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EDITORIAL

# The impact of digital technology on management accounting and control

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## 1 Digital technologies

About 6 years ago, a special issue on Digitalization in Management Accounting and Control was published in the Journal of Management Control. At the time it was noted that digitalization had the potential to disrupt the management accounting domain (Möller et al., 2020); it is now evident that it already has had a large impact, and spurred a lot of research in this area. In this editorial, we focus on how digital technology has affected the management accounting domain, what future impact it may have and what research opportunities are available. We focus on a number of different topics: the impact of digital technology on management control systems (including digital strategy, organizational design and the use of performance measures), the impact on the finance function (including the digitalization of financial processes and activities, the role and competencies of the controller and the design of the finance function) and the adoption process of digital technologies (including the organizational factors that drive the adoption of new technologies, and the adoption patterns in in the finance function).

As controllers, we frequently seek to (re)present the world in numbers – often of a financial nature. For 500 years, business activities have been reflected in a financial parallel world. Over the last 50 years, digitalization has extended this parallel world. Digitalization refers to the sociotechnical process by which digital technologies become integrated into the daily work of the finance function (Van Slooten et al.,

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2026; Tilson et al., 2010); it indicates a major organizational shift that is driven by digital technologies as well as alterations in strategy and how business is conducted (Fähndrich, 2023). Digitalization has added numerous additional data dimensions (beyond financial data) over time: customer-, supplier- and staff-related data, geostationary data and much more. This data can be used to generate context-related information, turned into knowledge, and subsequently business relevant insights.

In the early stages of this development, the focus was on the management, structuring and organization of data, described by terms such as Business Intelligence, Big Data, Cloud, Internet of Things and blockchains. Subsequently, the focus shifted increasingly towards process optimization and applications utilizing machine learning. Consequently, technologies and use cases in Controlling have diversified; examples include Robotic Process Automation, driver-based simulations, probabilistic risk assessment (e.g. in credit & collection and fraud identification), data visualization & self-service reporting, and time-series-based forecasting. More recently, probabilistic technologies in the field of text and image processing have led to a further leap in development. Large language models and their integration in agentic artificial intelligence applications enable largely automated to autonomous process applications.

These developments indicate that organizations and controllers have a very wide range of digital technologies at their disposal to leverage their work. Each of these digital technologies may have a different impact upon the processes in the organization as well as the responsibilities and activities of the controller. However, a closer look in practice reveals a significant gap in implementation: there are organizations that have a highly sophisticated and mature data and systems infrastructure and are able to apply digital technologies extensively and efficiently. The main benefits lie in a significant increase in efficiency (24/365 availability), as well as improvements in speed and accuracy (as human bias are eliminated).

The "business case" for digitalization varies considerably across organizations, depending on the individual use case, and is affected by the choice of technology, process, and organization. However, there are also many organizations where the underlying data and systems do not support such applications. Younger 'digital native' companies in particular have an advantage here, as they generally work with a sophisticated data architecture from the outset. For established manufacturing and service companies, the technologies that they have in place and their established customer relationships often offer a certain degree of protection for the business model. Intermediaries pose a significant threat to the incumbent firms, particularly those that occupy the data interface between providers and customers – especially with platform-based business models – and develop it further in innovative ways (e.g. Spotify, Uber). Controllers must assume strategic responsibility in this regard, as they should manage risk and preserve the assets (which include data) of the organization.

This opens up a wide range of activities for researchers, encompassing not only the substantive, more technical and procedural design of the application but also its use within a broader context. In both research and practical contexts, the 'translation work' between business, the digital technology application and the finance function carried out by controllers represents a significant value contribution for all parties. Providing such a contribution requires a great deal of contextual knowledge in order

to ensure that the selection and application of digital technologies are designed 'correctly'. This is where experienced controllers deliver significant added value.

At the same time, it is extremely important for researchers to assess the specific context of each instance of technology use thoroughly, to take this into account in their research work, and to document it. Only in this way can it be ensured – and demonstrated to reviewers and readers – that the use of the technology in question constitutes good practice and makes a contribution to the literature or practice.

## 2 Management control systems

Management control systems can be defined as 'all the devices and systems managers use to ensure that the behaviours and decisions of their employees are consistent with the organisation's objectives and strategies' (Malmi & Brown, 2008). Given that digitalization affects cooperation amongst multiple levels in the organization as well as across multiple functional areas (Gölzer & Fritzsche, 2017; Davern & Kaufman, 2000) – including marketing, information systems, innovation, strategic and operational management – it is likely that management control systems are also affected by digitalization.

### 2.1 Digital strategy

Previous literature suggests that organizations should capitalize upon digitalization by defining a digital strategy that can orient organizational investments, managerial efforts, and operations (Kraus et al., 2023). A digital strategy can help organizations to cut costs and optimize their customer service/customer relations activities, and should help to prioritize investments and activities (Niemand et al., 2021). A digital strategy may also require specific resources (Verhoef et al., 2021), such as storage facilities, information and communication infrastructure, and accompanying technologies to effectively compete. Given that digital strategy is likely to affect the (re) allocation of resources within the firm, it is likely that controllers are involved in digital strategy. However, discussions with executives suggest that this is not always happening; other departments (marketing, operations) tend to be more involved with digital strategies.

One element of the digital strategy is the use of a digital platform to deliver products and services to customers (McIntyre & Srinivasan, 2017). In addition, a digital strategy is likely to change the (incumbent) business model in terms of how the enterprise creates and delivers value to customers, and converts payments received to profits (Teece, 2010); that is, digitalization implements a new 'business logic' to create and capture value (Verhoef et al., 2021). Given this change in the business model, it is likely that internal processes and tasks within the organization will change, with a potential change in (communication with) customers and (distribution requirements to) suppliers.

A digital strategy requires a sophisticated - and, if derived from a historically more physical product/ service oriented strategy, changed - master data or management and steering model (Mahlendorf et al., 2022). This involves not only the product/ service

related dimensions but of course also the financial dimension. In this regard controllers should play an active and leading role in order to ensure that financial flows are captured adequately in the digital strategy.

### 2.2 Organizational design

Digitalization is also likely to change the distribution of decision rights in the organization. Previous literature suggests that digitalization favors a more flexible organizational structure composed of separate business units, agile organizational forms, and digital functional areas (Sklyar et al., 2019). Business model innovation research suggests that new and often disruptive business models should be developed in autonomous business units that allow for experimentation and quick learning (Christensen et al., 2016). Agile organizational forms provide short cycles to quickly test and update market assumptions; finally, the digital functional areas should transform from a line function enabling data flows to a proactive role to support digital value creation (Verhoef et al., 2021).

Labro et al. (2021) take a somewhat different approach, focusing on the use of predictive analytics in manufacturing plants. Labro et al. (2021) suggest that digitalization may have two effects: it can facilitate the acquisition of local knowledge by (local) plant managers (which would result in an increase in decentralization as it would increase the information asymmetry with headquarters); alternatively, it may facilitate the transfer of knowledge to headquarters (which would result in an increase in centralization as it would reduce information asymmetries). Empirically, they find that predictive analytics is associated with an increase in centralization, indicating that digitalization may reduce the costs of transferring information.

Finally, digitalization may affect separation of duties and other controls in organizations. For example, a robot (an autonomous computer program that is used to automate structured, rules-based and repetitive business processes; Eulerich et al., 2024) could handle complete administrative processes such as bank reconciliations or accounts receivables management. However, robots are susceptible to security risks as they can be implemented without following all company security protocols; as a result, hackers may get access to an organization's IT systems and other critical data. Similarly, additional governance structures may be required to maintain the integrity of robots and the separation of duties ('human in the loop'). Such changes in governance are likely to affect the organizational design.

### 2.3 Use of performance measures

Finally, firms are likely to use performance measures to facilitate learning and fine-tune the business model as a consequence of digitalization (Verhoef et al., 2021). Beyond the impact of digitalization on information quality and efficiency (e.g. Kausar et al., 2026; Lem, 2024), firms are likely to change their performance metrics to evaluate the success of their digitalization efforts (e.g., measure website clicks or downloads on the platform; Appelbaum et al., 2017). In addition, they are likely to use input and process measure to track the intermediate results of a new business model. Depending upon the life cycle, firms may also use different measures; for

example, startups and scaleups may focus on growth figures (growth in number of users and sales) or conversion rates rather than profitability (Chen & Srinivasan, 2024; Amir & Lev, 1996).

Digitalization may not only affect the type of measures, yet also the ability to set targets. Literature suggests that targets should be 'challenging, yet achievable' (Merchant & Manzoni, 1989). Labro et al. (2023) indicate that digitalization (specifically: predictive analytics) may provide information that facilitates the provision of more 'challenging yet achievable' targets and align the incentives of plant managers to a larger extent with headquarters' objectives. Empirically, Labro et al. (2023) find evidence that is consistent with these notions: targets become more accurate, and both short term bonuses and as well as long term career incentives (promotion and firing) are based to a larger extent on performance measures.

### 2.4 Research opportunities

Opportunities for research that arise from the aforementioned discussion are several. For example, given the (re)allocation of resources to digital strategies and digital business models, are controllers involved in these decisions? What financial and nonfinancial criteria are used to evaluate such decisions? Are the demands for financial and nonfinancial data similar in terms of relevance and reliability across incumbents and digital natives? What (new? ) performance measures are used to evaluate the effectiveness of the digital strategy and the digital business model? How do incumbent firms manage digital strategies and business models within their organization? What organization structures are used to design and implement digital strategies and digital business models, and how are managers within these different structures evaluated and incentivized? Are platform firms managed differently (in terms of structures and performance measures) relative to incumbents?

## 3 Finance function

The finance function refers to the part of the organization where – amongst other activities, such as treasury and fund management – the accounting and control activities are executed (Chang et al., 2014). In addition to the organization as a whole, activities within the finance function are likely to be affected by digitalization.

### 3.1 Reporting

In the field of reporting, some companies have started to develop digital self-service platforms which aim to provide decision-makers with a (more or less) comprehensive range of standardized and quality-assured data products (such as dashboards, reports, data bricks), analysis modules and AI-based agents. Based on these developments, it has been argued that if such an offering is combined with centrally and locally configurable alerts, and if decision-makers can use either voice commands or an intuitive text interface to retrieve data and analyses (ideally with virtually no delay, at any level of detail and regardless of whether the data is financial or non-

financial, internal or external, structured or unstructured), the speed and flexibility of information access will increase significantly. As a result, managers and controllers could easily come to the conclusion that they "talk to the data" (cf. Schäffer, 2026). Thus, centrally produced reports might finally be replaced by an open and dynamic ecosystem for data and analytics, in which managers, controllers and AI-based agents can contribute to both the supply and the demand sides of the platform.

As of now, most finance functions in practice still seem to be a long way from realizing such a vision. In the day-to-day grind, most controllers still produce reports that are essentially limited to the financial metrics deemed relevant to the report's recipients. Particularly in small and medium-sized enterprises, non-financial drivers and external factors are rarely integrated systematically into management reports. And while as many as 60% of controllers surveyed in the WHU Controller Panel stated two years ago that their company uses a BI or dashboard solution, these are generally standardized and only made available top-down. Consequently, decentralized users have only very limited scope to flexibly access more detailed data via self-service, let alone design dashboards or reports themselves.

If the full potential of new technologies is to be realized, the finance function needs to invest in technology and data infrastructure. In addition, they must ensure a clearly defined enabling context with a comprehensive and quality-assured database, a shared data and steering model, binding guidelines and boundaries, the intelligent automation of relevant processes, and managers who are technically, organizationally and culturally equipped to make intelligent use of the available data (cf. Ahrens et al., 2025; and Schäffer, 2026). All of this, however, comes with a great deal of work and requires a fundamental transformation of the finance function. At the same time decentral managers are enabled more to use the provided numbers for their decisions, which requires a sound financial understanding. Thus, the finance function needs to educate and qualify the recipients of the reporting results to be able to adequately make use of the self-service.

### 3.2 Financial planning and analysis

Next to reporting, digital technology has also been mobilized to change planning and forecasting practices; some companies have partially automated their forecasting processes using time series analyses, machine learning or other techniques. However, data from the WHU Controller Panel shows that the number of companies that are using quantitative causal models, and artificial intelligence in their forecasting is still small (cf. Reimer & Schäffer, 2024) and many companies struggle to implement the new technologies successfully. Key challenges comprise the quality of the underlying data, the acceptance of new technologies by controllers and managers and the right combination of human and machine.

At the same time, the aforementioned technologies and agentic solutions have the potential to make forecasting not only more efficient, but also more objective: systematic distortions caused by cognitive biases and political behavior can be reduced. In addition, the low marginal cost of a fully or partially automated forecast can enable controllers to update the forecast much more frequently. As a consequence, debates over whether a forecast should be produced three or four times a year, quarterly

or monthly, would become somewhat irrelevant. In addition, managers would be able to react to changes in the environment as soon as the latest forecast falls outside a predefined range of expected values. The rhythm of business and the flexible, event-driven involvement of management would then take the place of the traditional calendar-based rhythm of accounting (cf. Bogsnes, 2016).

### 3.3 Competencies, roles and organizational structure

Given the challenges mentioned above, controllers may need to develop new competencies (Pargmann et al., 2023). These include technical skills, a more solid expertise in related areas of the control part of the finance function (such as treasury, risk management, financial control, investor relations and corporate finance), a sufficient understanding of regulatory requirements (for example in the area of ESG), skills in data strategy, data management and data governance, a good understanding of the drivers of operational business success and the success factors of alternative business models, and, last but not least, the ability to lead and motivate (cf. Schäffer et al., 2025).

In addition, the established set of controller roles (cf. Fourné et al., 2018) will need to be reconsidered. The traditional scorekeeper role has come under pressure, and, at the same time, we can observe that some companies have started to invest into the development of new roles, role-specific competency-profiles and a broader organizational transformation of the finance function (cf. Schäffer et al., 2025).

### 3.4 Research opportunities

Opportunities for research that arise from the aforementioned developments are manifold. For example, how do digital technologies change finance activities such as reporting, or planning and forecasting practices? Which behavioral biases can be mitigated and which can arise with the use of digital technologies? How can drivers for planning, forecasting, and simulation be identified and used? And how do companies trade off different quality criteria for forecasts, for example, accuracy versus acceptance?

Other research opportunities relate to the structure of the finance function. For example, how can an open and dynamic ecosystem for data analytics be realized? And how do human and agentic users collaborate in such a context? What are effective solutions for data governance and the assurance of data quality? How can companies establish shared data and steering models, and how can they enable users technically, organizationally and culturally? How does the flexible access to a holistic data platform and how do conversational analytics affect managerial decision-making?

Finally, digitalization will affect the role and competencies of the controller. To acquire these competencies, research could investigate effective strategies for competence development. Other questions relate to the impact of generative AI and agentic solutions on the roles of controllers. That is, what are the implications of artificial intelligence on processes, accountability, organizational structure and culture of the finance function?

## 4 Adoption processes

The increasing adoption and diffusion of digital technologies are thus transforming the business landscape and reshaping the finance function. Organizational factors play an import role in in determining how far the finance function has progressed in digitalization. In addition, while the finance function can leverage digital technologies to add value to the organization, this can only be realized if the finance and control specialists, i.e. the controllers, are both capable of and willing to embrace the associated challenges.

### 4.1 Organizational factors that drive adoption

Support from top management is a critical organizational factor in adopting digital technologies within the finance function. These adoption decisions heavily build on the assessment of the potential value of investments in digital technologies. On top of this initial assessment, the organization's capability of converting this potential value into realized value (Davern & Kaufman, 2000) and to leverage digital technologies for firm performance (Roberts & Grover, 2012) need to be taken into account for this decision. Realizing the full value depends on investments in complementary IT as well as non-IT resources (for an overview see Schweikl & Obermaier, 2023). Also a digitalization strategy for the organization is a crucial factor in this respect (Bedford et al., 2025).

An important complicating aspect of digital technology adoption decisions is that the value of adopting these technologies is realized at multiple loci in organizations (Davern & Kaufman, 2000). This complication is particularly relevant when it comes to the adoption of digital technologies for finance and control, given that such technologies may have a positive impact in various ways and throughout the organization. Meanwhile, these investments typically compete for resources with digital technologies in other organizational units. And, as pointed out by Möller et al. (2020), top management tends to prioritize other organizational units rather than the finance function in relation to digitalization, based on the idea that these organizational units more directly add to corporate value creation. As a consequence, achieving top management buy-in for digital technologies can be challenging, even more so when these technologies impact the finance function.

A good understanding of how and where in the organization the value of using digital technologies within finance and control activities is realized is thus key in ensuring that the finance function is not lagging behind relative to other organizational units. At the same time, and on a more positive note, the controllers' involvement and experience in supporting top management' strategic decisions may create opportunities to articulate a clear value proposition for digital technologies investments in the finance function.

### 4.2 Adoption patterns in the finance function

This raises the question what value can be obtained from adopting digital technologies in the finance function, and how this value can be realized? If the role of con-

trollers is understood as providing a representation of the business activities in the organization, then digitalization can be used to create a digital counterpart of these activities, a so-called digital twin. While the representation itself may not hold much value, it facilitates opportunities for the finance function to contribute meaningfully to the organization. Previous research shows, for example, that digital technologies can improve predictions based on complex data, which enables the finance function to support management in anticipating future scenarios rather than evaluating past results (Boerner et al., 2024; Fehrenbacher et al., 2023). In addition, digital technologies have the capacity to improve controllership effectiveness, including controllership output quality and controllership impact on management decisions (Boerner, 2025).

Digital technologies can also help the finance function to act as a proactive provider of relevant information and decision-oriented insights by leveraging available data (Rikhardsson & Yigitbasioglu, 2018). Digitalization can improve the controller's support to managers who may have to process a vast amount of data, especially in dynamic environments, that needs to be analyzed to come to actionable and strategically aligned insights (Dirks & Wouters, 2025). The use of digital technologies can also strengthen the analysis of causal relationships between performance measures, especially in contexts where such an analysis is more complex and strategically relevant (Stouthuysen, 2023). Digitalization thus supports controllers in fulfilling a business partner role and exerting influence within the organization (Boerner et al., 2024; Van Slooten et al., 2026), as also illustrated by the studies discussed above. The finance function may, however, also pursue an efficiency objective rather than business partnering, as reflected in its digitalization strategy, which influences the selection of digital technologies (Bedford et al., 2025). An efficiency focus drives the adoption of automation-oriented tools and skills to standardize processes and replace routine activities, whereas a business partnering focus encourages the adoption of analytics and other advanced digital tools. Digitalization focused on automation can make it possible for controllers to shift attention to more value-adding activities and improve data- analysis, forecasting, and business support (Bedford et al., 2025; Van der Slooten et al., 2026). Whether this extends to AI remains uncertain and may not hold in practice, notwithstanding its compelling promise to automate routine tasks and enable greater focus on higher-value work (Ragunathan & Xe, 2026).

Finally, the extent to which the opportunities offered by digitalization can be realized depends on the adaptability of the finance function and its controllers to circumstances, tasks, and role expectations that evolve due to digitalization. This is particularly true for the adoption of AI as a digital technology, as it may lead to new tasks and responsibilities for the finance function related to security, governance, and accountability. Adaptability to changing requirements, embedded at both the cultural and individual levels within the finance function, may help to overcome resistance and other barriers to change. In addition, absorptive capacity may be needed to effectively leverage the value of digital technologies within finance and control for organizational benefit (Elbashir et al., 2011). Adaptability and absorptive capacity may help safeguard the finance function against losing responsibilities to other domains while supporting its sustained or increasing organizational relevance.

### 4.3 Research questions

Several avenues for further research emerge from this discussion on the adoption process. One question, for example, is how the value of adopting digital technologies in the finance function can be assessed? How can the improved contribution of the value provided by the finance function be expressed in a meaningful way and how can management buy-in be obtained? How do the finance function and the role of controllers evolve with increasing digitalization? How and why is this related to the type of digital technology used? How and why can a digital strategy or roadmap support digitalization of the finance and control, and how can the CFO be an architect of such a roadmap?

How can the adaptability of the finance function to changing digitalization requirements be strengthened, and how can this adaptability be embedded within the culture of this function and its employees? In what ways and under what circumstances does adaptability help overcome resistance and other barriers to change? Which contextual factors are enabling or hindering a digitalized finance function? And last, but not least: why are most finance functions so reluctant to embrace change and transformation?

## 5 Articles in this issue

In this editorial, we have discussed a number of developments that affect the control system, the finance function in organization, and the adoption and use of digital technologies in the finance function. The papers in this special issue have started to explore several of the items that we discuss in our editorial.

Xenia Boerner (2026) examines whether business analytics provides a threat or an opportunity (or both) for finance departments. Her study – based upon a literature review - focuses on aspects such as information quality, controller roles, collaboration with other departments, and the impact on finance function activities.

Robert Rieg (2026) builds upon the Unified Theory of Acceptance and Use of Technology (UTAUT) to investigate the determinants and performance effects of using digital dashboards in the finance department, and tests his framework using survey responses from controllers.

Thanh Phan & Kevin Baird (2026) examine the associations between top management support and employee empowerment, the use of big data analytics in performance management, and the effectiveness of performance measurement systems. They focus on the managerial perspective, using survey responses from middle-level managers in organizations to test their model.

Nils Gimpl, Andreas Wald, Agnes Szukits and Ronald Gleich (2026) build upon organizational information-processing theory to examine how digitalization in the finance function alters information quality and the locus of information. In addition, they investigate how digitalization in the finance function affect management control effectiveness through standardization and decentralization in the organization, using survey responses from finance department employees.

Ilenia Ascani, Angelica Sardini, Marco Montemari and Maria Serena Chiucchi (2026) investigate whether and how the use of business intelligence and analytics systems influence the way that controllers support the decision-making processes of operational managers within organizations. They draw upon interviews with controllers and managers in a cross-sectional field study of five Italian companies.

Alexander Pinzger (2026) investigates whether the extent of information provided about an algorithmic decision making tool and the decision-maker' thinking style affect an individual's reliance on the algorithm. Using an experiment, he provides insights that help to design a decision-making environment that reinforces a data-driven approach.

Finally, Gustavo Souza, Claudio Wanderley and Andson Braga de Aguiar use an experiment to investigate the influence of artificial intelligence transparency on the use of decision maker's AI acceptance for managerial decisions in different types of decisions (operational vs. strategic). Their study provides insights for managers and controllers that navigate AI integration in decision making.

As indicated above, the aforementioned studies use different methodologies to investigate the impact of digitalization on management accounting & control. We hope that you enjoy these articles, and gain useful insights from them.

**Data availability** we do not analyze or generate any dataset.

## Declarations

**Competing interest** No funding was received for conducting this study.

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