PRME
an initiative of the
United Nations Global Compact

Sharing Information on Progress 2026

University of Mannheim

September 2026

Table of Contents

1. About PRME 3
2. About SDGs 5
3. Getting Started 6
4. Purpose 10
5. Values 12
6. Teach 14
7. Research 27
8. Partner 48
9. Practice 51
10. Share 55

About the Principles for Responsible Management Education (PRME)

The Principles for Responsible Management Education (PRME) is a United Nations-supported initiative founded in 2007 that aims to raise the profile of sustainability in their classrooms through Seven Principles focused on serving society and safeguarding our planet.

PRME engages business and management schools to ensure they provide future leaders with the skills needed to balance economic and sustainability goals, while drawing attention to the Sustainable Development Goals (SDGs) and aligning academic institutions with the work of the UN Global Compact. Driven by its mission to transform management education, PRME equips today's business students with the understanding and ability to deliver change tomorrow. As a voluntary initiative with over 800 signatories worldwide, PRME has become the largest organized relationship between the United Nations and management-related higher education institutions.

> *The PRME initiative was launched to nurture responsible leaders of the future. Never has this task been more important. Bold leadership and innovative thinking are needed to achieve the Sustainable Development Goals (SDGs).*

Antonio Guterres

Secretary-General (2017 - Present)

United Nations

Principles of PRME

Purpose

We advance responsible management education to foster inclusive prosperity in a world of thriving ecosystems.

Values

We place organizational responsibility and accountability to society and the planet at the core of what we do.

Teach

We transform our learning environments by integrating responsible management concepts and practices into our curriculum and pedagogy.

Research

We study people, organizations, institutions, and the state of the world to inspire responsible management and education practice.

Partner

We engage people from business, government, civil society, and academia to advance responsible and accountable management education and practice.

Practice

We adopt responsible and accountable management principles in our own governance and operations.

Share

We share our successes and failures with each other to enable our collective learning and best live our common values and purpose.

The Sustainable Development Goals (SDGs)

In September 2015, all 193 Member States of the United Nations adopted a plan for achieving a better future for all – laying out a path over the next 15 years to end extreme poverty, fight inequality and injustice, and protect our planet. At the heart of Agenda 2030 are 17 Sustainable Development Goals (SDGs) and 169 related targets that address the most important economic, social, environmental and governance challenges of our time. The SDGs clearly define the world we want – applying to all nations and leaving no one behind. Successful implementation of the SDGs will require all players to champion this agenda; the role of higher education is critical to this.

Getting Started

This section provides foundational information about University of Mannheim, including key details and basic institutional data.

Mission

The University of Mannheim Business School (UMBS), which embraces Mannheim Business School (MBS), has roots which go back to the year 1907, exemplifying our experience in research and education. Over the decades, we have built the leading German business school, with a strong international outreach. We have committed ourselves to the following vision and mission:

Our mission is to address global challenges through rigorous business research and through the education of responsible leaders dedicated to making a substantial positive impact on business and society.

Vision

As a leading business school in Europe, we develop responsible business leaders and principled scholars who make a positive difference in society.

Institutional History

Institutional History

Institutional History

Sustainability has a long tradition at the University of Mannheim. It is an integral part of its history and has grown and evolved over centuries. Going back to the early days of Mannheim's history as a center of research, the Societas Meteorologica Palatina, established in 1780 by Prince Elector Karl Theodor, is a clear case in point. It is regarded as the first institution in the world that organized, carried out, and published meteorological observations based on a consistent set of criteria. It set important standards for the systematic collection of data, and these standards are still relevant in meteorology today. The meteorological observatory was located in the west wing of the Mannheim Palace, which today houses the University of Mannheim.

In the 20th century, several important figures made an important mark on our university's sustainability-related research activities. Professor Gert von Kortzfleisch, for instance, who held a chair at the University of Mannheim for many years, is highly regarded internationally as a pioneer of sustainability research. In 1970/71, von Kortzfleisch played a key role in launching the Club of Rome research project that resulted in the publication of the landmark study "The Limits to Growth," which had a profound impact worldwide. His student Peter Milling, who later became a professor at

Mannheim Business School, went on to carry torch: He collaborated in the “The Limits to Growth” study in 1972, was a member of the Club of Rome, and served on the board of the Deutsche Gesellschaft Club of Rome e.V.

In 2014, the University of Mannheim joined the United Nations’ international PRME network (Principles for Responsible Management Education). This means that we have committed ourselves to making responsible management education a priority in our research, our teaching, and in our university operations. Our regularly submitted PRME reports document our sustained efforts toward advancing sustainability across the University of Mannheim. These developments show that sustainability is not a passing trend at the University of Mannheim - it has always been, and will remain, a defining part of our history and our institutional identity.

Graduates & Enrollment

2025 Statistics	Number
Graduates	1500
Faculty & Staff at the University	1888
Faculty & Staff at the Institution	535
Student Enrollment at the University	11972
Student Enrollment at the Institution	3752
Undergraduate Attendance	1803
Masters-Level Postgraduate Attendance	1843
Doctoral Student Attendance	106

Degrees Offered

Bachelor Programs

- Bachelor of Science (B.Sc. or B.S.)
- Bachelor of Business Administration (B.B.A.)

Masters Programs

- Master of Science (M.Sc. or M.S.)
- Master of Arts (M.A.)
- Master of Business Administration (M.B.A.)

Doctoral Programs

- Dr. rer. pol. (research doctorate)

Purpose

We advance responsible management education to foster inclusive prosperity in a world of thriving ecosystems.

Letter of Commitment

Letter of Commitment

President's Message

As President of the University of Mannheim, I would like to take this opportunity to reaffirm our university's commitment to the Principles for Responsible Management Education (PRME). At this university, our job is to prepare our students for taking on responsibility in business, the economy, policymaking, and the community at large and to help build a sustainable future together. At the same time, we are also working continuously to strengthen sustainability in our teaching, our research, and our university's operations.

In the past reporting period, we started drafting our Sustainability Strategy for the years 2026 to 2030. In this document, we outline our university's strategic road map, define our goals and the steps we will be taking to meet them, and we affirm our shared commitment to putting sustainability into practice in all the relevant areas of work.

In 2025, one of our key priorities was engaging in a dialogue with our various schools to integrate sustainability even more deeply into our teaching. We will incorporate the results into our university-wide strategy. We have also been working to improve coordination of sustainability-related activities, for example by restructuring our Sustainability Working Group, which brings together key decision-makers from our academic and administrative units and our central departments.

Collaborating with external partners remains a priority for us. This includes a sustainability award for student theses that we present together with the city of Mannheim and collaborative projects in fields such as mobility and climate change adaptation. We have also intensified our collaboration with other universities in Baden-Württemberg to share key insights and strengthen collaborative approaches for driving sustainable development in the higher education sector.

All these activities exemplify our strong commitment to responsibility in management education, which we see as a shared responsibility of everyone working at our university. The Mannheim Business School makes very important contributions in this regard. We are taking systematic steps to advance sustainability in everything we do here at the University of Mannheim.

Prof. Dr. Thomas Fetzer
President of the University of Mannheim

Values

We place organizational responsibility and accountability to society and the planet at the core of what we do.

Who Champions Responsible Management Education at Our Institution

- Centralized sustainability office
- Disciplinary efforts within business school
- Interdisciplinary efforts across business school
- Interdisciplinary efforts across parent organization
- Research or issue group, society, or club leading sustainability efforts
- Senior leadership office
- Student contributor

Teach

We transform our learning environments by integrating responsible management concepts and practices into our curriculum and pedagogy.

Courses that support RME

University of Mannheim reports 12 courses in 2025 that support responsible management education and sustainable development goals.

Seminar on Corporate Decarbonization | MAN 771 (MAN 7710)

This seminar examines and discusses the challenges and opportunities that companies face on their pathway towards net carbon emissions of zero. Such pathways hinge on the economic analysis of reducing corporate carbon emissions and the formulation of abatement strategies. Particular topics covered in this seminar include: Climate-Tech Innovation, Corporate Decarbonization Strategies, Competitiveness of Clean Energy Technologies, Emergence of Sustainable Transportation Services, and Pathways for Industrial Decarbonization. The analysis of these topics involves a review of the most current literature as well as the use of analytical and empirical research methods. As part of the seminar, participants will present and discuss the key findings of their analysis and write up their findings and conclusions in the form of a seminar paper.

Participants will get a better understanding of the main challenges and opportunities associated with the transition towards a decarbonized energy economy. They will also learn both theoretical economic concepts central to this transition as well as recent practical developments and tools. In addition, the participants will improve their skill in writing a coherent state-of-the-art seminar paper.

Marketing Strategy for Innovation & Sustainability | MKT 5750

MKT 5750 is a Master-level block seminar at the University of Mannheim Business School that examines the challenges organizations face when bringing sustainable innovations to market. The course connects three perspectives that are usually taught separately: strategic marketing and innovation management, the psychology of sustainable consumer behavior, and human-centered design as a method for developing responsible solutions.

The content is structured in three modules. The first covers the strategic foundations of innovation, addressing competitive positioning, value proposition design, and the sources of sustainable competitive advantage. The second module is devoted to the psychological foundations of sustainable consumption, examining the individual, social, and moral drivers of consumer choice as well as the cognitive barriers that keep sustainable intentions from translating into behavior. The third module turns to challenges in strategic innovation management, covering value innovation, organizational conditions for creativity, and systematic learning from innovation failure.

The course is deliberately designed as a highly interactive learning experience. Lectures introduce frameworks that students immediately apply in team-based case study work on two real companies, which teams prepare in advance, present in class, and defend in moderated plenary discussions. The centerpiece is a compact design thinking project in which teams address a company's sustainability challenge and develop a marketing measure to convert consumers who have so far resisted a sustainable offering. Moving from persona development and problem statement to ideation and prototyping, each team presents and theoretically justifies its prototype in a final plenary session with structured feedback.

Sustainability Management Simulation: Net Zero | MAN 665

Contents: The module is designed for students who want to gain deeper understanding of emission reduction strategies and sustainable management of companies. Students will experience the challenges and opportunities related to reducing corporate greenhouse gas emissions while at the same time managing overall business performance. This will include the actions that can be taken to reduce emissions, and the impact that such actions can have on the financial performance of a company. The course is based on the Sustainability Management Simulation Net Zero, a computer-based management simulation. Additionally, students (in teams of three) will write a strategy outline representing the road map for the simulation. Afterwards, each team must submit a final report that describes the team's key learnings from this simulation experience.

Learning outcomes: Students will be able to apply their theoretical and conceptual knowledge of sustainability management in a hands-on application exercise. Upon successful completion of the course, students will understand drivers of greenhouse gas emissions, actions to reduce emissions and their impact on financial performance. Moreover, students will have acquired knowledge of how cutting greenhouse gas emissions can help companies to reduce costs and increase revenues and are able to evaluate corporate emission reduction efforts. The course focuses on the computer simulation Sustainability Management Simulation: Net Zero.

Corporate Social Responsibility | CC504

CC 504 – Corporate Social Responsibility is a master-level course that examines corporate social responsibility (CSR) from a management perspective, with the central aim of conveying a holistic understanding of CSR. The course addresses the conceptual foundations of CSR, its strategic implications for companies, and its implications for leaders and employees.
The course follows a holistic approach built on two complementary perspectives. The macro/firm-level perspective covers the full CSR strategy cycle, from stakeholder analysis to strategy development, implementation, communication, and impact assessment. The micro/employee-level perspective addresses core topics of individual and ethical responsibility within organizations, including ethical behavior, diversity and inclusion, and employee health and well-being. A particular focus lies on the role of leaders in embedding CSR-related values and practices both within firms and in their external activities.
Conceptual input on core CSR concepts is complemented by a variety of formats: case studies, guest talks by practitioners, in-class discussions, and simulations. A central component is the CSR Lab, in which students develop a business model grounded in shared value creation and evaluate it using an experimental research design, thereby gaining hands-on insight into both the practical and empirical dimensions of CSR.
By the end of the course, students will have developed a thorough understanding of key CSR concepts, the challenges and approaches involved in implementing CSR at both the firm and employee level, insights into current trends in applied CSR, and an overview of methods used in contemporary CSR research.

ESG Regulation and Sustainability Reporting | ACC/TAX 570

Environmental, social, and governance (ESG) factors are increasingly important for the long-run performance of companies and their sustainability management. Therefore, the reporting on these factors
has gained attention from many private and public initiatives worldwide and recent regulations (such as
the CSRD in the European Union) require disclosures of companies' ESG performance. Managers respond to the pressure from regulators and stakeholders by increasingly incorporating the measurement
and monitoring of ESG targets in their internal performance evaluation. This course introduces the theoretical foundations, the regulatory framework, as well as trends in current management practice of
ESG reporting. Particular emphasis is laid on carbon disclosures and tax transparency.

Students have developed an economic intuition for the theoretical foundations of targeted disclosure regulation. Specifically, they understand how public reporting requirements can support regulatory objectives with regard to ESG factors and they know institutional details of how ESG regulation in the corporate sector contributes to these objectives. They can relate their knowledge to applied cases on topics such as decarbonization and fair taxation.

Sustainable Operations Management | OPM 510

This module provides a broad analysis of sustainability from an operations and supply chain perspective and illustrates the potential of operations management to strategically contribute to the economic, environmental, and social performance of firms. The course examines how growing regulatory and societal pressure for sustainability challenges traditional business models and practices and highlights operations and supply chains as powerful levers for managing sustainability. Topics include sustainable product and service design, lean and green operations, closed-loop supply chains, and sustainability in procurement.

The main intended learning outcome is a sound understanding of how to tackle sustainability goals in the economic reality of matching supply and demand. Participants will learn how to effectively lessen the negative environmental and social impacts of firms while maintaining their competitiveness. Special emphasis is put on analytical approaches and practical insights that illustrate concepts and challenges. Furthermore, students will intensify their understanding of operations and sustainability topics by putting concepts and analytical tools into a broader, interdisciplinary, and strategic context.

Responsible AI & Data Ethics | MMA_607

The aim of the course is to provide participants with the terminology and concepts to discuss and analyze ethical issues that arise when addressing business problems related to artificial intelligence, data, and digital technology. The objectives of the course are therefore as follows:

Develop fluency in the key ethical terms, concepts, and managerial trade-offs.
Learn to assess ethical issues concerning artificial intelligence, data, and digital technology in concrete business cases.
Be able to design responsible AI and data ethics programs in firms.

The course begins with a case-based discussion on responsible AI. The course proceeds with an instructor-led session that provides conceptual foundations and framing. Subsequently, participants work in groups on an assignment. Groups will present their results to the class. The group work results are directly relevant for the exam.

Ethics & CSR | PT27_609

During the course, participants engage in interactive discussions with the lecturers and other course participants. The theories and frameworks discussed in the course are applied to cases and real-world managerial problems are scrutinized. Further, the lecturers include examples from state-of-the-art research. The participants apply their learnings in group and individual assignments.

After this course, the participants will understand the concepts of sustainability, CSR, and ethics and gain a nuanced grasp of the primary drivers of corporate sustainability; be able to engage in analytical discussions regarding sustainability, CSR, and ethics, exploring these topics strategically, operationally, and at the individual level; be up to date with recent advancements in sustainability disclosure and regulatory landscapes and their implications for corporate activities; develop the skills necessary to affect transformative change within organizations by creating compelling and impactful sustainability and CSR initiatives aligned with ethical principles.

Waste, Circular Economy & Life Cycle Assessment (LCA) | PTMIM27_602

Our society is currently using more resources than our planet can regenerate every year – keeping in mind that the resources we can utilize are not infinite, it is clear that we all cannot continue in the typical “make-use-waste” approach. Circular economy is supposed to be one of the major levers to transform both our society as well as the underlying businesses into a more resource efficient ecosystem.

The circular economy covers basically all kinds of resources, which can be raw materials, but also energy and water. The management of waste streams is an important element of the circular economy, but the circularity concept is much more comprehensive. The course is designed to provide the students with the basic underlying concepts as well as with multiple examples on how companies

take this into action.

The course is designed to provide the students with a well-balanced mixture of conceptual work and multiple real life experiences on how the circular economy is being applied within a business context.

The students will learn: The basic principles of a circular economy approach; the challenges and opportunities from a business context; some relevant deep dives on relevant waste streams/material streams incl. economical models; the methodologies on how to measure the level of circularity in a business context (introduction to the “Circelligence” tool and approach); the application of the learnings in a group case study.

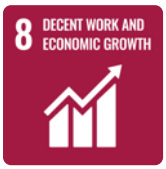
Global Justice, Ethics & Human Rights | PTMIM26_628

By the end of this course, students will be able to: Identify and explain key theoretical frameworks in global justice, ethics and human rights, and relate them to sustainability and impact management challenges; analyze ethical tensions in real-world cases involving human rights, global institutions and cross-border responsibilities, with a focus on climate justice and Global North–South dynamics; apply ethical theories and justice concepts to case studies on corporate conduct, human rights due diligence and supply-chain governance in diverse sectors;
evaluate how global justice and human rights principles shape corporate strategies for climate transition, AI and digital technologies, and stakeholder responsibility; design a written analysis that links course concepts to participants’ external or own organizational contexts and leadership patterns, outlining concrete pathways for more just and rights-respecting impact management.

Macroeconomics | PT27_606

By the end of the course, students should be familiar with: the key messages of economic thinkers who pioneered and greatly influenced the macroeconomic approach to economics, including John Maynard Keynes and Milton Friedman; different ways of measuring human well-being ("welfare"), including traditional indicators (GDP) and possible complements; the drivers of long-run economic growth and productivity, including policy approaches to enhance growth prospects; economic models that help understand short-term economic fluctuations and can guide fiscal and monetary policy in stabilizing the economy; labor market concepts and explanations of labor market malfunctioning, and

theories of why there might be a (short-run) trade-off between price stability and full employment; the history and function of money, the objectives and instruments of monetary policy, the structure of the European Central Bank, and the economics of inflation, and the development of the European Union and its fiscal instruments.



Crowdfunding for Ecological Entrepreneurship | MAN 458

This practical course familiarizes students with fundamentals of entrepreneurship, development of sustainable ideas and business models to address issues pertaining to the ecological SDGs, and how to utilize crowdfunding to resource them. In workshop-like sessions, students work in teams to develop their own start-up ideas and business models for ecologically sustainable products (preferably B-to-C) and plan a crowdfunding campaign to finance these. Some of the sustainable development goals the students will focus during the course will include mobilizing climate action, waste reduction, and clean energy. Final assessment involves evaluation of the following group-based outputs: (1) crowdfunding video, (2) start-up pitch held in-class by the teams, and (3) campaign-& business plan delivered within the given deadline.

Students learn and understand the fundamental concepts of entrepreneurship in an applied setting. Working in teams, they develop sustainable and entrepreneurial ideas using design thinking methods and create economically viable business models. In addition, they acquire the skills necessary to produce multimedia content for a crowdfunding campaign, plan and manage the campaign, and pitch both their business model and campaign to an expert jury. By the end of the course, students are able to embrace the uncertainty inherent in entrepreneurial activities and address it through disciplined entrepreneurial action to achieve their goals. The learning outcomes and competencies developed are relevant not only in entrepreneurial and venture creation contexts but also in a wide range of dynamic environments characterized by varying degrees of uncertainty. Through this process, students gain the skills, confidence, and mindset needed to become agents of positive change in their future careers.

Continue telling your story

University-wide Health Promotion Initiative: Studying the Healthy Way

"Studying the Healthy Way" (Gesund Studieren) is a university-wide health promotion initiative offering preventive measures, information, and support services related to physical and mental health, stress management, and wellbeing, fostering healthy study conditions and student success. By systematically addressing student health, the initiative supports academic performance, equal opportunity, and sustainable study conditions at the University of Mannheim.

Interdisciplinary Digital Learning Offering: Sustainable Futures

Sustainable Futures is an interdisciplinary digital learning environment developed in collaboration with sustainability experts at the University of Mannheim. It consists of learning modules, each combining instructional videos with supplementary materials, that can be flexibly integrated into courses, either in full or in part, and require no prior specialized knowledge. The modules combine current research findings with practical insights into different dimensions of sustainability, focusing on how individuals, institutions, and communities can contribute to a more sustainable future. Sustainable Futures covers the key dimensions of sustainability and climate action, such as climate adaptation, climate ethics, climate inequality, climate mobilities, and the history of sustainability. It also covers governance and societal dimensions, such as greenwashing and law, gender equality, and climate movements. Together, the modules offer a comprehensive, multifaceted perspective on sustainability challenges and responses.

Green Skills: Preparing for a Sustainable Economy

For the first time, the University's Center for Key Competencies offers courses on Green Skills during the semester break. These courses support the ongoing sustainable transformation of the economy and society by strengthening students' competencies beyond subject-specific knowledge. In dialogue with industry partners, the university has identified key Green Skills that combine sustainability knowledge with relevant abilities and values needed to apply this knowledge effectively in practice. The new program enables students to develop these competencies in a targeted way outside the regular teaching period.

Studium Oecologicum: One-Year Certificate Program on Sustainability

The Studium Oecologicum is an interdisciplinary program within the Studium Generale that addresses ecological and sustainability-related issues, enabling students to develop environmental awareness and engage critically with sustainability challenges across disciplines. The Studium Oecologicum is open to bachelor's and master's students at the University of Mannheim. It aims to bring students from different disciplines together and foster a holistic understanding of sustainability that extends beyond their regular studies. The program is designed as a one-year certificate program and includes

lectures, workshops, talks, and excursions. By integrating sustainability into general academic education, the Studium Oecologicum supports the University's commitment to responsible management education and societal impact.

Social Projects at Mannheim Business School in 2025

The Social Class Project (SCP) is a core experiential element embedded across Mannheim Business School's MBA, master's programs and the Honors Program, designed to strengthen participants' sense of social responsibility while fostering meaningful community engagement. Though nongraded, it has been integral to the school's educational philosophy since 2007, encouraging participants to collaboratively design and implement impactful humanitarian, social, educational, and environmental initiatives within the Rhein Neckar region and beyond. The projects undertaken in 2025 are summarized below:

The Mannheim Full-Time MBA Class of 2025 engaged in a local environmental initiative along the Neckar River in cooperation with the student initiative INFINITY Mannheim. INFINITY is a student initiative at the University of Mannheim dedicated to raising awareness of sustainability across its three dimensions, economic, environmental, and social, both on campus and within the local community. Through a collective clean-up activity, they removed litter from the riverbanks, contributing to environmental protection while fostering teamwork and raising awareness of urban pollution.

The Mannheim Executive MBA Class of 2026 focused on raising awareness for the rare disease Prader-Willi Syndrome in partnership with the Prader-Willi-Syndrom Association Germany (Prader-Willi-Syndrom Vereinigung Deutschland). The class organized a charity run to support affected individuals and families, combining fundraising activities with community engagement and advocacy for rare disease support services.

The Mannheim Part-Time MBA Class of 2026 supported the local animal shelter Tierheim Speyer through fundraising, infrastructure improvements, and volunteer work. The class organized coordinated team efforts in fundraising, logistics, marketing, and finance, combining financial support with hands-on assistance to improve the shelter's facilities and operations.

The ESSEC & MANNHEIM Executive MBA Class of 2026 collaborated with The Hand Project to assemble mechanical prosthetic hands for people who have lost limbs due to war, disease, or accidents. They have concretely changed the lives of 24 people by providing them hand prostheses. In addition, they organized educational workshops in schools across Germany and France to promote STEM education, empathy, and awareness of disability through practical learning experiences.

The Mannheim Master in Management Analytics & AI Class of 2026 partnered with the UNESON Lernfreunde-Haus (House of Learning Friends) in Karlsruhe to support displaced children. The Lernfreunde-Haus in Karlsruhe is an educational and support center for refugee children and young people, run by the nonprofit organization UNESON. The initiative focused on providing educational and social support to refugee children, helping them integrate into the German school system through structured learning activities, cultural orientation, and a safe environment for play and development.

The following Social Class Projects were carried out within the Honors Program, which brings together small groups of students in experiential, community-oriented learning settings:

The "Begegnung Project" (encounter project) in Mannheim focused on supporting people experiencing homelessness through the provision of food and hygiene products, combined with direct personal interaction. Rather than approaching social issues from a distance, students engaged in face-to-face conversations, gaining a deeper awareness of social inequality and the often unseen realities and life stories of affected individuals.

In the "Kochworkshop" (cooking workshop), Honors Program participants delivered interactive cooking sessions for children in a residential care facility, introducing the basics of healthy and sustainable nutrition. Through hands-on activities, the children learned in a playful way what constitutes a balanced diet and how such principles can be applied in everyday life.

The "Lebenshilfe Initiative" (Lebenshilfe is a German charity supporting people with disabilities) fostered inclusion by facilitating exchange between students and people with disabilities. After a shared breakfast, participants worked together in the garden of a residential facility, engaging in activities such as weeding, preparing garden beds, and planting seeds. People with disabilities actively contributed their knowledge and participated in the process, highlighting how shared work can promote inclusion, mutual learning, and social connection.

The "Politische Bildung Project" (political education project) aimed to strengthen political education among young people by making politics more accessible and tangible. Two school workshops in a school in Mannheim enabled students to develop their own ideas and engage in direct dialogue with politicians. The initiative created a safe space for open discussion of political topics and sought to foster orientation, critical thinking, and democratic self-efficacy, particularly in the context of increasing misinformation and information overload.

The "Seniorenresidenz Project" (elderly home project) promoted intergenerational exchange between students and older adults in a care facility in Mannheim. The initiative addressed social isolation and digital exclusion among elderly people through shared activities, personal conversations, and a joint walk along the Rhine. The project facilitated meaningful interaction, mutual learning, and the development of new social connections across generations.

Lecture Series on Migration

In the spring semester 2025, the General Students' Committee (AStA) of the University of Mannheim organized a lecture series on the topic of migration. In weekly lectures, experts from various professional fields explored and discussed the topic from multiple perspectives.

New Study Abroad Option Global Sustainability Management Introduced in 2025

Since fall 2025, students of the Mannheim Master in Management program have the opportunity to participate in the two-semester Global Sustainability Management (GSM) study abroad option, combining sustainability research, international experience, workshops, and networking with top academics and practitioners. This study abroad option with a focus on sustainability management is offered within the European university alliance ENGAGE.EU and also open to students from the University's Master in Culture and Economy program. GSM students from all nine ENGAGE.EU partner schools spend a semester together at WU Vienna or the Hanken School of Economics where they attend a purpose-built GSM track with a focus on sustainability. In workshops, boot camps and project work, the students from all over Europe deal with the latest developments in the field of sustainability management. They then spend a second semester either at their home institution or at a second ENGAGE.EU partner school and complete further GSM elective courses with a focus on sustainability.

ENGAGE.EU Seminar Series on Mental Health Management at the University of Mannheim

The University of Mannheim introduced a seminar series on mental health management within the framework of the ENGAGE.EU alliance. The online workshop series aims to equip participants with evidence-based knowledge and practical tools to support long-term mental health in academic, professional, and personal contexts. All courses are delivered in English, free of charge, and combine theoretical input with hands-on application. Participants are given valuable tools to foster long-term mental health in their academic, professional and personal lives.

Executive Education Offerings Addressing Sustainability

In 2025, Mannheim Business School delivered several certificate programs for professionals that strengthen responsible management competencies, sustainability awareness, and future-oriented leadership skills. Some examples are:

The "Advanced Procurement Certificate" program brought together professionals from various industries to explore procurement strategy, supplier management, negotiation, sustainability, and risk & resilience, while encouraging cross-sector learning and exchange.

The "General Management Program 2025" offered participants the opportunity to transition from specialist roles into broader leadership positions through modules on change management, financial steering, customer-centric innovation, strategic management, digitalization, AI, and sustainability. The session "Master the Future: AI and Sustainability from a Strategic Perspective," which concluded the General Management Program, focused on how organizations can navigate rapid strategic shifts, AI-driven transformation, and the growing strategic importance of sustainability.

Within the MBS Summer School 2025, the second module examined corporate sustainability strategies in the German context through workshops, company visits, and cultural activities.

Research

We study people, organizations, institutions, and the state of the world to inspire responsible management and education practice.

Research vs Research for RME/Sustainable Development

112 Peer-reviewed articles were published by University of Mannheim from this past calendar year.

vs

74 Peer-reviewed articles were published by University of Mannheim from this past calendar year in support of RME.

Research Funding

In 2025, University of Mannheim was awarded funding for research that is:

Regional **National** **International**

Socializing Research

In 2025, University of Mannheim contributed research findings to:

- Community organizations
- Government and policy makers
- Industry and business networks
- International media
- Local media
- National media
- Public events and lectures
- Research collaborations
- Social media and digital outreach

Research Projects

In 2025, University of Mannheim reported 8 research projects that implemented responsible or sustainable activities.

Energy Storage and Batteries: When Solar and Energy Storage Systems Pay Off – From Balcony Power Plants to AI Data Centers

Period Covering: January, 2025 - December, 2028

Department: Accounting

The project examines the economic viability of decentralized solar and battery storage systems across several working papers: from balcony power plants and home storage systems to electric vehicle batteries as grid storage (vehicle-to-grid) and power supply for AI data centers. It shows under what conditions these technologies become economically viable and how they can replace fossil-fuel power generation. The findings provide households, companies, and policymakers with concrete decision-making tools.

Second Life for Electric Vehicle Batteries: When Reuse Pays Off

Period Covering: January, 2022 - December, 2026

Department: Accounting

Retired electric vehicle batteries contain valuable raw materials and often substantial residual capacity. Across several papers, the project develops decision models that calculate the residual value of used batteries and determine when a second life as stationary energy storage is worthwhile versus when recycling makes more sense. This conserves resources and lowers the costs of the energy transition. The findings have been published in the journals *Applied Energy* and *The Accounting Review*.

The Most Cost-Effective Path to Corporate Decarbonization

Period Covering: January, 2020 - N/A

Department: Accounting

Companies face growing pressure to reduce their emissions but rarely know the most cost-effective way to do so. The project develops models that calculate CO_2 abatement costs and identify cost-efficient decarbonization pathways. For European cement manufacturers, for example, a carbon price of 85 euros per ton reduces direct emissions by roughly a third. For vehicle fleets, the model

determines the optimal mix of electric and combustion-engine vehicles. This allows climate targets to be achieved at low cost. Within this research project, a paper has been published in *The Accounting Review* in 2026.

Carbon Accounting: Reliably Measuring Corporate Emissions

Period Covering: January, 2021 - N/A

Department: Accounting

Many companies are currently unable to reliably quantify their greenhouse gas emissions. The project applies the principles of financial accounting to carbon accounting. Emissions are captured along the supply chain from real primary data and consolidated into a consistent, auditable carbon balance sheet. This gives companies, investors, and policymakers comparable emissions figures they can use to demonstrate climate protection progress and steer their decarbonization efforts.

Pengage: Communication Toolbox for Engaging and Supporting Women in Pension Planning

Period Covering: March, 2023 - N/A

Department: Finance | Business Education

In Germany, women currently obtain 40 percent less pension income than men. In collaboration with media companies, corporate partners, and financial institutions, the project aims to create a communication toolbox that will inform women on the state of their retirement income and incentivize them to boost their pension planning activities. Academic insights on financial literacy and investment biases of women, especially with regard to pension decisions, shall be used to create the toolbox. In

addition, a retirement planning app will be used in the field studies. The toolbox and the app will be used to suggest a range of strategies that women can pursue to close the high income gap in retirement.

MetaFin: Meta-project on Financial Education

Period Covering: September, 2024 - N/A

Department: Finance | Business Education

Financial literacy is essential for personal financial security, social participation, and economic stability in Germany. To strengthen financial literacy, the Federal Ministry of Education and Research (BMBF) and the Federal Ministry of Finance (BMF) launched the Financial Education Initiative in 2023, including funding for research projects in this field.
The MetaFin project connects these funded research projects, addresses cross-cutting research questions, and consolidates national and international findings on financial education. It translates research results into practical insights for different target groups, supporting evidence-based decision-making in Germany. MetaFin focuses on three key areas: networking, research, and knowledge transfer. Activities include conferences and workshops, the establishment of a Clearing House for Financial Education Research (CHF), and the launch of a new journal for applied research and knowledge transfer in financial and economic education.

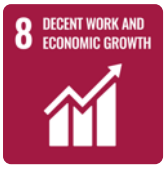
Climate Risk Disclosures by Financial Institutions and Financial Stability

Period Covering: January, 2019 - N/A

Department: Accounting

Will climate risk disclosure make banks more sustainable? Climate change poses growing risks to companies, banks and the financial system. When banks lend to companies highly exposed to floods, droughts or heat waves, they also take on climate risk themselves. This project examines how banks

report their climate risks, what drives these disclosures, and how stakeholders respond. It also asks a key question: When banks are required to disclose their climate risks, do they change their lending behavior, for example, by granting more loans to sustainable companies?

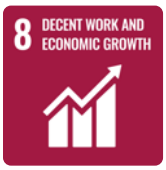


German Business Panel: ESG Reporting

Period Covering: January, 2020 - N/A

Department: Accounting

The German Business Panel (GBP) provides empirical insights into how companies respond to changing regulatory, economic and societal conditions. A particular focus is on sustainability and ESG, examining how firms implement environmental and climate measures, use non-financial indicators, and respond to growing sustainability reporting requirements.
Recent GBP research has explored companies' attitudes toward the EU's Corporate Sustainability Reporting Directive (CSRD), the role of ESG considerations in selecting business partners, and the relationship between sustainability engagement and financial reporting practices. The data also reveal how sustainability regulation affects corporate decision-making: for example, companies report that reporting requirements can create significant administrative burdens and, in some cases, influence investment decisions. By providing systematic evidence on corporate responses to ESG challenges and regulation, the GBP contributes to a better understanding of how sustainability policies translate into business practice.



Research Awards

In 2025, University of Mannheim was awarded 3 research awards for responsibility- and/or sustainability-related research.

City of Mannheim's Sustainability Award for Students

Granter: City of Mannheim

Grantee: Levis Lerner, student of the M.Sc. Mannheim Master in Management

Award Description:

In 2025, Levis Lerner received the City of Mannheim's Sustainability Award for Students for his master's thesis "(Thought) Leadership in Sustainability Reporting: How Business Schools Can Practice What They Preach". Lerner, student of the Mannheim Master in Management program, applied two innovative carbon accounting approaches to the University of Mannheim's emissions data. He developed three carbon statements, a carbon balance sheet, a "profit and loss" statement, and a "cash flow" statement, and derived actionable recommendations for the University's decarbonization strategy. The results were presented to the Vice President for Sustainability and International Affairs and can inform future emissions reporting.

Since 2021, the City of Mannheim has annually awarded a sustainability award, which recognizes outstanding student work, including bachelor's and master's theses, as well as projects or initiatives. Submissions are expected to contribute to the advancement of sustainability, for example by addressing at least one of the 17 United Nations Sustainable Development Goals (SDGs). Particular consideration is given to work that contributes to sustainability in relation to the City of Mannheim. The theses are evaluated by a selection committee composed of representatives from the respective higher education institutions and the City of Mannheim's economic development agency.

QS ImpACT MBA Community Scholarship 2025

Granter: QS

Grantee: Maria-Madalina Ifrim, student of the Mannheim MBA

Award Description:

Maria-Madalina Ifrim, MBA student at Mannheim Business School, has won the 5,000 USD QS ImpACT MBA Community Scholarship. Madalina aims to use her MBA experience to build the strategic tools that drive systemic change, and to leverage the ethical leadership and decision-making skills she gains to mentor and sponsor female leaders and transform institutions in traditionally male-dominated industries. Her deeper motivation: becoming the role model that was missing in her own journey.

QS administers a global scholarship program that recognizes young people worldwide for exceptional community impact and academic excellence.

GEE Prize for the Best Master Thesis in Energy Science 2025

Granter: Gesellschaft für Energiewissenschaft und Energiepolitik e. V.

Grantee: Anna-Maria Rohe, student of the M.Sc. Mannheim Master in Management

Award Description:

Anna-Maria Rohe has been awarded the GEE Prize for the best master's thesis in energy science in 2025 by the German Society for Energy Science and Energy Policy. In her thesis "The Impact of Climate Legislation on Renewable Energy Firms' Stock Returns: An Event Study of the 2022 Inflation Reduction Act with a Focus on the Hydrogen Industry" she provides a comprehensive analysis of how financial market participants evaluate the expected effectiveness of the U.S. Inflation Reduction Act (IRA) within the energy sector.

The GEE Prize, awarded by the German Society for Energy Science and Energy Policy, recognizes outstanding academic work addressing current issues in energy economics. A jury of 22 members from European universities, research institutions, and energy-industry organizations selected three master's and three doctoral theses for the final round from a large pool of high-quality submissions. Each finalist thesis underwent multiple rounds of review and a joint assessment process before the final selection.

Publications Related to RME and/or Sustainability

How political context affects immigrant newcomers' social undermining dynamics and well-being at work | DOI

Authors: Max Reinwald, Mannheim Business School | Benjamin A. Kormann, University of Konstanz and Leibniz Institute of Educational Trajectories | Florian Kunze, University of Konstanz | Sebastian Koos, University of Konstanz

Date of publication: June, 2025

Department: Management

Although the successful labor market integration of immigrants can promote their prosperity and that of their organization, immigrant newcomers often face a difficult socialization process that can jeopardize their well-being. Considering the rising political polarization in many societies, as well as the dynamic nature of the newcomer socialization process, we develop a dynamic and multilevel model of immigrant employees' socialization experiences over time, which is shaped by far-right voter support in the region where their organization is located. Building on and extending the relational demography literature, we argue that immigrants' trajectories of social undermining—whether increasing or decreasing—are strongly influenced by levels of regional far-right support. Immigrants' social undermining trajectories signal to them the feasibility of achieving a high-status identity at work, thereby impacting their well-being. We find support for our model in a unique dataset matching apprentices in Germany (tracked from day one of their apprenticeship over 13 weeks) with German election data. Specifically, we find that immigrants perceive increasing (decreasing) social

undermining by their coworkers over time when employed in a region with higher (lower) far-right political support. Perceptions of increasing (decreasing) negative treatment, in turn, negatively (positively) affect employees' emotional exhaustion and job satisfaction.

Gender differences in financial advice | DOI

Authors: Tabea Bucher-Koenen, Mannheim Business School | Andreas Hackethal, SAFE and Goethe University Frankfurt | Johannes Koenen, ARC Econ | Christine Laudenbach, SAFE and Goethe University Frankfurt

Date of publication: December, 2025

Department: Finance

Based on data gathered from 27,000 real-world meetings between financial advisors and clients of a large German bank, we show that advisors offer more self-serving advice to women, while men are more likely to receive sales fee rebates and less likely to be recommended expensive in-house multi-asset (IHMA) funds. Additional client and advisor surveys provide evidence consistent with statistical discrimination based on gender as a proxy for client financial sophistication, with female clients exhibiting lower financial literacy, confidence, and price sensitivity. Moreover, female advisors report less confidence in their own professional skills and engage in less discrimination than male colleagues.

Technoeconomic decision support for second-life batteries | DOI

Authors: Amadeus Bach, Mannheim Institute for Sustainable Energy Studies, Mannheim Business School | Jihan Zhuang, Materials Science and Engineering Department, Stanford University | Bruis H.C. van Vlijmen, Materials Science and Engineering Department, Stanford University; SLAC National Accelerator Laboratory | Stefan J. Reichelstein, Mannheim Institute for Sustainable Energy Studies, Mannheim Business School; Graduate School of Business, Stanford University | William C. Chueh, Materials Science and Engineering Department, Stanford University, SLAC National Accelerator Laboratory, Energy Science and Engineering Department, Stanford University | Simona Onori, Department of Energy Science and Engineering, Stanford | Sally M. Benson, Department of Energy Science and Engineering, Stanford

Date of publication: July, 2025

Department: Accounting

The growth of electric vehicles (EVs) has raised concerns about the disposition of their batteries once they reach the end of their life. Currently, recycling is regarded as the potential solution for retired Li-ion batteries (LIBs). However, these LIBs can still be repurposed for other energy storage system (ESS) applications in their “second life” before recycling. Yet, there is no guidance for deciding whether to reuse or recycle them. Here, a technoeconomic decision support model is proposed to evaluate retired batteries from both technical and economic perspectives. Data-driven models are developed and combined with an equivalent circuit model (ECM) to build module-level aging models. Simulations show that limiting the State of Charge (SOC) operating range and charge current in second life applications can extend the lifetime of LIBs. Depending on when and how to use the battery in its second life, the simulated lifetime is between 1–6 years. From an economic perspective, the most profitable application is frequency regulation, which has a value of /kWh. A comprehensive comparison of different end-of-life strategies is presented to demonstrate the most economically way to handle a retired battery.

Does greater transparency discipline the loan loss provisioning of privately held banks?

DOI

Authors: Jannis Bischof, Mannheim Business School | Daniel Foos, Deutsche Bundesbank Frankfurt | Jan Riepe, School of Business and Economics, University of Tübingen

Date of publication: December, 2025

Department: Accounting

Whether transparency helps or hurts the stability of the financial system is an unresolved question. Recent trends have seen a decline in disclosure requirements especially for small and privately held banks. To assess the consequences of such regulations, we investigate the relationship between the transparency of loan loss provision disclosures and the provisioning practices of privately held banks. We study a unique change in disclosure regulation under German banking law which introduces mandatory disclosures of loan loss provisions. Using proprietary data provided by the national supervisor, we are able to observe provisioning practices before and after disclosure becomes mandatory. Our findings suggest that bank managers use loan loss provisions to a lesser extent for income smoothing once they are required to disclose their accounting choice. At the same time, provisions become timelier and loan portfolio quality improves. The change comes in the absence of capital market pressure and highlights the role of depositors and public pressure in the monitoring and disciplining of bank managers. Overall, these findings support the view that bank transparency helps establish financial stability.

Corporate carbon accounting: Current practices and opportunities for research

DOI

Authors: Gunther Glenk, Mannheim Business School

Date of publication: May, 2025

Department: Accounting

This work reviews current practices in corporate carbon accounting and highlights opportunities for future research. The common framework for determining and reporting corporate greenhouse gas (GHG) emissions today is the GHG Protocol. Like financial accounting standards, this framework includes overarching objectives, principles for conceptual guidance, and procedures for determining key outcome variables. Their design and implementation, however, often result in disclosures that obscure firms' actual emissions and decarbonization progress. Recognizing the growing demand for transparency, standard-setters worldwide have recently introduced regulations for carbon accounting and reporting. These regulations require companies to disclose decision-useful information on their emissions. Yet, they have also largely adopted the GHG Protocol for how companies should determine and report their emissions. Accounting scholars now have the opportunity to develop solutions that will make corporate carbon accounting an effective tool in combating climate change.
Double-entry bookkeeping revolutionized financial accountability centuries ago, and today, its principles are shaping a new frontier—carbon accounting. The articles in this issue on Perspectives on Carbon Accounting and Reporting were contributed by leading academic and practitioner experts on carbon accounting. The authors highlight key challenges, including responsibility for Scope 3

emissions, reliance on third-party estimates, the allocation of emissions to products, the importance of integrating carbon accounting with traditional financial and managerial accounting systems, and the need for commonly accepted carbon accounting standards.

Innovations in corporate carbon accounting | DOI

Authors: Stefan Reichelstein, Mannheim Institute for Sustainable Energy Studies, Mannheim Business School; ZEW-Leibniz Centre for European Economic Research; Graduate School of Business, Stanford University

Date of publication: May, 2025

Department: Sustainable Energy

With the climate crisis intensifying in urgency, the stakeholders of global companies are clamoring for more reliable reporting regarding a company's overall carbon footprint as well as the emissions attributed to individual products and services. In this study, I synthesize recent innovations by select firms, industry consortia, and academic studies in the field of corporate carbon accounting. These innovations pertain to the architecture of a firm's carbon accounting system, for instance, the adoption of transactional double-entry bookkeeping that enables stock variables to be tracked separately from periodic flow variables. In addition to questions of architecture, recent contributions to the field of carbon accounting have raised a host of specific accounting issues pertaining to boundaries, allocation rules and the recognition of carbon credits. Ideally, these issues will be addressed through a set of commonly accepted carbon accounting principles, akin to Generally Accepted Accounting Principles. Wide adoption of such principles would enhance the comparability and reliability of corporate carbon reports, and thereby provide companies with stronger long-term incentives to embark on effective decarbonization pathways.
Double-entry bookkeeping revolutionized financial accountability centuries ago, and today, its principles are shaping a new frontier—carbon accounting. The articles in this issue on Perspectives on Carbon Accounting and Reporting were contributed by leading academic and practitioner experts on carbon accounting. The authors highlight key challenges, including responsibility for Scope 3 emissions, reliance on third-party estimates, the allocation of emissions to products, the importance of integrating carbon accounting with traditional financial and managerial accounting systems, and the need for commonly accepted carbon accounting standards.

Too few or too many? Exploring the link between gender dissimilarity and employee absenteeism

DOI

Authors: Laura Guillén, Universitat Ramon Llull, ESADE Business School | Max Reinwald, Mannheim Business School | Florian Kunze, University of Konstanz

Date of publication: October, 2025

Department: Management

Despite well-intentioned gender diversity initiatives aimed at addressing gender imbalances by ensuring minimal female representation in predominantly male groups, such tokenism often exacerbates discrimination and social isolation for these women, potentially leading to absenteeism. Research suggests that the benefits of diversity are realized only when the ratio of women to men reaches a critical threshold that allows for genuine integration and participation. However, this threshold remains uncertain. We integrate tokenism theory with social identity and status characteristics theories to investigate the effects of gender ratios within organizational teams on individual absenteeism. Specifically, we theorize a U-shaped relationship between gender dissimilarity and absenteeism for women, but not for men. Study 1, with a one-year cross-lagged design, encompassing 10,332 blue-collar workers in 1064 teams, supports the U-shaped relationship for women, while the relationship for men was non-significant. In Study 2, we use an experimental design with a sample of 370 female blue-collar workers to explore two potential mechanisms that may together explain the U-shaped gender dissimilarity effect for women. We test whether the gender composition of the work group affects both women's likelihood of reporting unpleasant experiences and the group's norms regarding absence. We draw theoretical and practical implications from these findings.

Identity work in interdependent professional groups: The role of a target identity in enterprise systems implementation

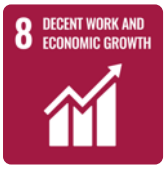
DOI

Authors: Johann Dietz, Mannheim Business School | Kai Spohrer, Frankfurt School of Finance & Management | Hartmut Hoehle, Mannheim Business School

Date of publication: September, 2025

Department: Computer Information Systems

Enterprise systems (ESs) can be important for the development and maintenance of professional role identities. Prior work shows that a new ES implementation can trigger significant identity work in individuals and groups if it alters their tasks or responsibilities. What has received less attention is that the introduction of a new ES may affect multiple, interdependent professional groups simultaneously, changing how these professional groups can or must interact based on the system properties. Consequently, the introduction of a new ES may also affect how these groups maintain distinctive professional role identities. This study examines how the introduction of a new ES affects the identity work of interdependent professional groups in an organization. Drawing on a revelatory context, we studied the identity work of management accountants and financial accountants in six cases where a new ES merged traditionally separate financial and management accounting modules into one general accounting module. To understand the emergent identity work, we present the construct of a target identity (i.e., a tentative enhanced professional role identity that professional groups actively strive to achieve) and describe three patterns of identity work. We derive five propositions about the conditions under which interdependent professional groups develop a target identity, about the consequences of (not) achieving a target identity, and about the willingness of interdependent professional groups to renegotiate their role boundaries.



Responding to climate change crises: Firms' trade-offs | DOI

Authors: Felix Fritsch, Mannheim Business School | Qi Zhang, The Chinese University of Hong Kong | Xiang Zheng, Nanyang Business School, Nanyang Technological University

Date of publication: December, 2025

Department: Accounting

We examine firms' trade-offs in their voluntary disclosure decisions following negative media coverage of climate change incidents. By combining a keyword discovery algorithm and a fine-tuned BERT model, we identify “hard” and “soft” climate disclosures on Twitter. Our findings indicate that firms tend to issue climate tweets as a rapid response to negative climate incidents. Additionally, firms with a history of hard climate change disclosure, as measured by ESG reports, are more likely to issue climate-related responses than firms without such a history. Furthermore, we show that prior hard disclosure is associated with hard responses when the incident receives moderate media

attention, but with soft responses when the incident receives low media attention. Our findings provide empirical insights for dynamic disclosure theory by illustrating how prior disclosure shapes firms' response strategies to negative media coverage.

Bridging the past, or breaking from it? Leader continuity rhetoric and nontarget employee diversity initiative support

DOI

Authors: Anastasia Kukula, Ludwig-Maximilians-Universität München | Max Reinwald, Mannheim Business School | Rouven Kanitz, Erasmus University Rotterdam | Martin Hoegl, Ludwig-Maximilians-Universität München

Date of publication: November, 2025

Department: Management

Organizations launch diversity initiatives to promote diversity within their ranks, improve the work experiences of underrepresented groups, and satisfy growing demands for diversity in workplace settings. While typically welcomed by the target group, diversity initiatives can be compromised when employees who are not the initiative's targets—for example, men in the case of gender diversity initiatives—withhold their support. Particularly organizations that are mostly composed of nontargets may thus struggle with a lack of support for their diversity initiatives. To understand how organizations can successfully implement diversity initiatives while preserving nontarget support, we take an uncertainty management perspective and examine the interactive effects of diversity practice type (identity-conscious vs. identity-blind) and leader continuity rhetoric (high vs. low vision of continuity) on nontarget support. In Study 1, using data from a 2 × 2 between-person field experiment in a firefighter organization, we find that framing the initiative under a vision of high (vs. low) continuity preserves nontargets' anticipatory distributive justice in the face of identity-conscious (vs. identity-blind) practices and thereby promotes initiative support. Study 2, a vignette experiment, replicates our findings and shows that other justice dimensions above and beyond distributive justice appear secondary in this context. Our work has important implications for managing the initiation phase of diversity initiatives in organizations primarily composed of nontargets in a way that fosters nontargets' perceived justice and support.

Navigating environmental threats to new ventures: A regulatory fit approach to bricolage

DOI

Authors: Samuel Adomako, University of Birmingham | Fei Zhu, University of Nottingham Ningbo China | Dan K. Hsu, North Dakota State University | Baris Istipliler, Mannheim Business School | Johan Wiklund, Syracuse University

Date of publication: June, 2025

Department: Entrepreneurship

Bricolage is a critical strategy used by entrepreneurs to generate resources for new ventures in response to environmental threats that result in resource constraints. However, inconsistent findings exist. Whereas the predominant view in the bricolage literature suggests that resource-constrained or threatening environments motivate new ventures to bricolage to survive and thrive, some empirical evidence shows that some firms choose not to bricolage in such environments. This paper addresses the inconsistent findings by integrating regulatory fit theory with the bricolage literature, arguing that the effect of environmental threat on bricolage depends on entrepreneurs' dispositional regulatory focus. Data from a time-lagged survey of 396 Taiwanese entrepreneurs support our hypotheses. Our findings suggest that promotion (prevention) focus disposition is positively (negatively) related to bricolage. More importantly, both promotion and prevention foci weaken the effect of environmental threat on bricolage, serving as boundary conditions for this relationship. Finally, our additional analysis reveals gender differences in bricolage and the contingent effect of promotion focus disposition, enabling us to contribute to regulatory fit theory.

Women's underrepresentation in business-to-business sales: Reasons, contingencies, and solutions

DOI

Authors: Aline Isabelle Lanzrath, Mannheim Business School | Christian Homburg, Mannheim Business School, Alliance Manchester Business School | Robin-Christopher M.Ruhnau, WFI – Ingolstadt School of Management, Catholic University of Eichstätt-Ingolstadt

Date of publication: March, 2025

Department: Marketing

Sales faces the second-largest gender gap of any corporate function, with women's underrepresentation even more pronounced in business-to-business (B2B) sales and at higher hierarchical levels. Concurrently, the call for a more gender-diverse sales force is gaining momentum for social and economic reasons, moving the question of how to attract and promote women in B2B

sales to the top of sales managers' agenda. Using an inductive approach, we uncover male-centricity of communication and job structures in B2B sales as the underlying reasons deterring women from entering and advancing in B2B sales. Specifically, male-centricity implies a misfit between B2B sales and women's self-conception and needs. By deriving contingencies of these relationships, we offer solutions to women's underrepresentation in B2B sales by showing, for example, which sales positions are less prone to signal or create a misfit to women and what gender-inclusive resources sales departments can provide and saleswomen can build.

In-group bias in financial markets | DOI

Authors: Sima Jannati, University of Texas at Arlington | Alok Kumar, University of Miami | Alexandra Niessen-Ruenzi, Mannheim Business School | Justin Wolfers, University of Michigan

Date of publication: December, 2025

Department: Corporate Governance

Using gender to identify analyst groups, we examine whether in-group bias affects the behavior of sell-side equity analysts and the information dissemination process. We find that analysts hold more optimistic and less accurate earnings expectations for firms with same-gender CEOs, where in-group bias is stronger among men. Greater exposure to out-of-group individuals weakens in-group bias, and the bias is also weaker among analysts located in U.S. states with greater gender equality. Group definitions based on race/ethnicity and name similarity yield similar results. These findings are robust and unlikely to reflect selective information access or various selection effects.

Fearless woman: Financial literacy, confidence, and stock market participation | DOI

Authors: Tabea Bucher-Koenen, Mannheim Business School, ZEW-Leibniz Center for European Economic Research | Rob Alessie, School of Economics and Business, University of Groningen | Annamaria Lusardi, Stanford Institute for Economic Policy Research and Graduate School of Business | Maarten van Rooij, European Central Bank and De Nederlandsche Bank

Date of publication: September, 2025

Department: Finance

Women are less financially literate than men, and it has been difficult to determine whether this gap reflects a lack of knowledge or, rather, a lack of confidence. To address this important research question, we designed two survey modules that enable us to calculate the extent to which confidence matters for both financial literacy and behavior. We developed and estimated a model that provides a new measure of financial literacy and disentangles confidence from knowledge. We find that confidence accounts for about 30% of the gender difference in financial literacy. Moreover, both financial knowledge and confidence are linked to stock market participation. We also provide researchers with a method to account for confidence in regressions.

Global distribution of research efforts, disease burden, and impact of US public funding withdrawal | DOI

Authors: Leo Schmallenbach, Mannheim Business School | Maximilian Bley, University of Zurich, University Hospital Zurich | Till W. Bärnighausen, Heidelberg Institute of Global Health (HIGH), Medical School, Heidelberg University; Harvard Center for Population and Development Studies and Harvard T.H. Chan School of Public Health, Harvard University, Cambridge; Africa Health Research Institute (AHRI), Durban, South Africa | Cassidy R. Sugimoto, School of Public Policy, Georgia Institute of Technology, Atlanta; Centre for Research on Evaluation, Science and Technology (CREST), Stellenbosch University | Carolin Lerchenmüller, University of Zurich, University Hospital Zurich, University Hospital Heidelberg, German Center for Cardiovascular Research (DZHK), Partner Site Heidelberg/Mannheim | Marc J. Lerchenmüller, Mannheim Business School, Leibniz Center for European Economic Research

Date of publication: August, 2025

Department: Innovation

Evaluating whether research aligns with the global burden of disease is essential for equitable and effective scientific progress and improvement of human health. Without systematic evaluation of this alignment, science cannot respond to shifting health needs. Here we analyzed the distribution between research and disease, linking 8.6 million disease-specific publications to two decades of global disease burden data using a triangulated large language model approach. We find that since 1999, research and disease burden have seemingly become much more aligned; however, this is mainly because of regional declines in communicable disease burden, whereas the noncommunicable disease burden has increased and globalized. Meanwhile, research effort has not changed to match

changes in disease burden. Our simulations suggest that without intentional alignment, the research–disease divergence will probably widen by a third over the next two decades, and be substantially accelerated by the reduction of US public funding for international research. Aligning research with health needs will require strategic investments, improved global coordination, open science policies and stronger, more equitable international partnerships to build resilience in a fragile research ecosystem.

I do not buy your story! Understanding the limits of storytelling in corporate social responsibility communication

DOI

Authors: Lukas Krenz, Mannheim Business School | Laura Marie Edinger-Schons, University of Hamburg | Sabrina Scheidler, University of Applied Sciences Dortmund | Sankar Sen, Zicklin School of Business, Baruch College, New York | Jan Wieseke, Ruhr-University of Bochum

Date of publication: October, 2025

Department: Sustainable Business

Storytelling is a popular approach for communicating corporate social responsibility (CSR) activities. However, its effectiveness in this context remains underexplored. This paper investigates the potential downsides of storytelling in CSR communication, particularly its capacity to backfire by evoking consumer skepticism. Across two field experiments (n_1 = 823; n_2 = 5411) with actual customers of a global retailer and one scenario-based experiment (n_3 = 1175), we demonstrate that storytelling, compared to an expository message format, can increase perceptions of manipulative intent and extrinsic attributions regarding a company's CSR efforts. These effects, in turn, reduce consumer loyalty and purchase behavior. Notably, this backfire effect is pronounced in communication about peripheral CSR activities (e.g., philanthropy) but not embedded CSR initiatives (e.g., employee-focused programs). By integrating theories of persuasion knowledge, storytelling, and social-relational framing, our findings challenge the assumption of storytelling's universal efficacy and highlight its context-dependent outcomes. We offer actionable insights for CSR and communication managers to align storytelling strategies with CSR type and consumer expectations.

Working for Jessica or Michael? Implications of gender stereotypes for job application intentions at technology startups | DOI

Authors: Vartuhi Tonoyan, Craig School of Business, California State University | Robert Strohmeyer, Mannheim Business School | Jennifer Jennings, Alberta School of Business, University of Alberta

Date of publication: June, 2025

Department: Entrepreneurship

We examine a critical yet underexplored aspect of human resource management in nascent technology ventures: employee recruitment. Applying theories of gender stereotyping, we contend that female-led technology startups face greater obstacles in attracting job applicants than their male counterparts. Evidence from a randomized online experiment conducted in 2020/2021 with 777 US job seekers substantiates this barrier, indicating that the disparities are partly rooted in gender-stereotypical perceptions of female technology entrepreneurs as less competent, agentic, and warm, which contribute to less favorable assessments of their ventures' economic potential and employee empowerment potential. Startups with gender-diverse leadership teams appear to overcome these biases. Confirmatory evidence comes from a 2024 replication study with 455 US job seekers, underscoring the need to address gender biases in the technological ecosystem.

Social connectedness in bank lending | DOI

Authors: Oliver Rehbein, Vienna University of Economics and Business | Simon Rother, Mannheim Business School

Date of publication: September, 2025

Department: Finance

We present evidence that loan allocations and loan terms are closely linked to the strength of social connections between bank and borrower regions. Lending increases with social connectedness, particularly in the presence of strong screening incentives. If connectedness is high, banks discriminate between borrowers more, the terms of originated loans are more borrower friendly, and loan performance is better. Furthermore, social connectedness is associated with higher bank

profitability and with lending-related increases in borrower-region GDP growth and employment. Our results suggest that lending barriers decrease with social connectedness, which helps our understanding of geographic lending patterns and regional economic disparities.

Partner

We engage people from business, government, civil society, and academia to advance responsible and accountable management education and practice.

Institutional Partnerships

- Quacquarelli Symonds (QS)
- AACSB (Association to Advance Collegiate Schools of Business)
- AMBA (Association of MBAs)
- EFMD (European Foundation for Management Development)
- Financial Times
- Local institutions and associations
- Ministries of Education, Higher Education, or similar national bodies
- ENGAGE.EU
- U7+ University Alliance
- Times Higher Education (THE)

Student Organization Partnerships

- Enactus
- 180 Degrees Consulting Mannheim
- Infinity Mannheim e.V.
- Sustainability department of the AStA
- UNICEF university group

Continue telling your story

Greenscape by Enactus Mannheim e. V. Wins the 2025 Sustainable Impact Contest

Greenscape, developed by Enactus Mannheim e.V., is the winner of the 2025 Sustainable Impact Contest, organized by the Dean's Office of Mannheim Business School. Greenscape addresses the intention–action gap in climate protection by motivating people to actively participate in environmental initiatives through a gamified mobile application. By linking virtual gameplay with real-world activities such as urban greening events, the project combines environmental education with tangible impact. The prize money will support the game's official launch in 2026 and help scale its reach and climate impact.

University of Mannheim Supports Equal Opportunities Through Uni-Cleverlinge² Mentoring Program

Through the Uni-Cleverlinge² project by KinderHelden, Mannheim Business School is committed to promoting equal opportunities in education. Students support primary school children from socially disadvantaged backgrounds with their learning while fostering their personal development.Through

this mentoring, they help close knowledge gaps, build the children's confidence, and foster a positive attitude toward learning. Over the past five years, around 200 students have participated in the program, mentoring children and contributing approximately 20,000 hours of voluntary work, equivalent to about 2,500 working days.

Practice

We adopt responsible and accountable management principles in our own governance and operations.

Institutional Policies and Practices

- AI use guide
- Buildings/real estate
- Campus operations guides
- Carbon reduction or offset commitments
- Ethical data sourcing guides
- Greenhouse gas emissions
- Local staff/student/faculty transportation
- Responsible procurement policies
- Student equity, diversity, inclusion
- Sustainability strategy or strategic plan (school or university level)
- Travel guides
- Water
- Zero-waste guides

Practice Awards

In 2025, University of Mannheim received 1 award for responsible and/or sustainable practices.

Papieratlas Wettbewerb

Granter: A project of the “Pro Recyclingpapier” initiative in cooperation with the Federal Ministry for the Environment, Climate Action, Nature Conservation, and Nuclear Safety, the Federal Environment Agency, and the German Association of University Professors and Lecturers

Grantee: University of Mannheim

Award Description:

Recognition of the use of recycled paper with the Label "Blauer Engel" in Germany

Continue telling your story

Closing the Loop: University of Mannheim Rolls Out Innovative Paper Recycling System

The University of Mannheim launched a new recycling program for sustainable towel paper: "TorkPaperCircle" aims to save up to 40 percent of the CO_2 emissions associated with paper towel waste at the university. Used paper towels are collected separately in the sanitary facilities and 98% of them are recycled into new towel paper. The new towel paper dispensers required for this will be installed gradually over the next few weeks. The old dispensers will also be recycled.

University of Mannheim Expands Support with Free Childcare During Exams

The University's Department of Equal Opportunity and Diversity, in cooperation with the childcare provider Agentur Farbenfroh, offered free childcare for students and exam supervisors near campus. On designated exam Saturdays in the spring semester 2025, children aged 1 to 12 received professional care in the University's Parent-and-Child Room.

University of Mannheim Pedals for the Planet in STADTRADELN 2025

In 2025, the University of Mannheim participated in the STADTRADELN campaign with 97 cyclists covering a total of 20,420 kilometers, equivalent to roughly half the Earth's circumference. STADTRADELN is a cycling campaign in Germany, organized by the Climate Alliance (Klima-Bündnis), where people ride bikes over a few weeks to promote climate protection, health, and better cycling infrastructure. This collective effort saved approximately 3,348 kg of CO_2, highlighting the university's commitment to environmental sustainability and climate-friendly mobility. Three participants each surpassed the 1,000-kilometer mark, demonstrating exceptional individual engagement. The university team achieved 10th place in the city ranking of Mannheim, further underlining its strong performance. In addition to the sporting achievement, participants reflected on the importance of integrating cycling into everyday mobility habits.

CleanUp your Campus: Trash Collection Campaign on Campus

In September 2025, the Sustainability Office at the University of Mannheim invited students and staff to participate in a campus-wide cleanup to collect litter on university grounds and nearby areas. Equipment and refreshments were provided, and participants were invited to a joint lunch hosted by Mannheim Business School.

University of Mannheim Stands Against Violence with "Orange the World" Initiative

The University of Mannheim participated in the global UN campaign "Orange the World" to mark the International Day for the Elimination of Violence against Women in November 2025. The initiative reaffirms the university's commitment to preventing gender-based violence and fostering a respectful,

discrimination-free campus environment. Vice President Heiko Paulheim emphasized the institution’s responsibility to raise awareness and support affected individuals. The Department of Equal Opportunity and Diversity provides confidential counseling and coordinates awareness activities, complemented by regional events and workshops addressing prevention and empowerment.

Baking Together, Giving Back: Festive Community Engagement at the Mannheim Business School

At the Mannheim Business School's traditional cookie baking get-together, MBS staff teamed up to mix, bake, and decorate all sorts of delicious Christmas cookies – a joyful way to connect, laugh, and share in the season's cheer. As in previous years, Mannheim Business School sponsored the ingredients, while our staff's contributions went to a good cause. This time, we were proud to support the St. Agnes Children's and Youth Support Center, helping children and young people in need right here in our community.

University of Mannheim Maps the Way to a Greener, More Inclusive Campus

In 2025, the University of Mannheim conducted a climate and diversity survey to better understand the experiences of students and staff and to promote an inclusive environment with equal opportunities. At the same time, a student mobility survey was conducted and showed that many students already commute in an environmentally friendly way. Around half live less than five kilometres from campus, about one third walk or cycle, more than half use public transport, and fewer than 10% travel by car. The results reflect the university's strong location advantages, including its proximity to the city centre, good public transport connections, and access to bike-sharing services. Around three quarters of students reported being satisfied with their commuting situation. Students also suggested improvements such as more bike-sharing stations, better cycling infrastructure, improved public transport affordability, and stronger transport connections. Based on these findings, the university identified key areas for action and began developing measures to further support sustainable commuting.

Share

We share our successes and failures with each other to enable our collective learning and best live our common values and purpose.

Engagement Opportunities

University of Mannheim offers transparent engagement opportunities for members of our institution and community to contribute to our sustainability and responsibility efforts in the following ways:

- Boards and advisory committees
- Feedback mechanisms (e.g., surveys, suggestion boxes)
- Open faculty and student meetings and town halls
- Partnerships with local organizations
- Public events and panel discussions
- Publicly accessible sustainability data and dashboards
- Sustainability-focused research and collaboration Opportunities

Communication Audiences

University of Mannheim communicates its policies and progress on sustainable development and responsibility with:

- Accreditation bodies
- Boards and advisory committees
- Annual report of the city of Mannheim
- Government and policy makers
- Faculty and staff
- Media and public relations channels
- Prospective and current students

SIGNATORY

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