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**MSc Thesis Project in Management Accounting**
**Business Controllers' new competencies, roles, and organizational structure caused by digital transformation in various organizations**

Despite the practical relevance of digitalization, academic research in this area has been limited. There is a large gap between theory and practice: academic papers hardly discussed the effects of digitalization on the finance function, while according to the practitioners this has been generally the only topic on the agenda. Many practitioners indicate that the potential impact on management accounting practices and the finance function is huge, with several companies having special transformation departments (for example in marketing, human resources, and finance) to guide the digital transition.

Given the challenges mentioned above, the finance function as well as individual controllers may need to develop new competencies. On a personal level, enhanced expertise in technology and analytics might be required; at the same time, business acumen, analytical thinking, and other traditional competencies should not diminish (or may even become more important). On an organizational level, the finance function will likely face a reduction in size (in the number of full-time equivalents). This should, however, not restrict the effectiveness and impact of the function. On the contrary, new opportunities as well as new roles emerge.

Possible research questions include:
- Which competencies are required in a more digitalized context?
- What are effective strategies for competence building, transfer, and governance?
- **What is the impact of digitalization on the roles of controllers?**
- Which contextual factors are enabling or hindering a digitalized finance function?
- How should a digitalized finance function be structured by means of processes, responsibilities, and IT resources?
- **OR ANY OTHER QUESTIONS REGARDING** Management Accounting, Management Control Systems, Business Controllerships related to digital transformation in organizations.