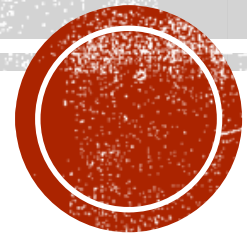


THE FUTURE (DIGITAL) ROLE OF CONTROLLERS IN UNIVERSITY ORGANIZATIONS — CHALLENGES AND POSSIBILITIES

Matti Skoog

Åbo Akademi University

& Stockholm University





PART OF MY PROFESSIONAL PROFILE

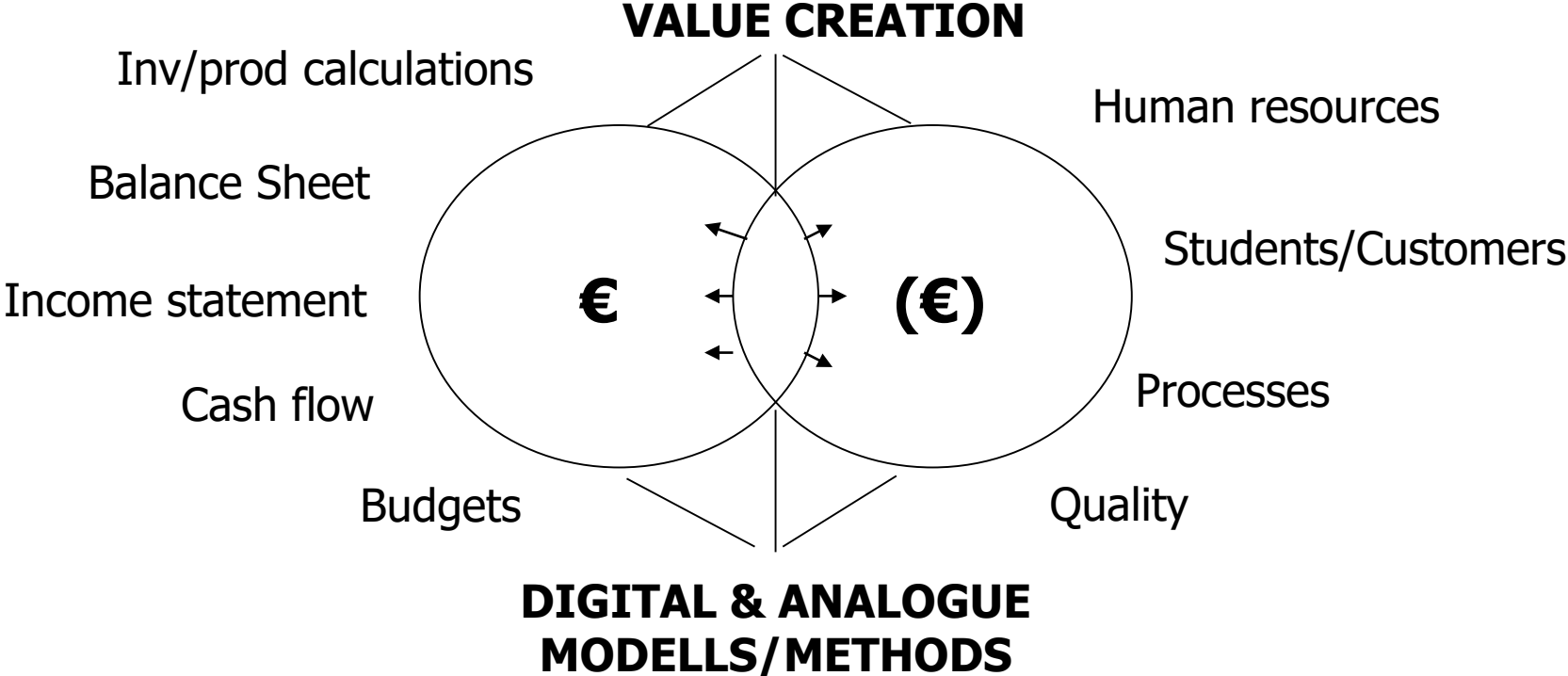
- **Head of subject at Åbo Akademi University** - formerly deputy Dean at Stockholm Business School, Stockholm University
- **Accounting from an interdisciplinary perspective** – case study oriented, I.e. building a deeper understanding (theory)by studying different controlling practices.
- **Mixed publication strategy** - also books in order to be reach students and practitioners
 - **The relevance of interaction and dialogue** in management control processes
 - **Sustainable performance management and evaluation** in the cruising industry
 - **Hybrid performance management and measurement** in universities and schools
 - **“Smart city” and platform organization** performance measurement/management



CONTROLLING AND DIGITALIZATION!?



ONE OF THE MAIN CONTROLLING CHALLENGES – FROM BOTH AN ANALOGUE AND DIGITAL PERSPECTIVE



CHALLENGES

- From separate systems that don't "talk" with each other (negative path dependence) to **integrated systems "FOR REAL"**
- From the amount of (big) data to **the relevance and value of data**
- From measurement precision (mainly financial) to **business relevance (financial & non-financial)**
- From short term monthly/annual budget to **long term value creation and positioning on the market/in society**
- From managers that interpret controlling/accounting as an "un-necessary evil" to **increased management interest and understanding**
- From informing about data to data driven **communication (dialogue)**
- From a mainly functional orientation to a **constant mix of functional and contextual** controlling structures and processes
- From an awareness of mainly the financial ideals among controllers towards an **understanding of different performance ideals** (values) within the organization

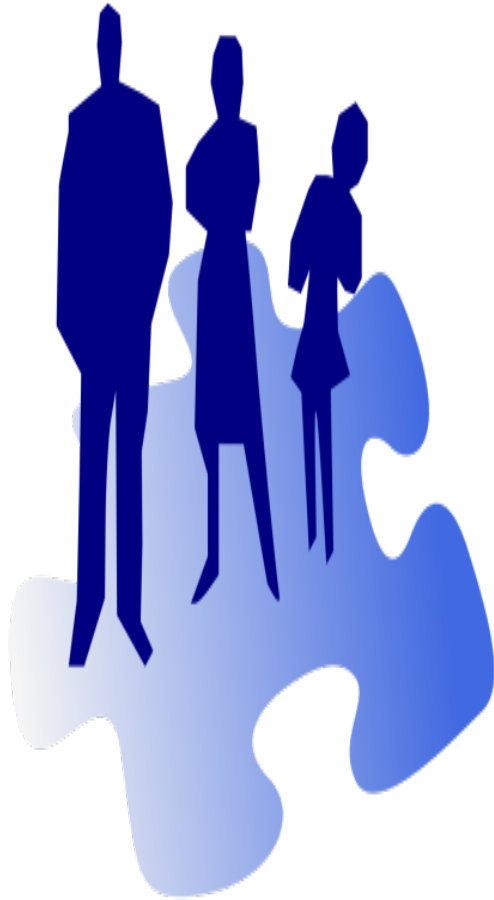


POSSIBILITIES

- Digitalization and automatization **makes time that should enable more interaction and dialogue with the organization**
 - Make sure you have **the relevant time and positioning in meeting agendas**
 - **Participate in meetings that you traditionally don't participate in**
 - **The time in between reports and formal meetings is the most important** for interaction
- With more interaction a **higher level of understanding will be developed for both controllers and non-controllers**
 - Controllers will understand the organization better and,
 - Non-controllers will understand the numbers better
- Reports will be more relevant and more related to the organizational processes, resulting in that **the knowledge of controllers will be more used and demanded**
- But, **accounting will/should never be interpreted and treated as the “locomotive”** of the organization, but rather the “help-engine”
- **A more digital generation will take over** as controllers, researchers/teachers and managers. Take their suggestions and recommendation seriously and allow them to act as **“change agents”**



GOOD LUCK AND DON'T FORGET...☺



12345
67890
12345
67890

