

GASTVORTRAG

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The Social Value of Financial Forecasts in Assessing the Creativity of New Product Ideas

Concerns have long been voiced that taking account of expected financial outcomes early in the product development process inhibits the recognition and appreciation of creative product ideas. We look at a common situation in product development processes and propose that beyond the economic value of the financial information, social concerns influence the extent to which evaluators rely on financial forecasts. We provide evidence from three experiments on when, why and how the social value of financial information influences assessments of the creativity of new product ideas.

Gerhard Speckbacher is the head of the department of Strategy & Innovation at WU Vienna University of Economics and Business. His research centers around strategy implementation and managerial accounting, stakeholder theory, and the management of innovation processes.

Mittwoch, 27. November 2024

15:15 Uhr

Hörsaal 2

Der Gastvortrag ist öffentlich und der **Eintritt frei**.

Anmeldung per E-Mail an ifu-csu@aau.at erbeten.

Hinweis:

Die Parkplätze am Universitätsgelände sind kostenpflichtig.

