

Professor Dr. Robert Obermaier

Chair of Accounting and Control



Master Seminar
„Conducting and Control“
in the winter semester of 2025/2026

Participants: Students in Master's degree programmes

Registration:

- Send the registration documents electronically **in one PDF-document** to:
controlling@uni-passau.de
 - Registration form on the homepage of the chair
 - Curriculum vitae
 - Overview of grades
- Application period: **30.06.2025 - 07.07.2025**

Schedule:

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| • Allocation of seminar places (1st round): | by Fri., 11/07/2025, 12 am |
| • Deadline for withdrawal: | by Mon., 14/07/2025, 9 am |
| • Allocation of seminar places (2nd round): | by Fri., 18/07/2025, 12 am |
| • Kick-off event (attendance appointment): | Wed., 24/09/2025, 10-12 am |
| • Final presentation (attendance appointment): | Thu., 11/12/2025, t.b.a. |
| • Submission: | by Fri., 19/12/2025, 12 am |

Thematic background and goal of the seminar:

- In management, control is essential to ensure that an organization moves in the direction its leaders intend. Traditionally, control is understood in a cybernetic sense—measuring outcomes, comparing them to predefined targets, and taking corrective actions when deviations occur. However, this approach faces limitations when clear targets are absent, outcomes are not easily measurable, feedback is unavailable, or the necessary corrective actions are unclear. As a result, exercising control within (corporate) organizations remains both a practical challenge and a subject of ongoing research.
- Conducting has already been used as a metaphor in management studies, usually portraying the conductor as a leader in full control or as a charismatic and inspirational figure. While this metaphorical approach can be problematic, conducting constitutes an insightful exceptional case of management control. Despite the apparent differences between the domains of conducting and management control, both share the crucial challenge of coordinating the efforts of highly skilled individuals under difficult circumstances to achieve the best possible collective performance.
- We use interview data to investigate how conductors 'control' their ensembles. To this end, students prepare interview transcripts, analyze the interview data using qualitative content analysis methods, and discuss how far the insights can be transferred to the discipline of management control.
- The seminar gives students valuable experience of scientific work, preparing them for thesis writing.
- The seminar paper can be written in German or English.

Introductory literature:

Management Control:

Obermaier, Robert / Grottko, Markus (2017): Controlling in einer „Industrie 4.0“ – Neue Möglichkeiten und neue Grenzen für die Steuerung von Unternehmen, in: ZfbF – Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung, 71(17), p. 111-148.

Pfister, Jan A. / Peda, Peeter / Otley, David (2023): A Methodological Framework for Theoretical Explanation in Performance Management and Management Control Systems Research, in: Qualitative Research in Accounting & Management, 20(2), p. 201-228.

Conducting and Management:

Bathurst, Ralph J. / Williams, Lloyd P. (2013): Managing Musically: How Acoustic Space Informs Management Practice, in: Journal of Management Inquiry, 22(1), p. 38-49.

Mintzberg, Henry (1998): Covert Leadership: Notes on Managing Professionals, in: Harvard Business Review, 76(6), p. 140-147.

Obermaier, Robert (2021): Conducting Control: Some Thoughts on Orchestral Leadership and Beyond, in: Kemény, Ildikó / Kun, Zsuzsanna (eds.): New Perspectives in Serving Customers, Patients, and Organizations: A Festschrift for Judit Simon, Budapest, p. 13-25.

Qualitative Content Analysis:

Gioia, Dennis A. / Corley, Kevin G. / Hamilton, Aimee L. (2013): Seeking Qualitative Rigor in Inductive Research: Notes on the Gioia Methodology, in: Organizational Research Methods, 16(1), p. 15-31.

Kuckartz, Udo (2023): Qualitative Content Analysis: Methods, Practice and Software, 2nd Ed., Los Angeles, Sage.

In specific: p. 160-166 (concerning transcription)
 p. 79-122 (qualitative content analysis)

Mayring, Philipp (2015): Qualitative Inhaltsanalyse: Grundlagen und Techniken, 12. Aufl., Weinheim, Beltz.