DOI: 10.46541/978-86-7233-439-5_503

XXXI International Scientific Conference
Strategic Management
and Decision Support Systems
in Strategic Management
Sm2026
Subotica (Serbia), May 18, 2026

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FROM SCOREKEEPER TO BUSINESS PARTNER: THE CHANGING ROLE OF CONTROLLERS UNDER BUSINESS UNCERTAINTY

Abstract: In conditions of global instability characterized by geopolitical turbulence, increasingly aggressive competition, and growing changes in regulatory and market requirements, the controller's function is undergoing rapid transformation. The traditional role of the "scorekeeper", focused on retrospective reporting, is increasingly giving way to the role of a strategic business partner who actively participates in planning, risk management, and decision-making. This paper aims to identify the key drivers, trajectory, and organizational implications of this change. Particular emphasis is placed on the digitalization and automation of reporting, the growing complexity of business systems, and the increasing demands of management for timely, reliable, and predictive information. Furthermore, the paper examines barriers to this transition, including institutional inertia, insufficient analytical and digital competencies, poorly defined role expectations, and resistance to organizational change. The findings suggest that companies adopting the business partner model enhance the quality of strategic decision-making, responsiveness, and organizational resilience under conditions of global instability. In addition to the literature review, a case study of a Serbian company was conducted to examine the extent to which contemporary trends in the transformation of the controller's role are reflected in the Serbian business context. The results of the in-depth interview indicate that a hybrid role of the controller is present in the observed company and that there is no exclusivity between the different roles. The controller simultaneously performs the roles of scorekeeper, supervisor, and business partner, suggesting a gradual and context-dependent transformation process.

Keywords: Controlling; Controller role transformation; Business partner; Business uncertainty.

1. INTRODUCTION

In a turbulent and complex global environment, primarily characterized by frequent geopolitical conflicts and rising protectionism, risk management is becoming crucial for business survival and the achievement of corporate performance (Shen et al., 2025). Many organizations are facing a new challenge which, in addition to profit maximization, involves defining resilience strategies that will ensure survival and recovery after adverse events in an uncertain business environment (Conz & Magnani, 2020). Geopolitical tensions, disruptions in global supply chains, accelerated technological development, and increasing regulatory requirements contribute to the growing complexity of business operations and make the decision-making process more demanding than before. Under such conditions, organizations are forced to make strategic decisions more rapidly and under a higher level of risk, which makes the quality and availability of relevant information crucial for the successful management of organizations (Todorović-Dudić et al., 2016).

Changes in the business environment are also reflected in the transformation of the controlling function. Traditionally, controllers were primarily focused on collecting, processing, and reporting financial data, as well as monitoring deviations between planned and actual results. In this context, their role is often described as that of a “scorekeeper,” i.e., a function predominantly focused on retrospective reporting and financial control of business operations (Granlund & Lukka, 1998). However, numerous studies indicate that the role of controllers and management accountants has significantly changed over the past decades. Changes in organizational structures, technological development, and the growing demand from management for analytical support have led to the expansion of the traditional responsibilities of controlling (Burns & Baldvinsdottir, 2005). Instead of being exclusively focused on financial reporting, controllers are increasingly involved in activities such as business performance analysis, evaluation of business alternatives, and providing support to management in the decision-making process.

Research focusing on the role of controlling indicates that controllers are increasingly expected to assume the role of business partners who are involved in strategic and operational decision-making processes (Burns & Baldvinsdottir, 2005; Maas & Matějka, 2009). This concept implies that controllers actively participate in management processes, provide analytical support to management, and contribute to the interpretation of financial and non-financial information with the aim of improving the quality of business decisions (Järvenpää, 2007). Furthermore, research shows that the development of this role often involves a process of professional transformation in which controllers attempt to expand their position from a reporting function toward a function of strategic support to management (Goretzki, Strauss, & Weber, 2013).

Although the concept of the controller as a business partner is widely present in contemporary literature, empirical research indicates that in practice different controller roles often coexist. In many organizations, controllers simultaneously perform activities related to reporting, control, and analytical support for management, while the relative importance of individual roles may vary depending on the organizational context and the needs of management (Burns & Baldvinsdottir, 2005). Understanding how these roles develop and manifest in organizational practice is particularly important in conditions of global instability, when organizations require both a reliable system of performance control and proactive analytical support in the process of strategic decision-making. In such an environment, controllers can play an important role in reducing uncertainty by providing relevant information, evaluating business alternatives, and identifying potential risks.

The aim of this paper is to review the relevant literature on the transformation of the controller’s role under conditions of global business instability and to analyze how different controller roles manifest in domestic organizational practice. In addition to reviewing relevant scientific literature, the paper includes a qualitative case study conducted in a Serbian company. Data were collected through an in-depth interview designed to examine the perception of the controller’s role in the organization from the perspective of the controller as the provider of information and the manager as the user of that information. In this way, the paper provides insight into how contemporary trends in the transformation of the controller’s role are reflected in the domestic business context. This paper contributes to the existing literature in two ways. First, it provides empirical insight into how the contemporary concept of the controller as a business partner manifests itself in organizational practice in a developing economy. Second, by comparing the perceptions of managers and controllers, it enables the identification of a potential perception gap regarding the role of controlling in the business decision-making process.

The remainder of the paper is structured as follows. The next section presents a review of the relevant literature on the evolution of the controller’s role and the factors influencing changes within the controlling function. This is followed by the presentation of the research methodology and the results of the case study, while the final part of the paper contains the research findings, conclusions, and implications for future research and practice.

2. LITERATURE REVIEW

Uncertainty in the business environment increases the need for control activities aimed at reducing the gap between what is known and what should be known by decision-makers in order for business operations to be successful (Hartmann & Maas, 2011). Under conditions of globalization and increasing internationalization of markets, companies face growing competition and increasing environmental uncertainty. In such circumstances, controlling assumes an increasingly important role in the management process, as it enables the efficient use of large amounts of information and the development of systems that support long-term business success and the competitive advantage of organizations (Todorović-Dudić et al., 2016). Financial controllers support and advise management in achieving organizational economic and financial objectives through the design and maintenance of management control systems and accounting information systems, as well as through the collection and distribution of relevant information (Verstegen et al., 2007).

Some authors have examined the role of controlling under conditions of an uncertain business environment, particularly investigating whether a higher quality of the informational output of this function can contribute to more effective organizational management. Tworek (2022) examines the role of controlling in organizations operating under conditions of significant disruptions caused by the COVID-19 pandemic. The results of a study conducted on a sample of 1,133 organizations from Poland, Italy, and the United States indicate that a higher quality of controlling can mitigate the negative effects of organizational disruptions on organizational performance and contribute to greater organizational resilience in uncertain and dynamic environments. Further, Pires et al. (2023) conducted a study on a sample of 114 large manufacturing companies in Portugal, examining the relationship between environmental uncertainty, the usefulness of accounting information, and the application of management accounting practices (MAPs). The results show that higher environmental uncertainty increases the importance of timely accounting information. It was also found that the greater usefulness of broad-scope and timely information encourages a higher adoption of modern management accounting practices, although traditional practices remain the most commonly used. Therefore, the research conducted by Zhang et al. (2020) indicates that financial business partnering contributes to improving firm performance, with non-financial performance playing an important mediating role between controller activities and the overall organization's results.

The role of controllers in organizations has evolved significantly over the past several decades. Traditionally, controllers were primarily responsible for preparing financial reports, analyzing deviations between planned and actual results, and monitoring the financial performance of organizations. Such a role was predominantly focused on retrospective reporting and business control. Contemporary literature increasingly discusses the concept of the controller as a business partner. In this role, controllers do not perform only reporting functions but also participate in interpreting business data and providing analytical support to management. Spraakman et al. (2020) point out that the development of this role implies a greater involvement of controllers in planning processes and business performance analysis. Controllers acting as business partners are recognized as internal consultants whose responsibilities extend significantly beyond merely recording and delivering aggregated financial information to management (Karlsson et al., 2019).

Empirical research of Budding & Wassenaar (2021) based on a survey of management accountants and their managers in the public and non-profit sectors shows that an "expectation gap" exists regarding the role of management accountants. The findings indicate that managers expect a greater advisory contribution from management accountants in the management process, while the extent to which these expectations are fulfilled often remains limited. Research by Spraakman et al. (2020) also suggests that controllers in the role of business partners can contribute to improving organizational performance through active participation in planning processes, performance evaluation, and the identification of business risks. Controllers acting as business partners have a positive impact on the quality of strategic decisions, which is significantly mediated by greater cognitive flexibility compared with controllers acting as watchdogs or scorekeepers (Fourné et al., 2023).

Despite the significant benefits associated with controllers' orientation toward the business partner role highlighted in the literature, it remains important to examine to what extent controllers have actually adopted the role of management's business partner in comparison with their traditional tasks of reporting and budgetary control. Research conducted by Graham et al. (2012) in the United Kingdom based on the analysis of 95 job advertisements for the position of financial controller also indicates that the role of the financial controller has not been transformed but rather expanded, incorporating an increasing number of forward-looking activities. Byrne & Pierce (2007) carried out a study based on interviews with 18 financial managers and 18 operational managers in medium-sized and large manufacturing companies which examines the antecedents, characteristics, and consequences of management accountants' roles. The results indicate that management accountants' roles are contingent and shaped through interaction with managers, while communication and collaboration between management accountants and operational managers have significant implications for managerial control. The study also shows that the adoption of the business partner role is often ambivalent and depends on the organizational context, while a certain level of conflict between these actors may contribute to more effective managerial control. Moreover, findings from a study conducted in the manufacturing sector of a multinational pharmaceutical company indicate that changes in the roles of management accountants arise through the interaction of institutional factors and the active role of actors within organizations. Institutional contradictions create space for the transformation of traditional accounting roles, indicating that the evolution of management accountants' roles is contextual and connected with organizational change and processes of institutional transformation (Burns & Baldvinsdottir, 2005). More recent research also suggests that the development of modern controller roles is not always a linear process. Tillema, Trapp, and van Veen-Dirks (2022) emphasize that the transition toward modern roles such as the business partner role often depends on the organizational context, the professional identity of controllers, and management expectations.

Overall, the literature indicates that contemporary controlling encompasses a combination of traditional financial reporting functions and increasingly pronounced analytical and advisory roles in relation to management. As business environments become more uncertain, requiring faster, data-driven decisions, and as digital tools reduce the time needed for routine controller tasks, controllers are increasingly involved in the analysis of business information and the interpretation of results, thereby contributing to more effective decision-making. However, although numerous studies examine the transformation of the controller's role and the concept of the financial business partner, empirical research on how these roles manifest in organizations operating under conditions of global instability and within developing economies remains limited. In particular, there is a lack of qualitative studies exploring managers' and controllers' perceptions of the actual role of controlling in the decision-making process. In response to this gap, this paper contributes to the existing literature through a case study of a Serbian company.

3. METHODOLOGY

The objectives of the case study were achieved through the use of in-depth interviews, which enabled the direct examination of the perceptions of managers and controllers. The primary criterion for selecting the company was the presence of a formal control department separate from other business functions. The research methodology was based on an approach used in similar studies (Byrne & Pierce, 2007; Goretzki, Strauss, & Weber, 2013). The study data were collected through in-depth semi-structured interviews. Semi-structured interviews are frequently used in research analyzing the roles of management accountants and controllers because they allow respondents to describe their professional activities and relationships with management within an organizational context (Byrne & Pierce, 2007).

The key research questions of the study were as follows:

- How do the manager and the controller describe the role of controlling within the company?
- Which activities do the manager and the controller associate with the work of the controller?
- Which competencies and resources enable (or constrain) the controller's role as a business partner?

The empirical part of the research is based on a case study of a company operating in the Republic of Serbia, where interviews were conducted with a controller and the Chief Financial Officer. The collected data were analyzed using qualitative content analysis, coding respondents' answers according to three theoretical controller roles: scorekeeper, watchdog, and business partner, which are frequently discussed in contemporary literature as defining the activities performed by controllers within organizations (Fourné et al., 2018; Fourné et al., 2023).

Business Partner Role

- Conducts scenario analyses to support strategic planning
- Discusses future business prospects with management
- Performs sensitivity analyses of key business performance drivers
- Proactively explains to management how changes in non-financial performance measures affect profitability
- Discusses strategic issues with senior management
- Participates in management committees to present the financial implications of strategic options

Watchdog Role

- Analyzes which organizational units have not achieved their performance targets
- Analyzes deviations between actual and planned performance of organizational units for control purposes
- Jointly informs responsible managers and their superiors about deviations from budget targets
- Highlights negative budget deviations in official reports to ensure that they are noticed by higher-level managers
- Revises budget targets in order to ensure that they serve as an up-to-date basis for control

Scorekeeper Role

- Trains others on how to correctly enter data into internal financial systems
- Checks whether interfaces between data systems function properly
- Cooperates with colleagues from the financial accounting department to clarify data entry errors in financial systems
- Updates cost center plans within the organization's financial systems
- Corrects data entry errors within the organization's financial systems
- Collects data on operational processes to be included in periodic reports

In order to identify a potential perception gap, a comparison of the responses provided by the financial manager and the controller was conducted. For controllers to contribute effectively to the success of their organization, it is essential to establish mutual understanding between controllers and the managers who rely on the information they provide.

4. RESEARCH RESULTS AND DISCUSSION

The company was selected using purposive sampling because it has a formalized controlling function and a developed financial reporting system. Both respondents agreed to participate in the interview but declined audio recording due to personal data protection concerns. The research was conducted in March 2026. The interviews lasted approximately 60 minutes and were conducted according to a predefined interview guide. The respondents' answers were analyzed using qualitative content analysis through thematic coding in accordance with the three theoretical types of controller roles. The interview results were analyzed through a descriptive analysis of the individual responses of the controller and the manager, with particular emphasis on comparing their perceptions regarding the role of controlling within the organization.

The company selected for the sample represents a medium-sized legal entity operating as a group of related companies in the business activity category of web portals. The respondents consisted of a controller employed in the position of Senior Controlling Specialist with five years of experience in the current position and a total of 32 years of professional experience, and a Chief Financial Officer with eight years of experience in the current position and a total of 20 years of professional experience. The controller holds a bachelor's degree in economics, while the Chief Financial Officer holds a master's degree in economics.

Research Question 1: How do the manager and the controller describe the role of controlling within the organization?

Controller's response

The controller points out that the controlling function in the organization is not yet fully developed and is still in an early stage of development. In his opinion, the role of the controller in the organization is often incorrectly reduced to the function of control rather than the broader concept of controlling. He identifies top management as the primary users of controlling information, while expecting that in the future the circle of users will expand to include middle management as well. The controller emphasizes that accounting has a predominantly recording function, while controlling is responsible for planning, comparing actual and planned results, analyzing deviations, and providing recommendations to management.

Manager's response

The manager describes controllers primarily as scorekeepers and supervisors of business performance and does not fully recognize their role as business partners. According to him, the key activities of controllers include reporting, ad hoc analyses, budgeting, and variance analysis. He also notes that controllers may assume a broader analytical role in certain situations, particularly when they are involved in specific projects or tasks assigned by management. The results indicate that the manager and the controller similarly identify the core activities of controlling and the primary users of controlling information, mainly top management. However, a certain perception gap can be observed regarding the level of development of the business partner role. While the manager believes that this role has not yet been developed in the organization, the controller states that certain elements of this role already appear through providing recommendations and analytical support to management.

Research Question 2: Which activities do the manager and the controller associate with the controller's role?

The respondents were introduced to the three different controller roles emphasized in the literature and were asked to assess the controller's role in their company based on the activities performed.

Controller's response

The controller states that in practice, he performs activities that encompass all three theoretical controller roles: scorekeeper, watchdog, and business partner. However, he emphasizes that the majority of his time is still devoted to activities related to reporting, variance analysis, and monitoring the implementation of plans. To a lesser extent, he participates in advisory activities that involve providing recommendations and analyzing business alternatives.

Manager's response

The manager primarily associates the controller's activities with traditional controlling functions such as reporting, analysis of business results, and budgetary control. Although he recognizes that controllers may contribute analytical support to management in certain situations, he believes that their dominant role remains focused on control and performance monitoring. Both respondents confirm that controllers in the organization perform activities related to all three theoretical controller roles. However, the results indicate that traditional activities of reporting and control still dominate, while the advisory role of the business partner has a smaller presence in everyday work. The estimated relative distribution of roles shows a high degree of agreement between respondents: the manager estimates the distribution of activities at approximately 20% business partner, 30% watchdog, and 50% scorekeeper, while the controller estimates the distribution at 25%, 25%, and 50%, respectively.

Research Question 3: Which competencies and resources enable or constrain the controller's role as a business partner?

Controller's response

The controller emphasizes that analytical knowledge, a strong understanding of accounting and financial statements, and the ability to perceive the broader business context are particularly important for the development of modern professional roles of controllers. In addition to technical competencies, he highlights the importance of communication and negotiation skills that enable effective cooperation with management.

Manager's response

The manager also emphasizes the importance of analytical capabilities and a good understanding of accounting but additionally stresses the need for controllers to present financial information in a clear and understandable manner. According to him, an important competence of controllers is the ability to connect financial and business information and to assess the future implications of business decisions. The results indicate a high level of agreement between the manager and the controller regarding the necessary knowledge and skills of controllers. Both respondents highlight that technical competencies in accounting and financial analysis are largely taken for granted, while communication, analytical, and advisory competencies are becoming increasingly important. As limitations for the development of the controlling profession in the domestic context, the respondents mention the lack of professional associations and the limited exchange of knowledge and experience among professionals in the field of controlling. Finally, the results of the conducted case study indicate that in the observed organization the role of the controller currently represents a combination of the traditional functions of reporting and control with elements of advisory and analytical support to management. These results confirm the findings of previous studies suggesting that the development of the controller's role represents an evolutionary and contextual process in which different professional roles often coexist within organizations (Karlsson et al., 2019; Burns & Baldvinsdottir, 2005; Byrne & Pierce, 2007; Rieg, 2018).

5. CONCLUSION

The contemporary business environment, characterized by increasing global instability, accelerated technological change, and growing complexity of business systems, places new demands on the controlling function and the role of controllers within organizations. The professional literature increasingly emphasizes that under such conditions the traditional model of the controller predominantly focused on retrospective financial reporting and budgetary control is gradually giving way to a broader concept of the controller as a business partner who actively participates in the analysis of business performance and supports management in the decision-making process.

With the aim of examining the role of controllers in the domestic business context, a case study was conducted on a company operating in the Republic of Serbia. Particular emphasis was placed on the comparative analysis of the perceptions of controllers and managers, based on the assumption that a prerequisite for successful cooperation between controllers and managers is their mutual understanding of the key activities and responsibilities associated with the controller profession. The obtained results confirm the findings of contemporary literature indicating that the development of the controller's role as a business partner represents a gradual and context-dependent process in which different professional roles often coexist within the same organization. The findings suggest that controllers in organizational practice still perform traditional reporting and control activities to a considerable extent, while the analytical and advisory role develops gradually. In this context, controlling can play an important role in improving the quality of business decision-making by providing relevant and timely information for management.

The paper contributes to the existing literature by providing empirical insight into how the contemporary concept of the controller as a business partner manifests itself in organizational practice within the domestic business context. At the same time, the results highlight the importance of developing analytical, communication, and advisory competencies of controllers, as well as the need to strengthen professional cooperation and knowledge exchange among professionals in the field of controlling. A limitation of the research lies in the application of a case study in a single organization, which restricts the possibility of generalizing the findings. Future research could extend the analysis to a larger number of organizations and different sectors in order to examine more thoroughly the factors influencing the development of modern controller roles and their contribution to the quality of business decision-making under conditions of an uncertain business environment.

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