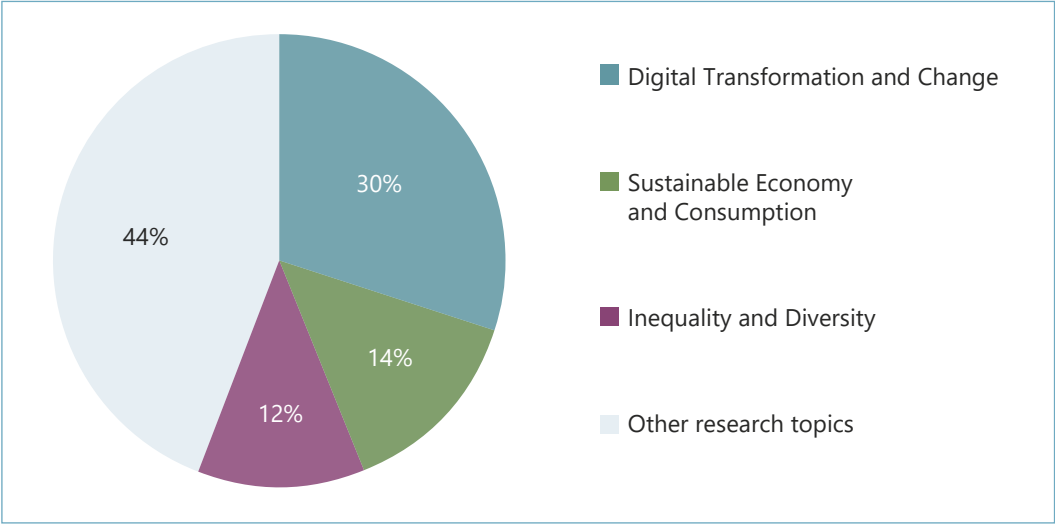
The categorization as top publication media follows the BESS Top Publication Media List. This list was initially filled with the Australian Business Deans Council (ABDC) Journal Quality List (A* and A journals) and the International CORE Conference Ranking (ICORE; A* and A conference proceedings). In addition, all "Science" journals published by the American Association for the Advancement of Science (AAAS) and the journals published by Springer Nature with a name starting with "Nature" are deemed to be top publications. The list is regularly revised based on BESS' expertise, external rankings, and performance indicators.

Publications by year and quality rating



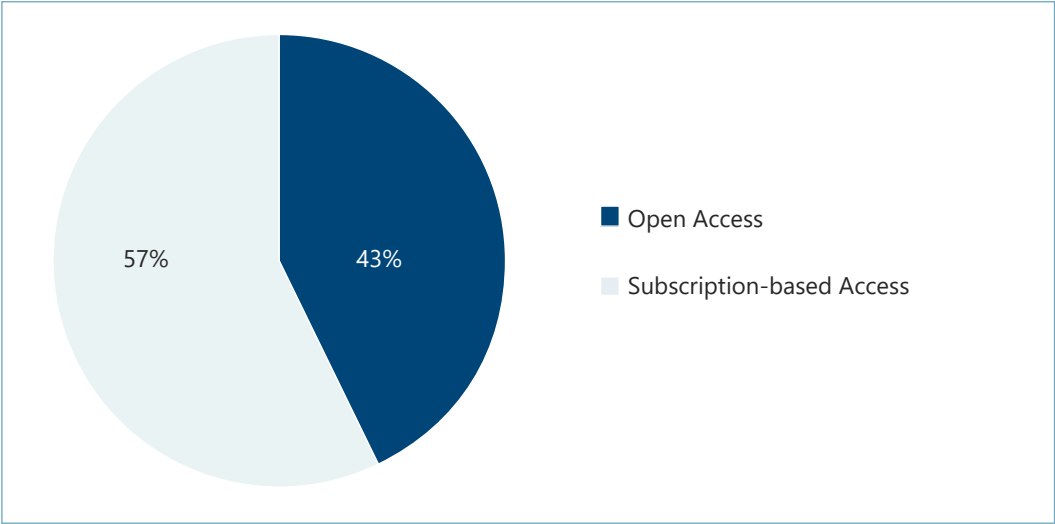
Publications by focus area

100% equals 1,268 publications (2021-2024)



Publications by access

100% equals 1,268 publications (2021-2024)



7.

Impact of BESS' Research and Early Career Researchers

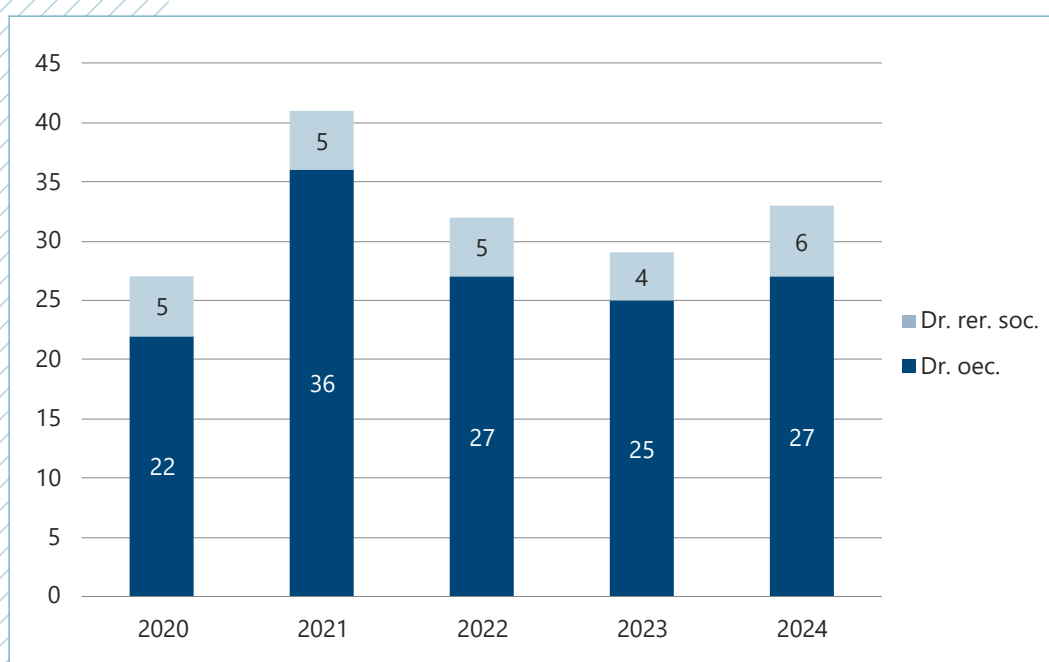


7.1 Support of Early Career Researchers

Doctoral candidates

Training doctoral candidates for research is an important component for BESS. By contributing to their professional and personal development, BESS has a direct impact on these individuals and an indirect impact on their future places of work in academia, business, and society. Each year, about 30 researchers complete their doctorate at BESS.

Completed doctorates by year and degree



Post-doctoral researchers

Around 30 post-doctoral researchers work at BESS. BESS contributes to their professional and personal development. It impacts these individuals directly and their future places of work in academia, business, and society indirectly.

In 2024, two of these post-doctoral researchers completed their habilitations.

- PD Dr. Karsten Schweikert's habilitation thesis is titled "Essays in Time Series Econometrics"
- PD Dr. Michael Trost's habilitation thesis is titled "Essays on Epistemic Game Theory and Theoretical Industrial Organization"

Publishing research results is key to the professional development of post-doctoral researchers. Recent examples of their publications are:

- Goldman, N., **Lampenius, N.**, Radhakrishnan, S., Stenzel, A., & Almeida, J. E.F. (2024). IRS scrutiny and corporate innovation. *Contemporary Accounting Research*, 41(1), 391-423.
- **Asmus-Bluhm, G.**, Eichenauer, V. Z., Fuchs, A., & Parks, B. (2024). Does India Use Development Finance to Compete With China? A subnational Analysis. *Journal of Conflict Resolution*, 69(2-3), 406-433
- Zechiel, F., Blaurock, M., **Weber, E.**, Büttgen, M., & Coussement, K. (2024). How tech companies advance sustainability through artificial intelligence: Developing and evaluating an AI x Sustainability strategy framework. *Industrial Marketing Management*, 119, 75-89.
- **Brändle, L.**, Berger, E.S.C., & Howard, M.D. (2025). Crossing Technological Boundaries: Brokerage and the Emergence of Innovation Networks. *Academy of Management Journal*, 68(3), 620-647.
- **Winter, K.**, Hornsey, M.J., Pummerer, L., Sassenberg, K. (2024). Public agreement with misinformation about wind farms. *Nature Communications*, 15, 8888.



Exemplary post-doctoral researcher: Dr. Julia Zeller-Lanzl



Dr. Julia Zeller-Lanzl was a post-doctoral researcher at BESS' Department of Digital Management. She was also a member of the Fraunhofer FIT and co-head of department at the FIM Research Institute for Information Management.

Dr. Zeller-Lanzl researches a wide range of topics like digital work, including new work, hybrid work, and digital leadership, as well as work on digital responsibility, including digital stress and inclusion. This work contributed to BESS' focus areas "Digital Transformation and Change" and "Inequality and Diversity".

With her research, she aims to support organizations sustainably, on technological, organizational, and individual levels in harnessing the opportunities of digitalization and designing work processes that are both efficient and humane. This also contributed to the focus area "Sustainable Economy and Consumption". Thus, her research meaningfully addresses all three of the faculty's thematic focus areas.

In her research, Dr. Zeller-Lanzl employs a broad spectrum of methods, including quantitative approaches such as structural equation models, longitudinal analyses and online experiments, design science research, and qualitative approaches.

In her dissertation at BESS, which she completed with the distinction *summa cum laude*, Dr. Zeller-Lanzl focused on individual information systems and their relationship to digital stress. For this outstanding scientific achievement, she was awarded the Südwestmetall Sponsorship Award by the Verband der Metall- und Elektroindustrie Baden-Württemberg e.V. (Baden-Württemberg Association of the Metal and Electrical Industry) in 2022.

Dr. Zeller-Lanzl regularly publishes articles in internationally renowned journals and conferences. She also serves as a reviewer for various journals and conferences and as a guest editor of a special issue of the journal *Electronic Markets*.

In addition to the above accomplishments, she received the Hohenheim Teaching Award 2022 together with Dr. Valerie Graf-Drasch and Dr. Manfred Schoch. Last but not least, in 2024, Dr. Zeller-Lanzl received the HUTTER Young Researcher Paper Award.

In August 2025, Dr. Zeller-Lanzl became Professor for Digital Innovation & Transformation at the Faculty of Mathematics, Informatics and Natural Sciences at the University of Hamburg.

Selected publications

- Gimpel, H., **Lanzl, J.**, Regal, C., Urbach, N., Becker, J. & Tegtmeier, P. (2024). Stress from Digital Work: Towards a Unified View of Digital Hindrance Stressors. *Information Systems Research*, 1–20.
- Adam, M., Bonenberger, L., Gimpel, H. & **Lanzl, J.** (2024). Human-Centered Design and Evaluation of a NeuroIS Tool for Flow Support. *Journal of the Association for Information Systems*, 25(4), 936–961.
- Becker, J. & **Lanzl, J.** (2023). Segmentation Preference and Technostress: Integrators' vs Segmenters' Experience of Technology-Induced Demands and Related Spill-Over Effects. *Information & Management*, 60(5), Artikel 103811, 1–10.
- **Lanzl, J.** (2023). Social Support as Technostress Inhibitor: Even More Important During the COVID-19 Pandemic? *Business & Information Systems Engineering*, 65(3), 329–343.

7.2 Impact & Appreciation

NewWork4KeyWorker (NW4KW)

Critical infrastructure like healthcare, fire departments, and telecommunication face major challenges, including skilled labor shortages, heavy workloads, and unpredictable conditions. The “NewWork-4KeyWorker” (NW4KW) project was initiated to create sustainable work environments using new work approaches that benefit employees and organizations, thereby enhancing overall resilience.

Funded by the German Federal Ministry of Labor and Social Affairs, the project consortium includes the Demographie Netzwerk, BIT e.V., and the University of Hohenheim’s Department of Sociology. Together with organizations from health care, telecommunication, water management, and a fire department, qualitative interviews and visits identified key action points. These were discussed in workshops to establish focus areas for each organization. Based on that, experimental settings allowed employees and managers to explore new work approaches, supported by management training.

The project yielded tangible results in collaboration, health, knowledge transfer, and participation. A digital action guide was developed, detailing project procedures, key new work concepts for critical infrastructure, and best-practice examples illustrating implementation and important factors. NW4KW actively engaged employees and managers in shaping their workplaces. The concepts and tools serve as models for wider application, supported by transfer activities like public events, networking, social media, podcasts, and mentor training that sustain and spread the knowledge gained.

Contact: Prof. Dr. Caroline Ruiner (caroline.ruiner@uni-hohenheim.de)

How Social Robots Help Fight Isolation

Loneliness is a growing issue in society. The COVID-19 pandemic fueled this issue as social isolation threatened people’s well-being, particularly that of vulnerable groups such as children and older adults. Traditional human-delivered services became limited or inaccessible. This amplified the psychological risks and underlined the need for innovative, socially responsible solutions to mitigate the negative effects of social isolation.

This conceptual study breaks new ground by integrating social robotics and transformative service research to explore how social robots can mitigate the negative effects of social isolation. Drawing on an interdisciplinary foundation of service research, psychology, medicine, and robotics, the authors introduce a typology of robotic service roles—entertainer, social enabler, mentor, and friend—each linked to specific consumer needs and well-being outcomes.

The primary output of this research is the establishment of “Robotic Transformative Service Research” (RTSR) as a new subfield within service science. It provides a guiding framework that links robot capabilities to consumer well-being needs, from hedonic (e.g., emotional uplift) to eudaimonic (e.g., personal growth). The paper was published open access in the Journal of Service Management, ensuring wide accessibility for researchers and practitioners alike.

This research has resonated well beyond academia. It has been featured in radio interviews, print media, and online press, reflecting widespread public and professional interest in the practical potential of social robots to mitigate loneliness. The framework has informed discussions around the ethical deployment of technology in healthcare and education and helps both robot developers and service providers seeking to design inclusive services. By spotlighting the long-term relevance of robotic service beyond pandemic contexts, this research has helped shift societal dialogue about loneliness, care, autonomy, and emotional support in a digitized world.

Publication: <https://doi.org/10.1108/josm-05-2020-0145>
Contact: Marah Blaurock (m.blaurock@uni-hohenheim.de)

Research Findings in Judicial Practice

Modern legal systems increasingly rely on academic legal scholarship to resolve complex constitutional and administrative issues. Courts require in-depth doctrinal analyses to ensure legal certainty, particularly in politically and normatively sensitive areas such as public finance and state organisation.

The team from BESS' Department of Public Law, Financial and Tax Law published extensively on constitutional and administrative law, particularly on fiscal federalism, legal structures of public institutions, and the limits of state power.

Their publications are frequently cited by courts, indicating their relevance beyond academia. Prof. Dr. Palm's research has even been cited by the German Federal Constitutional Court (BVerfG), for instance in the landmark decisions BVerfGE 114, 196 (2005) and BVerfGE 132, 1 (2012). More recently, regional constitutional and financial courts – such as the Verfassungsgerichtshof Baden-Württemberg (2022) and the Finanzgericht Rheinland-Pfalz (2023) – have also drawn on his work when adjudicating cases with significant societal and budgetary implications.

These citations demonstrate the direct influence of legal scholarship on the practice of constitutional adjudication and administrative governance. This research has contributed to shaping judicial reasoning in decisions affecting the institutional architecture of the state and the enforcement of tax law principles. In this way, academic insights have tangibly supported legal practitioners and courts in delivering rulings of broad societal importance.

Contact: Prof. Dr. Ulrich Palm (palm@uni-hohenheim.de)

Efficiency and Stability of the Banking System – The Case of the UniCredit Takeover Bid for Commerzbank

For decades, the research of the Department of Business Administration: Banking and Financial Services centered on financial systems and the characteristics of the German banking system with its unique form of relation banking (Hausbankbeziehung). This research also stresses the importance of competition and institutional diversity for systemic stability and efficiency of banking.

In autumn 2024, UniCredit declared its intention to take over Commerzbank to create a new European Champion. This merger was to have a strong impact on the German banking market and the economy, as Commerzbank is a crucial player in the financing of midcap companies, in particular the so-called hidden champions. Furthermore, the merger was to constitute a further step in the already strong concentration process in European banking, with negative effects on systemic stability ("too-big-to-fail") and competition.

Given these considerations, Prof. Dr. Hans-Peter Burghof represented a sceptical view of the intended merger in the ensuing public debate. Respective positions were cited in national (e.g., ZDF, Zeit, Wirtschaftswoche) and international media (e.g., Bloomberg, Reuters, Financial Times). The basic idea is to enrich the debate with knowledge from our research and thus counteract interest-driven simplifications and prejudices that were brought up by both sides. The same holds for the occasional exchange of views on this merger with politicians, central bankers, regulators, and representatives of involved banks. The impact of these activities on the overall outcome is not quantifiable. The merger as such still hangs in the balance.

Contact: Prof. Dr. Hans-Peter Burghof (burghof@uni-hohenheim.de)

BESS Honors the Achievements of Its Early Career Researchers

HUTTER Young Researcher Paper Award (sponsored by HUTTER GmbH)

Most recent award winners

2025: Dr. Leif Brändle, "Crossing Technological Boundaries: Brokerage and the Emergence of Innovation Networks"

(Brändle, L., Berger E. C., Howard M. D. (2024), Academy of Management Journal) and

Dr. Kevin Winter, "Public agreement with misinformation about wind farms"

(Winter, K., Hornsey, M. J., Pummerer, L., & Sassenberg, K. (2024), Nature Communications)

2024: Dr. Julia Lanzl, "Segmentation preference and technostress: Integrators' vs segmenters' experience of technology-induced demands and related spill-over effects"

(Becker, J. & Lanzl, J. (2023), Information & Management)

2023: Marius Puke, "Honest calibration assessment for binary outcome predictions"

(Dimitriadis, T., Dümbgen, L., Henzi, A., Puke, M., & Ziegel, J. (2022), Biometrika)

2022: Dr. Ivan Žulj, "Order batching and batch sequencing in an AMR-assisted picker-to-parts system"

(Žulj, I., Salewski, H., Goeke, D., & Schneider, M. (2021), European Journal of Operational Research)

2021: Kylie Ann Braegelmann, "Gender matters: market perception of future performance"

(Braegelmann, K. A., & Ujah, N. U. (2020), Managerial Finance)

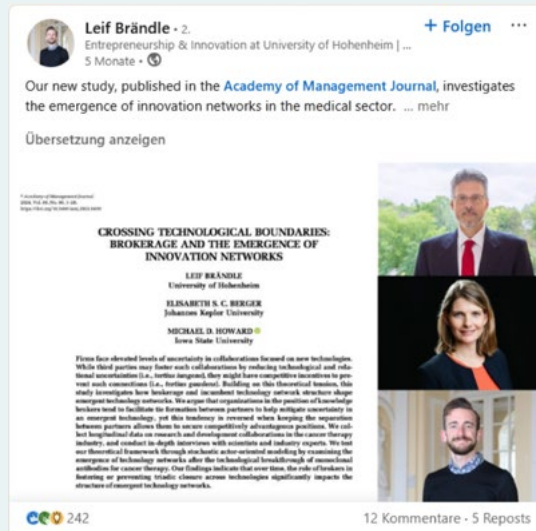
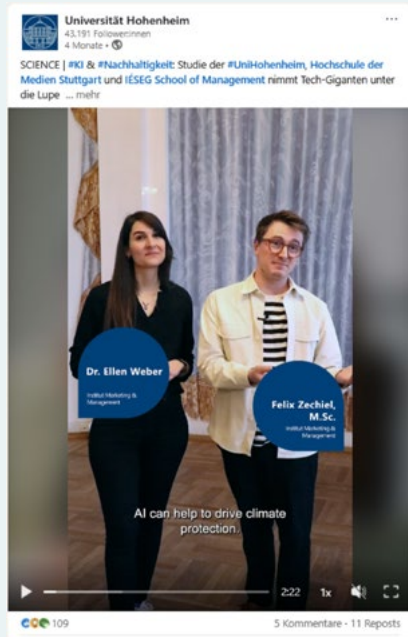
2020: Dr. Micha Kaiser, "Benford's law as an indicator of survey reliability: can we trust our data?"

(Kaiser, M. (2019), Journal of Economic Surveys)

Selected Additional Indicators of BESS' Impact in the Scientific Community

2021-2024

- 37 professors had a total of **104 reputational tasks and memberships** (e.g., DFG review boards, tasks in professional societies, jury memberships, consulting federal ministries)
- 30 professors were active **as editors for 83 journals** (e.g., Group Decision and Negotiation, ACM Transactions on Software Engineering and Methodology, Personnel Psychology, Work, Aging and Retirement)
- 18 professors were **editors of 32 books** with high-quality publishers (e.g., Routledge, Springer)
- 19 professors received a total of **60 prestigious invitations** (e.g., scientific lectures at the German Bundestag, Staatsministerium Baden-Württemberg, and guest residencies at the University of London, University of Massachusetts and University of Insubria)
- 15 professors **hosted or (co-)organized 29 conferences and academic workshops** (e.g., 17th International Conference on Cooperative and Human Aspects of Software Engineering (CHASE 2024), Annual Meeting of the German Finance Association, Munich Behavioral Insurance Workshop, International Early Career Writing and Publication Workshop, ...)
- 39 professors engaged in **114 different activities with national and international network partners in academia** (e.g., guest stays in Hohenheim, joint papers, applications for third-party funding, third-party funded projects)



Let us jointly develop innovative solutions for current and future challenges.

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August 2025

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