

## Table of Contents

I. Abstract.....	6
II. Zusammenfassung .....	7
III. List of figures .....	9
IV. List of abbreviations .....	10
1. Introduction.....	11
1.1 Motivation .....	12
1.2 Objective, research questions, and framework.....	14
1.2.1 Research questions .....	14
1.2.2 Research framework and process.....	16
1.2.3 Research process and evolvement of research framework .....	17
1.3 Structure of this dissertation.....	18
1.4 Contribution .....	19
2. Literature review and research gap.....	21
2.1 Definitions and clarifications.....	21
2.1.1 Management accounting .....	21
2.1.2 Digitization .....	23
2.1.3 Digitization: Further discussion on terms and definition .....	24
2.1.4 Management control.....	25
2.1.5 Controlling vs. management accounting .....	25
2.2 Literature review methodology .....	27
2.3 Literature review results .....	28
2.3.1 Impact of digitization on management accounting .....	28
2.3.2 Impact on tasks and tools (RQ1) .....	31
2.3.3 Impact on organizational setup (RQ2).....	34
2.3.4 Impact on educational background, required skills, and training (RQ3) .....	36
2.3.5 Relation of strategy and management accounting (RQ4) .....	38
2.4 Review of practitioners' papers and publications .....	41
2.5 Confirmation of research gap .....	44
3. Theory.....	45
3.1 Organizational perspective.....	46
3.1.1 Division of labor and economies of scale and scope .....	46
3.1.2 Porter's generic strategies.....	47
3.2 Individual perspective.....	50
3.2.1 Social exchange theory .....	52
3.2.2 Decision-making: Heuristics and biases in decision-making and human judgment..	54

3.3 Conclusions from theory.....	56
4. Methodology .....	58
4.1 Qualitative vs. quantitative research .....	58
4.2 Research design: Methodological framework .....	58
4.2.1 Application of grounded theory and case study methodology.....	59
4.2.2 Case study research design and process .....	61
4.2.3 Validity tests .....	62
4.3 Case selection.....	63
4.3.1 Determined sample size .....	64
4.3.2 Sampling strategy.....	64
4.3.3 Sample sourcing.....	64
4.3.4 Evolution of the interview process.....	65
4.4 Case companies.....	66
4.5 Interviews .....	67
4.5.1 Empirical research process .....	67
4.5.2 Interviews with management accountants .....	72
4.5.3 Interviews with decision-makers.....	73
4.5.4 Interviews with management accounting enablers .....	73
4.6 Analysis of interviews: Coding methodology.....	76
5. Findings .....	79
5.1 Five cases of digitization in management accounting.....	79
5.1.1 Case 1: Pharma and chemicals conglomerate.....	79
5.1.2 Case 2: Beverage manufacturer .....	84
5.1.3 Case 3: Consumer goods company .....	88
5.1.4 Case 4: Mechanical engineering company .....	92
5.1.5 Case 5: Automotive supplier .....	97
5.2 Summary: Impact of digitization on tasks and tools on management accounting function in manufacturing organizations.....	101
5.3 Summary: Impact of digitization on organizational structure of management accounting function in manufacturing organizations.....	105
5.4 Summary: Impact of digitization on skills and training of management accounting function in manufacturing organizations.....	109
5.5 Grounded model: Two archetypes of digitization in management accounting .....	112
5.5.1 Streamlining: Efficiency focused .....	113
5.5.2 Enabling: Value-added focused .....	114
5.6 Change of positioning and trends with regard to the discovered archetypes .....	116
5.7 Relation of strategy to the digitization of management accounting (RQ4).....	118
5.7.1 Case 1: Pharma and chemicals conglomerate.....	119

5.7.2 Case 2: Beverage manufacturer .....	120
5.7.3 Case 3: Consumer goods company .....	121
5.7.4 Case 4: Mechanical engineering company .....	122
5.7.5 Case 5: Automotive supplier .....	123
5.7.6 Discussion of relation of strategy to the digitization of management accounting ....	123
5.8 Analyzing a (potentially) futuristic view on management accounting: Perspective of software providers .....	124
5.8.1 View on RQ1 .....	126
5.8.2 View on RQ2 .....	128
5.8.3 View on RQ3 .....	128
5.9 Conclusions from findings .....	129
5.10 Discussion of findings.....	130
6. Conclusion .....	133
6.1 Summary .....	133
6.2 Practical implications.....	136
6.3 Limitations of study and suggestions for further research .....	139
V. Bibliography.....	141
VI. Appendix: Interview guidelines .....	152
A.1 Introduction.....	152
A.2 Tasks, tools, and methods .....	152
A.3 Digitalization: Process of introducing new tools and analyses.....	153
A.4 Introduction of new tools and technologies: .....	153
A.5 Role 154	
A.6 Organization, cooperation, and workflows .....	154
A.7 Organizational setup (focus: before vs. after/expectation).....	155
A.8 Outsourcing/offshoring (as one step in the digitization process) .....	155
A.9 Shared service centers (as one step in the digitization process).....	155
A.10 Organizational culture and working style (as enabler/impact on the digitization process).....	156
A.11 Driver/pre-conditions of change with respect to digitization.....	156
A.12 Barriers to change with respect to digitization .....	156
A.13 Benefits of digitization .....	156
A.14 Skills and background (RQ3) .....	157