

Stefan Schaper  
Lektor  
Institut for Virksomhedsledelse  
**Adresstype: Postadresse.**  
Fuglesangs Allé 4  
2628, M301  
8210  
Aarhus V  
Danmark  
**E-mail:** Stefan.schaper@mgmt.au.dk  
**Mobil:** +4593508672  
**Telefon:** +4593508672



Research interests Research interests and activities at the crossroads of financial- and managerial accounting with a focus on (the relevance of) non-financial information such as Intellectual Capital, risk and social sustainability (ESG) disclosures as well as the interplay between regulation, actors, and organizations. The conjunction of Business Models and performance measurement and management systems.

### Teaching areas

#### *Current teaching responsibilities:*

Course co-responsible and lecturer in Performance Management 10 ECTS MSc course (from Spring 2024)  
Course responsible and lecturer in Accounting Information Systems 5 ECTS MSc course (since Spring 2023)  
Course responsible and lecturer in Management Control Systems: Concepts and Cases, 10 ECTS BSc course (since Fall 2021)  
Lecturer in Management Accounting, 10 ECTS BSc course (since Spring 2017, escl. 2018)  
Lecturer in Business Model Innovation, MBA course (since Spring 2023)

#### **Previous teaching responsibilities:**

Lecturer in Cost Management Theories, Models and Technologies, 10 ECTS MSc course (since Fall 2018)  
Course responsible and main lecturer in Financial Accounting and Decision Making (previous International Financial Accounting II), 5 ECTS MSc course (Spring 2020 and Spring 2021)  
Teaching one module on Intellectual Capital Statements in BSc course on Modern Management Accounting Tools ("Moderne økonomistyringsværktøjer", Fall 2019 and Fall 2020)  
Teaching Corporate Governance and HBS cases (approx. 5 ECTS equivalent) as part of the Strategy and Business Development 10 ECTS MSc course (Spring 2020)  
Course responsible and main lecturer: Management Accounting (BSc level, 10 ECTS, Spring 2017)  
Course responsible and main lecturer: Financial Accounting (BSc level, 10 ECTS, Fall 2017)  
Lecturer in Microeconomics as part of the course entitled Business Economics (BSc level, 10 ECTS, Spring 2017)  
Lecturer corporate transformation and de-merger modules in Extra-ordinary Operations, MSc course (2013)  
Teaching assistant in MSc course Advanced Business English with focus on presentation and debate skills (2013)

### Funding and projects

906,500 DKK (121,000 EUR) of individual external funding: Work package leader "Societal dissemination and technological exploitation strategy" - Innovationsfonden Danmark external grant "Field-scale mapping for targeted N-regulation and management (MapField)", 2019-2021;  
Resulting in the publication of two peer-reviewed journal articles at the BFI 2-level.

22,400 DKK (3,000 EUR) external funding from the University of Florence for 1 month Visiting Fellow period, Fall 2018;  
60,000 DKK (8,000 EUR) AUFF grant for hosting a visiting PhD student for a 6-month period, Fall 2017;

### Certifications

Course on Online and Blended Learning, Autumn 2023 at Aarhus University  
Falck First Aid course  
Course on Supervision of Master/PhD students, 2021-2022 at Aarhus University  
Teacher Training Program in English for assistant professors and postdocs ('adjunktpædagogikum') 2017-2018 at Aarhus University  
Bevis for Prøve i Dansk 3 (2020)  
Case Method Teaching Seminar held by Professor Robert Austin 9-10 April 20218 at Aarhus University  
PRINCE2 Compact: Practitioner and Foundation Project Management certification (expired)

### Editorial Boards

Editorial Advisory Board Member at the Journal of Business Models

## **Ansættelse**

### **Lektor**

Institut for Virksomhedsledelse  
Aarhus Universitet  
Aarhus V, Danmark  
1 aug. 2021 → present

## **Publikationer**

### **Assessing groundwater denitrification spatially is the key to targeted agricultural nitrogen regulation**

Hansen, B., Aamand, J., Blicher-Mathiesen, G., Christiansen, A. V., Claes, N., Dalgaard, T., Frederiksen, R. R., Jacobsen, B. H., Jakobsen, R., Kallesøe, A., Kim, H., Koch, J., Møller, I., Madsen, R. B., Schaper, S., Sandersen, P. B. E., Voutchkova, D. D. & Wiborg, I., dec. 2024, I: Scientific Reports. 14, 1, 13 s., 5538.

### **Are companies taking their R&D potential into account?**

Sort, J. C., Schaper, S., Montemari, M. & Roslender, R., 5 sep. 2024.

### **Business model innovation or Business model imitation—That is the question**

Montemari, M., Taran, Y., Schaper, S., Nielsen, C., Thomsen, P. & Sort, J., 2024, I: Technology Analysis and Strategic Management. 36, 3, s. 393-407 15 s.

### **Social Visibility and Substance in Corporate Social Sustainability Disclosures**

Pollach, I. & Schaper, S., apr. 2023, I: Corporate Communications. 28, 3, s. 400-424 25 s.

### **Mandatory non-financial disclosure: Is everybody on the same page about business model reporting?**

Bini, L., Schaper, S., Simoni, L., Giunta, F. & Nielsen, C., 2023, I: Accounting Forum. 47, 2, s. 198-222 25 s.

### **The Role of Corporate Reporting Substance for ESG Ratings**

Pollach, I. & Schaper, S., 2023.

### **Interessenters syn på værdien af retentions-kortlægning**

Graversgaard, M., Jacobsen, B. H., Nygaard, K., Schaper, S., Iversen, S. V., Odgaard, M. V. & Dalgaard, T., nov. 2022, I: Vand & Jord. 29, 4, s. 160-162 3 s.

### **Business model disclosures, market values and earnings persistence: Evidence from the UK**

Simoni, L., Schaper, S. & Nielsen, C., mar. 2022, I: Abacus: A journal of accounting, finance and business studies. 58, 1, s. 142-173 32 s.

### **Sustainable value propositions of a new technology for targeted nitrogen regulation**

Nygaard, K., Schaper, S., Jacobsen, B. H. & Hansen, B., feb. 2022, I: Journal of Cleaner Production. 337, 19 s., 130496.

### **Dynamic accountability and the role of risk reporting during a global pandemic**

Crovini, C., Schaper, S. & Simoni, L., jan. 2022, I: Accounting, Auditing and Accountability Journal. 35, 1, s. 169-185 17 s.

### **The Role of Stakeholder Engagement in Developing New Technologies and Innovation for Nitrogen Reduction in Waters: A Longitudinal Study**

Nygaard, K., Graversgaard, M., Dalgaard, T., Jacobsen, B. H. & Schaper, S., nov. 2021, I: Water. 13, 22, 26 s., 3313.

### **Modern slavery statements: From regulation to substantive supply chain reporting**

Schaper, S. & Pollach, I., sep. 2021, I: Journal of Cleaner Production. 313, 12 s., 127872.

**Business Model Reporting: Why the Perception of Preparers and Users Matters**

Bini, L., Giunta, F., Nielsen, C., Schaper, S. & Simoni, L., 31 mar. 2021, I: Journal of Business Models. 9, 1, s. 1-7 7 s.

**Modern Slavery Statements: Substance, Progress, and Context**

Schaper, S. & Pollach, I., 2021.

**Danish review on advances in assessing: N retention in the subsurface in relation to future targeted N-regulation of agriculture**

Hansen, B., Christiansen, A. V., Dalgaard, T., Jørgensen, F., Iversen, B. V., Larsen, J. J., Kjærgaard, C., Jacobsen, B. H., Auken, E., Hojberg, A. L. & Schaper, S., 2020, København: GEUS, Geological Survey of Denmark and Greenland. 38 s. (GEUS Rapport; Nr. 11, Bind 2020).

**Assessing the value relevance of mandatory business model (accounting) disclosures**

Schaper, S., Nielsen, C. & Simoni, L., 16 nov. 2018.

**The Actor's Role in the Survival of non-financial Management and Reporting Practices: the case of IC reporting in Denmark and Italy**

Schaper, S., Chiacchi, M. S. & Giuliani, M., 26 okt. 2018, I: Proceedings of Pragmatic Constructivism. s. Extended Abstract 4 s.

**Assessing the value relevance of mandatory non-financial information: The case of business model reporting in the UK**

Schaper, S., 20 sep. 2018, s. 1-42. 42 s.

**Assessing the value relevance of current mandatory business model disclosures**

Schaper, S., Nielsen, C. & Simoni, L., 5 jun. 2018.

**Depicting A Performative Research Agenda: The 4th Stage Of Business Model Research**

Nielsen, C., Lund, M., Schaper, S., Montemari, M., Thomsen, P., Sort, J. C., Roslender, R., Kristiansen, K. B., Byrge, C., Delmar, A. C. P., Simoni, L., Paolone, F., Massaro, M. & Dumay, J., 2018, I: Journal of Business Models. 6, 2, s. 59-64 6 s.

**Report on the 13th Interdisciplinary Workshop on Intangibles and Intellectual Capital**

Schaper, S. & Manes Rossi, F., okt. 2017, EIASM Newsletter - October 2017: EIASM.

**Measuring the performance of business model configurations: A field study from the medico tech industry**

Thomsen, P., Nielsen, C., Lund, M. & Schaper, S., 19 maj 2017. 10 s.

**Do companies experiment with business model configurations? Evidence from the medico-tech industry**

Montemari, M., Thomsen, P., Schaper, S., Taran, Y. & Nielsen, C., 18 maj 2017. 28 s.

**Explaining the demise of the intellectual capital statement in Denmark**

Nielsen, C., Roslender, R. & Schaper, S., 2017, I: Accounting, Auditing and Accountability Journal. 30, 1, s. 38 - 64 27 s.

**Moving from irrelevant intellectual capital (IC) reporting to value-relevant IC disclosures: key learning points from the Danish experience**

Schaper, S., Nielsen, C. & Roslender, R., 2017, I: Journal of Intellectual Capital. 18, 1, s. 81 - 101 21 s.

**Continuities in the use of the intellectual capital statement approach: Elements of an institutional theory analysis**

Nielsen, C., Roslender, R. & Schaper, S., 1 mar. 2016, I: Accounting Forum. 40, 1, s. 16-28 13 s., DOI: 10.1016/j.accfor.2015.11.002.

Contemplating the usefulness of intellectual capital reporting: Reasons behind the demise of IC disclosures in Denmark  
Schaper, S., 11 jan. 2016, I: Journal of Intellectual Capital. 17, 1, s. 52-82 31 s., DOI: 10.1108/JIC-09-2015-0080.

The Rise (and Fall) Of The IC Statement: Whatever Happened To The Legitimacy Of IC Reporting In Denmark?  
Nielsen, C., Roslender, R. & Schaper, S., 2014.

The rise (and fall) of the intellectual capital statement: whatever happened to the legitimacy of intellectual capital reporting in Denmark  
Nielsen, C., Roslender, R. & Schaper, S., 2014.

Did Intellectual Capital Statements ever become an Institutionalized practice? Evidence from a decade of Intellectual Capital Reporting in Denmark  
Nielsen, C., Roslender, R. & Schaper, S., 2013.

## **Projekter**

### **Field-scale mapping for targeted N-regulation and management (MapField)**

Schaper, S. (PI)  
23/10/2018 → 31/12/2021

### **FRC2023-0131 Analysing trends in annual report language and content**

Young, S. (PI), Schaper, S. (Projektleder) & Simoni, L. (Projektleder)  
18/09/2023 → ...

### **MapField - Field-scale mapping for targeted N-regulation and management**

Hansen, B. (Deltager), Christiansen, A. V. (Deltager), Larsen, J. J. (Deltager), Dalgaard, T. (Deltager), Blicher-Mathiesen, G. (Deltager), Schaper, S. (Deltager), Jacobsen, B. H. (Deltager), Wiborg, I. A. (Deltager), Søltoft, T. H. (Deltager), Bach, T. (Deltager), Jørgensen, F. (Deltager) & Ryssel Albertsen, U. (Deltager)  
01/10/2018 → 31/12/2021