
Guest editorial: Introduction to the special issue on digitalization in management accounting and control

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Introduction

The digital transformation of management accounting and control, while not a novel phenomenon, continues to be a significant catalyst for organizational and societal change. This special issue of *Qualitative Research in Accounting and Management* examines the multifaceted implications of digitalization on management accounting practices, addressing the need for ongoing evaluation of its relevance and integration into organizational structures.

The papers presented herein contribute to the expanding literature on how digital technologies are reconfiguring management accounting roles, practices and systems. They provide empirically grounded, theoretically informed insights into the experiences of management accountants and controllers navigating the digital landscape. The research explores several key areas:

- the digitalization of work micro-foundations;
- shifts in intra- and interfirm collaboration patterns; and
- the emergence of digitalized structures, routines and coordination mechanisms.

These studies illuminate both the transformative potential and persistent challenges associated with the digital shift in management accounting and control. By examining the intersection of traditional accounting logics with new technological capabilities, the research responds to calls for a deeper understanding of digitalization's impact on the field.

As organizations continue to adopt an expanding array of digital technologies – from cloud computing and big data analytics to artificial intelligence and robotic process automation – the nature of management accounting work evolves rapidly. This special issue aims to provide a nuanced perspective on these changes, contributing to the ongoing discourse on the digital transformation of management accounting and control practices.

Challenges with digitalization in management accounting and control

The research presented in this special issue illuminates several key themes that extend our understanding of how digital technologies are reshaping organizational dynamics.

A central tension emerges between established accounting logics and the affordances of new digital technologies. [Kastrup *et al.*'s \(2025\)](#) examination of data analytics in financial due diligence reveals how professional and commercial logics simultaneously enable and constrain the adoption of advanced analytics practices. This finding resonates with broader discussions in the literature regarding the

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integration of digital technologies into existing management control systems and practices.

The evolution of management accountants' roles and competencies in the digital era presents another significant challenge. Fährdrich and Pedell's (2025) study of SMEs demonstrates a shift from traditional "bean counting" toward more strategic, business partner-oriented roles. This transition necessitates new skill sets, particularly in data analytics. However, Nielsen *et al.*'s (2022) research on management accountants in Industry 4.0 settings highlights the persistent challenges in balancing traditional control functions with forward-looking, data-driven approaches.

The reconfiguration of management control practices through digital technologies offers both opportunities and challenges. Ruggieri *et al.*'s (2025) investigation of cloud technology adoption at IKEA illustrates how real-time data access and sharing can foster more collaborative, reflexive approaches to management control. Nevertheless, concerns persist regarding data integrity, auditability, and the ethical implications of data-driven decision-making.

These studies collectively underscore the need for organizations to rethink rationality, communication, and visualization in light of digitalization. They reveal how digital technologies are influencing organizational rules, routines, practices, roles and commercial logics, prompting a reevaluation of established norms and processes in management accounting and control.

Papers in this special issue

Building upon the previously discussed challenges and consequences of digitalization in management accounting and control, this special issue presents a selection of research papers that address key questions and challenges in the field. These studies employ various theoretical perspectives to shed light on digitalization's impact on management accounting and control practices.

Kastrup *et al.* (2025) utilize institutional theory to examine how professional and commercial logics influence the adoption and conceptualization of data analytics in financial due diligence. Their findings reveal that these logics act as perceptual filters, shaping accountants' understanding and application of data analytics technologies.

Ruggieri *et al.*'s (2025) study of IKEA's "Business Navigators" employs pragmatic constructivism to demonstrate how cloud technologies take part in coconstructing management control practices. This approach illustrates digital technologies as integral components in the social construction of management accounting realities.

Fährdrich and Pedell's (2025) research on digitalization in SMEs, while not explicitly framed in affordance theory, resonates with it. Their work highlights how an environment of digital technologies' properties enable new forms of management control practices while being shaped by organizational contexts.

Kornberger *et al.* (2025) provide a critical overview of data-driven management in accounting, synthesizing existing literature and identifying key themes and future research directions. Their essay offers a valuable framework for understanding the broader implications of digitalization for management accounting and control.

Together, the studies in this special issue offer rich, contextually grounded insights into the realities of digitalization in management accounting and control. They underscore the importance of considering the interplay between technological capabilities, organizational factors, and institutional logics in shaping digitalization outcomes. By employing diverse theoretical lenses, these papers contribute to a more nuanced understanding of how digital

technologies are transforming management accounting practices and roles, extending the discussion of challenges and opportunities for future research.

Concluding remarks

In the autumn of 2022, we, the guest editors, started discussing how we could contribute to our field by suggesting a special issue on a topic we all had interests within but a strong desire to learn more about, namely digitalization in management accounting and control.

Through our work with this special issue, a number of interesting avenues for future research have emerged. One of these avenues concerns the role of the accountant (or controller) in a digitalized world and organizational setting. Issues within identity, collective processes and collaboration, as well as the relationship between human and machine all emerge as interesting pathways for the accounting field to further investigate, and these pathways open up further questions that remain to be investigated. For instance, how are (inter) human (decision-making) processes affected by the ubiquity of data? Does technology solve problems *per se*, or is technology doing tasks that humans previously did, hence liberating people (accountants) to solve other (more interesting/difficult) problems? On the other hand, does technology create new problems, previously nonexistent (or invisible to us)?

Looking ahead, several key areas emerge as priorities for future research:

- the role of artificial intelligence and machine learning in management control systems, particularly in terms of predictive analytics and automated decision-making;
- the implications of blockchain technology for management accounting, especially in areas such as supply chain management and interorganizational controls;
- the impact of digital platforms and ecosystems on management accounting practices, particularly in the context of new, platform-based business models;
- the ethical implications of data-driven management control, including issues of privacy, algorithmic bias and the responsible use of analytics;
- the evolution of management accounting education and professional development in response to digitalization, including the integration of data science and technology skills into accounting curricula; and
- the role of management accounting in supporting digital business transformation, including the development of new performance metrics and control systems for digital business models.

These research directions extend the themes explored in the special issue papers, such as the tension between established accounting logics and new digital technologies, the changing roles and competencies of management accountants and the reconfiguration of management control practices through digital technologies.

Furthermore, the special issue raises fundamental questions about the relationship between humans and technology in accounting processes. It prompts us to consider how data ubiquity affects decision-making processes, whether technology solves existing problems or creates new ones and how it might “liberate” accountants to approach more complex challenges.

Our hope is that this special issue will contribute to an improved understanding of digitalization in management accounting and control but, more importantly, that it will inspire accounting and control researchers to further explore the role of technology within

and beyond the issues we have raised here, thus helping to shape a management accounting and control field that is well-equipped to meet the challenges and opportunities of an increasingly digital world.

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