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The new controllership blueprint: Designing *next-generation* operating models to reshape the future of finance

September 2026

Organization summaries

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Introduction

Controllership is no longer just the backbone of finance, it is becoming a catalyst for transformation.

For decades, the function has been defined by its role as steward: safeguarding financial integrity, ensuring compliance and delivering accurate reporting. But that definition is quickly becoming outdated.

Today, organizations are demanding more—greater insight, faster decision support, and increased agility in the face of constant disruption. At the same time, advances in automation, data and artificial intelligence (AI) are fundamentally changing how controllership work gets done. The result is a function in transition, being pushed beyond its traditional boundaries and pulled toward a more strategic, technology-enabled future.

From September to November of 2025, the IMA and Deloitte's Center for Controllership conducted a global survey of more than 400 finance and accounting analysts, managers, directors, controllers and chief financial officers (CFOs). The global survey aimed to understand how finance and accounting professionals are navigating new demands that impact the controllership operating model.

The findings suggest this shift in or evolution of controllership is well underway—but far from complete.

Based on survey responses from controllership and finance leaders, the data reveals a function expanding in scope yet still searching for clarity on the path forward.

Controllers are increasingly stepping into areas such as financial planning and analysis (FP&A) and business partnering, while operating models continue to evolve through centralization, shared services, and global delivery structures. At the same time, organizations are grappling with a fundamental talent challenge: The skills required for the future of controllership—digital and tech fluency, analytical thinking, and cross-functional collaboration—are not widely embedded in today's workforce.

This tension defines the current state of controllership. Expectations are rising faster than operating models and talent strategies are adapting.

The data also challenges some common assumptions.

While automation and AI are often associated with payroll cost reduction, respondents overwhelmingly point to productivity and upskilling as the primary impact. On a similar note, while technical accounting expertise remains critical, it is no longer the primary differentiator. The competitive advantage is moving toward organizations that can integrate technology, talent, and operating model design into a cohesive, forward-facing controllership strategy.

The implication is clear: incremental change will not be enough.

To keep pace, organizations should fundamentally rethink how controllership is structured, how work is delivered, and how talent is developed. Those that move decisively have an opportunity to reposition controllership as a strategic engine, one that protects value but also helps create it. Those that do not may risk being constrained by legacy models that are misaligned with the demands of the modern enterprise.

This report explores these dynamics across three critical dimensions—roles and responsibilities, operating models and structure, and talent—and offers a data-driven view of where controllership stands today along with insights and guidance for establishing a controllership operating model to direct where it should go next.

Section 1

The controller's role and responsibilities

The role of controllership is expanding, both rapidly and unevenly. What was once a clearly defined mandate centered on accounting and compliance is now evolving into a broader, more dynamic set of responsibilities.

As expectations rise, organizations are redefining what controllership is and what it needs to become.

The controllership function has long been synonymous with accounting—close, consolidation, reporting and compliance. But as organizations face growing complexity, regulatory change, and pressure to deliver strategic insight, the role of the controller is expanding well beyond these traditional boundaries.

This section explores where controllership stands today: the scope of activities it encompasses, how well its mandate is understood across the enterprise, how controllers allocate their time across the role, and where expectations are evolving rapidly. Taken together, these findings paint a picture of a function in the midst of a significant identity evolution—one that demands new clarity, new capabilities, and a new operating posture.

Section 1

Controllership's scope of activities

Survey results indicate that traditional accounting activities remain the foundation of the controllership function, with nearly 4 out of 5 respondents (79.7%) identifying accounting as a core responsibility.

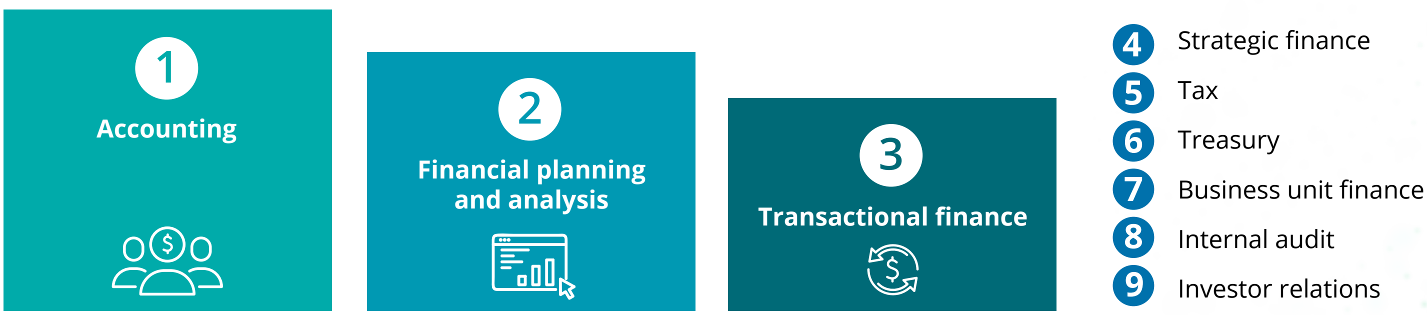
However, the data also suggests an expanding mandate for controllership. More than two-thirds of respondents (67%) reported involvement in FP&A, signaling that controllership functions are increasingly extending into areas historically aligned with broader finance roles. This shift highlights a growing expectation for controllers to play a more strategic and forward-looking role within the enterprise.

Beyond FP&A, more than half of respondents indicated responsibility for transactional finance (61%) and strategic finance (53%), while tax (47%), treasury (43%), and business unit finance (40%) each accounted for meaningful shares. These findings suggest that the average controllership function today spans roughly four or five distinct activity areas—a breadth that reflects the function's evolution from a narrow accounting focus to a more integrated role across the finance organization.

Figure 1

Controllership responsibilities have expanded from traditional accounting to include finance activities

Survey question: *What is the scope of activities performed within the controllership organization?*



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When observing the marketplace, the role of the controller is often divided between transactional finance and strategic finance. In smaller to midsize enterprises, controllership's absorption of strategic finance responsibilities is even more relevant due to increased sharing of responsibilities.

The survey results also reflect the broader market shift of controllership toward FP&A and more strategic finance, as professionals increasingly push controllership to become better business partners, elevating the function from accounting to strategic decision-making.

Section 1

Controllership responsibilities

Amid the expanding scope of the function, less than half of respondents indicated that the responsibilities of controllership are clearly understood across their enterprise. ***This lack of clarity may create challenges related to accountability, stakeholder alignment and role optimization.*** As controllership continues to evolve, clearly defining and communicating its scope of responsibility will be critical to enabling the function to operate effectively and deliver maximum organizational value.

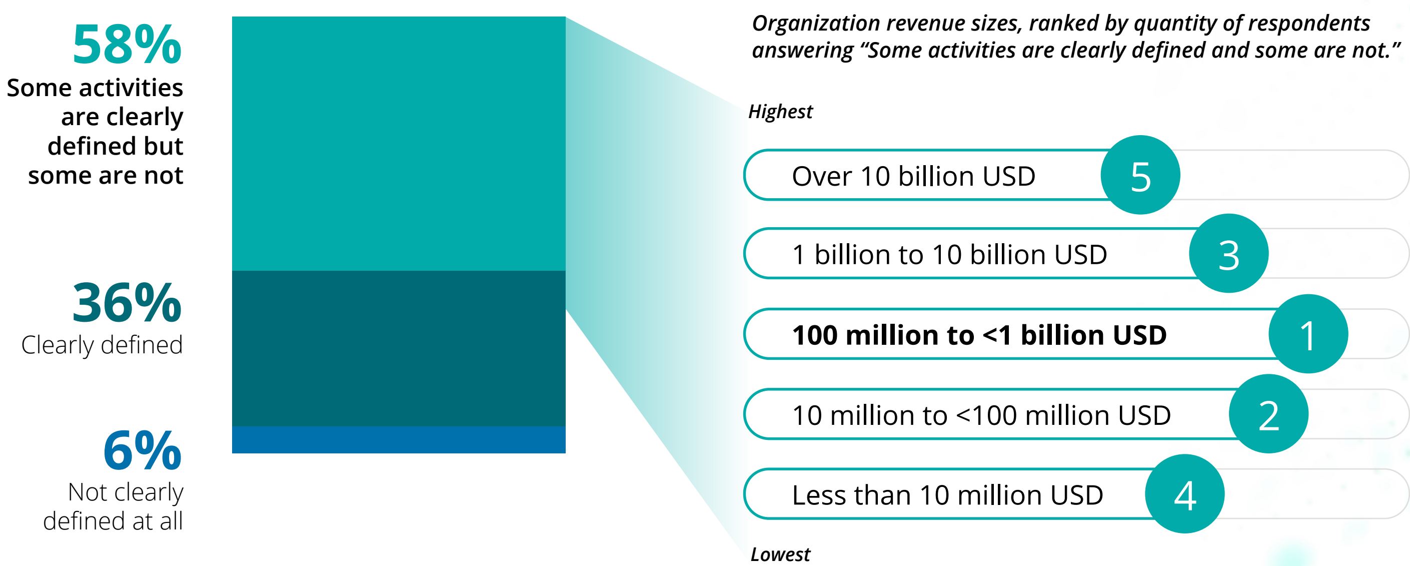
Notably, the data reveals a pattern related to organizational scale. Among the largest organizations (more than 10,000 employees), 45% of respondents reported that controllership activities are clearly defined, the highest of any size category. By comparison, some midsized enterprises (101–500 employees and 1,001–10,000 employees) reported clarity rates of just 31% and 30%, respectively.

A similar trend emerges when segmented by revenue: Just over half (51%) of respondents from enterprises with annual revenues exceeding $10 billion reported full clarity of responsibilities, compared with 25% of those in the $101 million to $1 billion range.

Figure 2

Most controllership organizations do not have clearly defined roles

Survey question: *Is the scope of controllership activity clearly understood across the organization?*



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This pattern suggests that larger, more complex organizations may have been compelled to invest earlier in formalizing controllership roles and governance, a discipline that midmarket organizations may still be developing. In organizations undergoing rapid growth or operating across multiple business units, the lack of clearly defined controllership responsibilities often leads to duplication of effort, confusion between the chief accounting officer (CAO) and controller roles, and gaps in accountability that slow decision-making.

"The separation between controllership and finance/treasury could be better described and designated," noted one survey respondent, capturing a theme echoed across organizations of all sizes. When controllership boundaries are ambiguous, the result is often overlapping work, unclear ownership, and friction between teams.

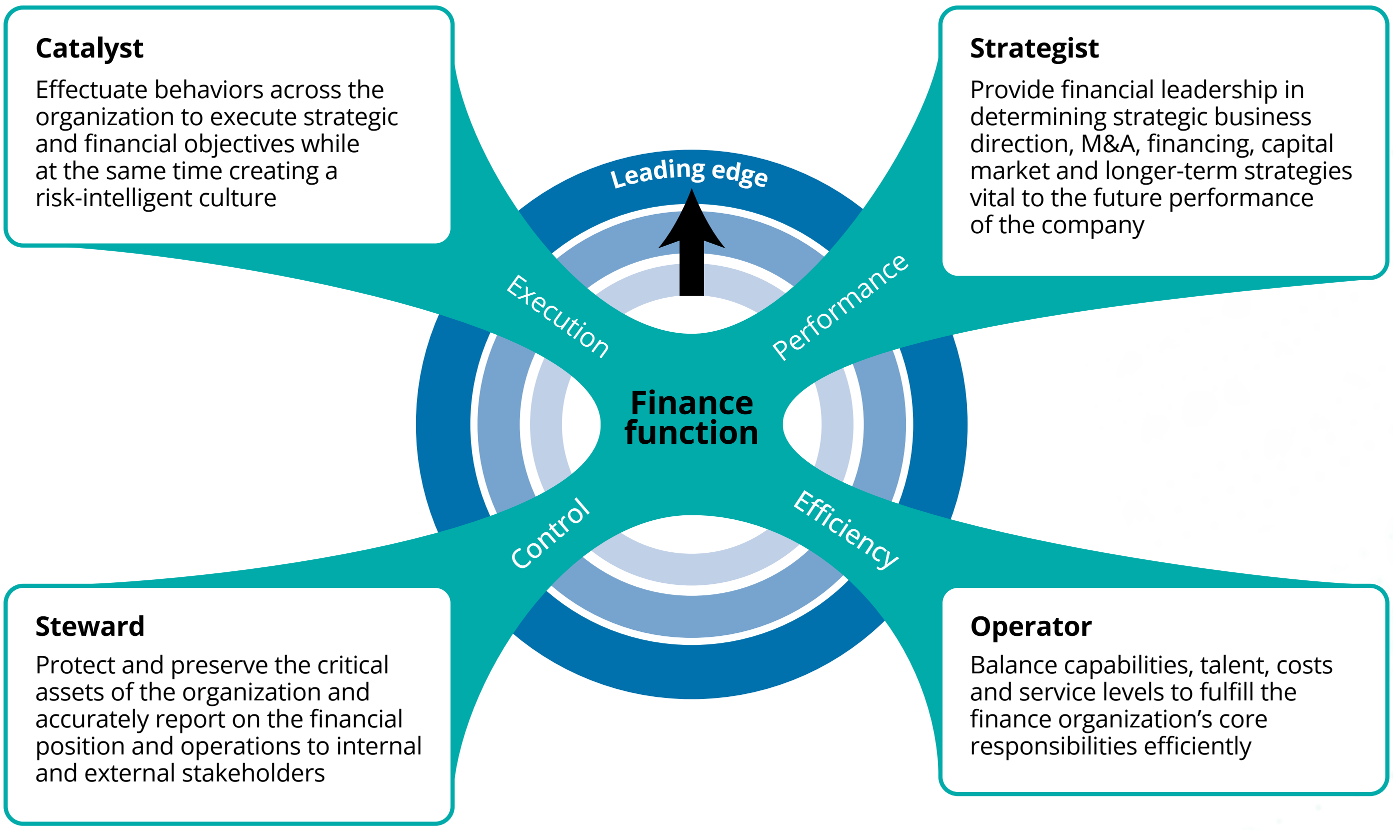
Section 1

The four faces of the controller

For years, controllership has been anchored in its role as steward. But that singular identity is beginning to evolve. Today's controllers are increasingly expected to balance multiple roles—operator, strategist, catalyst, steward—often simultaneously.

Figure 3

Beyond the steward: a role in four dimensions



Survey responses show a relatively balanced distribution across the four traditional roles of the controller, rather than the historically dominant "steward" role. This finding is notable, as controllership has traditionally been heavily weighted toward governance, compliance and financial integrity. As expected, the more even distribution across roles suggests that the controllership function may be evolving toward a more diversified operating model that places greater emphasis on strategic partnership, business insight, and operational support.

These results may indicate that organizations are beginning to realize and operationalize the broader value that controllership can provide.

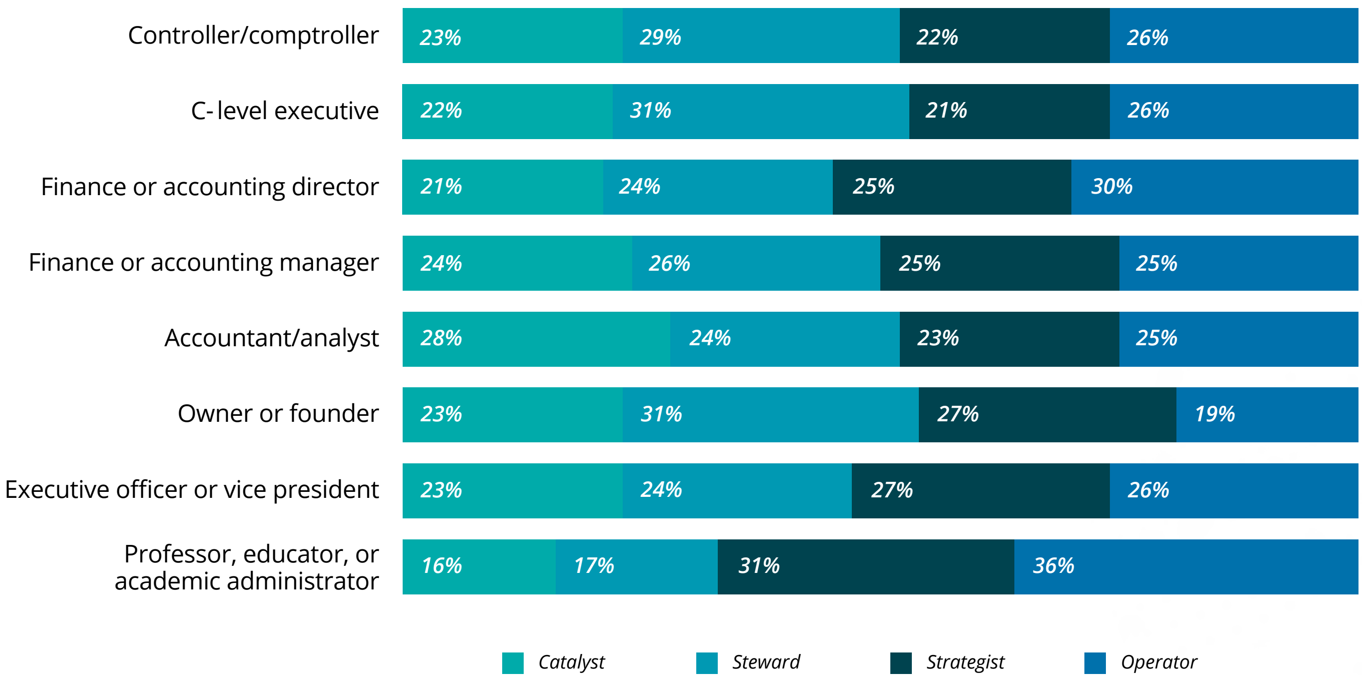
When segmented by job title, meaningful differences emerge. Controllers and comptrollers continue to spend more time in the steward role (29%) relative to their other responsibilities. Executive officers and vice presidents reported the highest strategist allocation (27%), consistent with their positioning closer to enterprise decision-making.

Section 1

Figure 4

How controllership professionals spend their time using the "four faces framework"

Survey question: *Considering your role, where do you spend time across the framework?*
Respondents allocated a total of 100% across Catalyst, Steward, Strategist, Operator.



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These results reflect the broader shift toward more strategic finance, as well as the growing impact of emerging technologies and AI in absorbing transactional finance activities. This movement is freeing controllers to spend more time on strategic finance and to act as catalysts for innovation. The movement toward a more balanced mix across the four faces of the controller reflects the influence of innovation and emerging technologies, which are pushing controllers toward the strategist and catalyst roles. At the same time, it reinforces that accounting—the steward and operator roles—will likely remain the foundation of controllership.

This evolution aligns with Deloitte's Controllership in the Green™ (CiG) framework, which envisions controllership as a growth engine for the enterprise—one that moves beyond stewardship to deliver strategic business support, data-driven insights, and forward-looking financial analysis. The CiG framework emphasizes that high-performing controllership functions are those that combine upskilled, technology-savvy talent with delivery models designed for agility and cross-functional partnership.

Section 1

The changing role of controller

Change is no longer a future state for controllership—it is the current reality. Driven by technology, business demands and shifting expectations, the function is being redefined in real time.

The survey findings reinforce that the controllership function is undergoing meaningful transformation. More than half of respondents (55%) agreed that expectations surrounding the role of controllership are changing. Among those respondents, four primary areas of perceived evolution emerged.

First, **capability expectations** are changing, with 77% identifying a transition from traditional accounting skill sets toward broader cross-functional partnering and business advisory capabilities

Second, **automation** continues to reshape controllership activities, with 70% of respondents highlighting it as a key driver of change, from select process automation to full end-to-end workflow automation.

Third, 65% of respondents identified a growth in the **overall purpose** of controllership, reflecting a broader transition from a primarily compliance-driven function to one that is increasingly expected to generate insights and support enterprise performance.

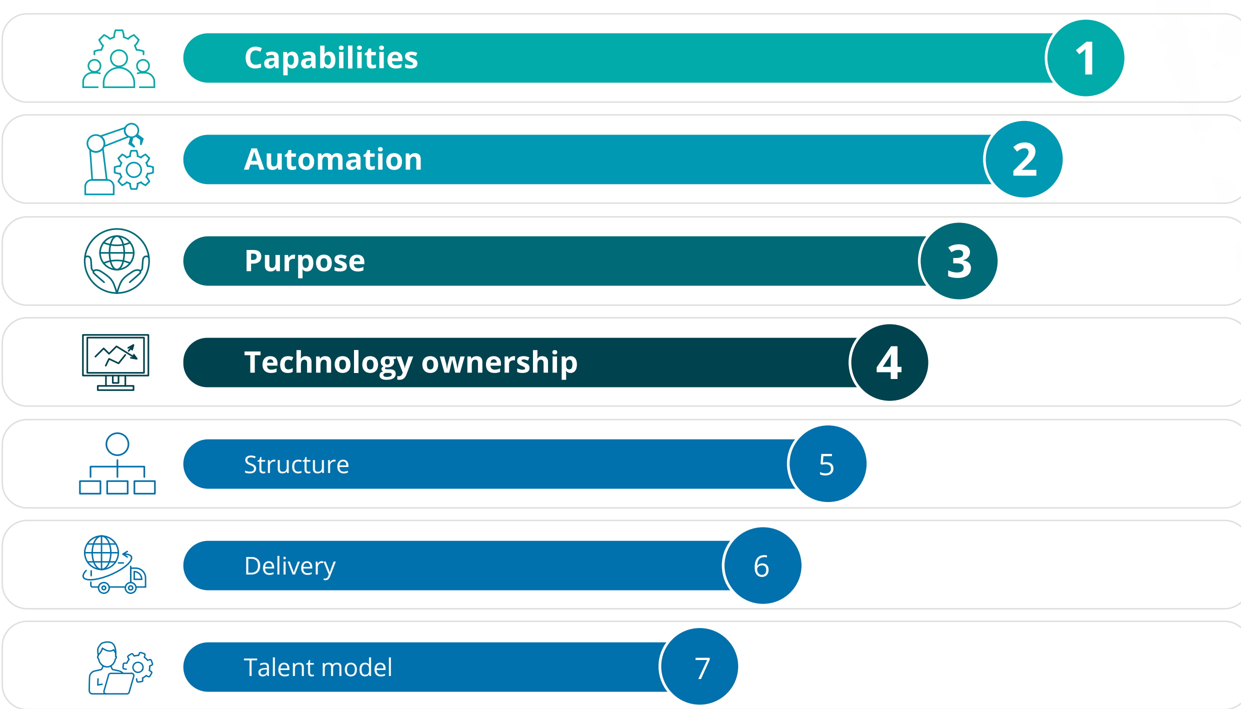
And fourth, just over half of respondents noted a move in **technology ownership,** with 51% of respondents highlighting a move from IT to accounting and finance.

These findings are consistent with the trajectory outlined in the IMA's expanded Financial Competency Framework, which broadened from six to 10 domains in 2025 to reflect the evolving demands on accounting and finance professionals. The framework now encompasses emerging technology capabilities (including AI applications, data analytics and digital transformation) alongside traditional reporting, control and strategic planning competencies. Notably, the framework emphasizes that the challenge facing the profession is not a lack of education but rather a mismatch between how work has traditionally been taught versus the increasing expectations on finance professionals to generate insights, drive strategic decisions, and support enterprise performance.

Figure 5

The controller's capabilities, automated processes, and core purpose are expected to change the most in the future

Survey question: *Indicate whether the expectations of the role of the controllership organization are changing for any of the following areas in your organization. (select all that apply)*



Section 1

Key takeaways

- The controller's role is broadening, but clarity has not kept pace. Nearly 80% of survey respondents identified accounting as a core controllership activity, but two-thirds also reported responsibility for FP&A—signaling that the function is increasingly expected to operate as a strategic partner, not just a steward of the books.

- Companywide understanding of controllership's mandate remains uneven. Fewer than half of respondents said the function's scope is clearly understood across the organization, with some midsized enterprises reporting the lowest clarity. This gap creates real operational risk: duplicated effort, unclear ownership, and slower decision-making.

- The "four faces" of the controller is evolving. Today's relatively even distribution across catalyst, steward, strategist and operator roles represents a departure from the historically dominant steward identity—indicating that organizations are beginning to broaden how controllership creates value.

- Change is expected but not yet fully realized. A majority of respondents agreed that expectations are changing, with capabilities (77%), automation (70%), and purpose (65%) identified as the top three areas of evolution. The implication is that organizations should invest in both the skill sets and the structural enablers required to support this transition.

Section 2

Operating models and organizational structure of the controllership function

As the controllership function expands, operating models continue to evolve through centralization, shared services and global delivery structures. However, the shifting landscape may not be keeping up with rising expectations.

Rethinking how controllership is structured and delivered.

Section 2

Controllership structure

Survey findings indicate that organizations continue to rely primarily on a controller–led structure to oversee controllership activities. Among respondents, the most common model included only a controller (37%). This was followed by organizations reporting they maintained both a controller and a CAO (31%), while a smaller portion operated with only a CAO in place (17%).

Less frequently observed leadership models (15%) include structures where controllership responsibilities are paired with roles that include, but are not exhaustive of, a vice president of finance or are centralized directly under the chief financial officer (CFO). These results suggest that while organizations continue to emphasize traditional controllership leadership roles, there remains variability in how responsibilities are allocated across the finance leadership team, reflecting differing levels of complexity, scale and strategic prioritization.

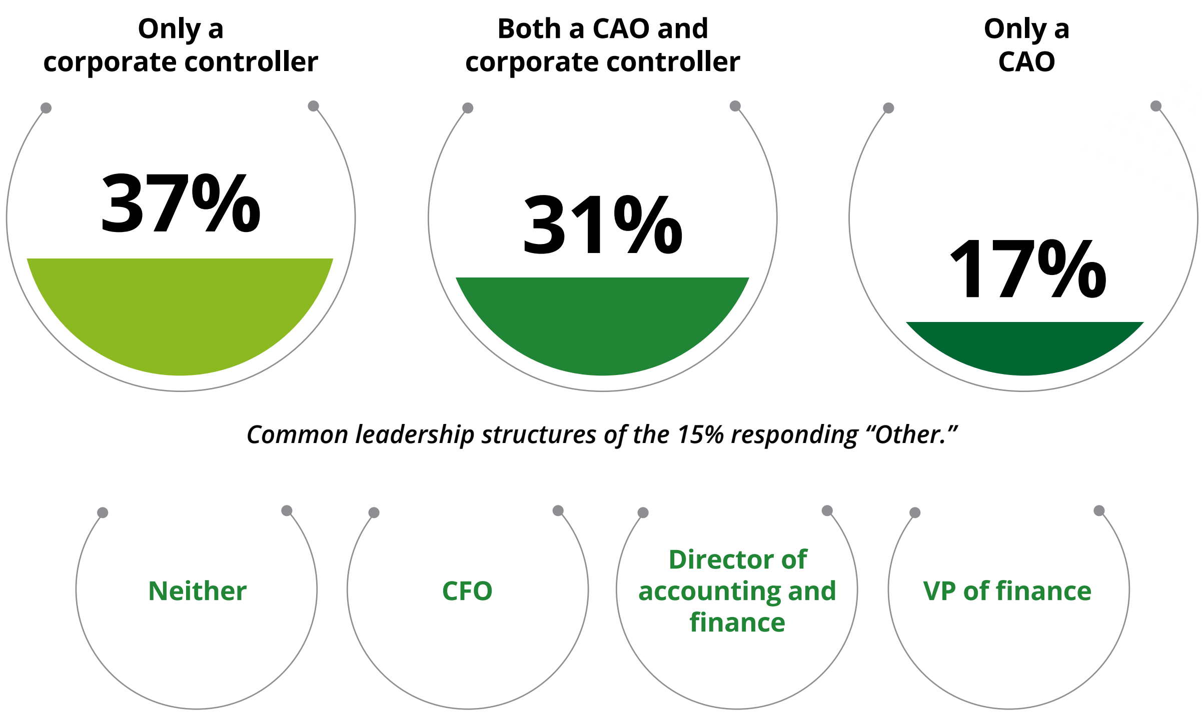
When comparing organizational size, a striking pattern emerges. Among the largest enterprises (more than 10,000 employees), 53% reported having both a corporate controller and a CAO, the highest dual-leadership rate of any size category. In contrast, smaller enterprises (fewer than 100 employees) are more likely to operate with only a corporate controller (49%).

By revenue, the pattern reinforces that finding: enterprises with revenue exceeding $10 billion are most likely to maintain both roles (51%), while midmarket organizations ($101 million to $1 billion) are most likely to operate with only a corporate controller (51%).

Figure 6

Common leadership structure of the controllership function

Survey question: *Does your organization have a Chief Accounting Officer (CAO) and/or Corporate Controller?**



* *Excludes "unsure" responses. Percentages reflect definitive responses and "other" only.*

Section 2

Controllership operating models

Understanding who reports to the corporate controller or chief accounting officer (CAO) provides valuable insight into how organizations distribute controllership responsibilities across finance leadership.

The survey data reveals a clear pattern: organizations with a CAO-led structure appear to grant senior finance leaders ***broader strategic oversight***, while controller-led structures have more targeted oversight on core ***accounting and compliance*** responsibilities.

Survey responses show that ***reporting structures*** under corporate controllers and CAOs are largely similar, with one notable distinction. Organizations led by a corporate controller are 12 percentage points more likely to have accounting managers report directly to that role than are organizations led by a CAO. This difference suggests that controller-led models tend to retain more direct responsibility for day-to-day accounting operations, while CAO-led organizations may delegate operational oversight to enable greater focus on enterprise wide strategy, governance and transformation.

In organizations with a corporate controller, the most common manager-level reporting lines are in accounting (44%), followed by transactional finance (19%), business unit finance (19%), and strategic finance (17%). At more senior levels (Sr. VP/VP), the distribution becomes more balanced, reflecting the broader strategic mandate that controllership leaders oversee across finance.

In organizations with a CAO, the manager-level reporting lines similarly dominate, but strategic finance is meaningfully more prevalent at the Sr. VP/VP level, which holds a 25% share of the accounting role under the CAO compared to just 15% under organizations with a corporate controller.

These differences in reporting design are not merely structural. They carry implications for how organizations allocate decision-making authority, how work moves across controllership subfunctions, and where bottlenecks are most likely to arise. As organizations evaluate their operating models, understanding these reporting patterns can help identify whether the current structure supports or constrains the strategic goals of the enterprise.

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Operating model design is not one-size-fits-all. Based on Deloitte practitioners' experience assisting Fortune 100 controllership enterprises, the appropriate leadership structure—whether controller-led, CAO-led, or a dual model—should be guided by business complexity, the maturity of shared services, and the strategic role controllership is expected to play. Organizations should design around the nature of the work, not simply replicate legacy hierarchies.

Controllership organizational structure and delivery

As the role of controllership evolves, so too should the way it is structured and delivered. There is no single blueprint as organizations are experimenting with different leadership models, geographic footprints, and service delivery approaches to meet competing priorities.

Section 2

Figure 7

Controllership organization structure and delivery methods and definitions

BPO **Business process outsourcing**	Business process outsourcing (BPO) is a service delivery model in which an organization contracts an external provider to perform selected business functions or processes. These are typically noncore functions handled outside the organization.
SSC **Shared services center**	A shared services center (SSC) is an operating model that consolidates support processes from across a group of companies into a single center delivering services such as finance, procurement, HR, and IT. It can be single-function or multifunctional, and located in one site or across multiple regional centers serving the group at regional, national, or international scale.
GBS **Global business services**	Global business services (GBS) describes the operating models an organization uses to deliver enabling services across the enterprise, including shared services, outsourcing, centers of excellence, hybrid models, and automation. Its scope covers both back-office support and front-office functions.

Survey responses reveal a notable divide in how organizations structure the geographic delivery of controllership activities.

Approximately half of respondents (55%) indicated that controllership responsibilities are concentrated within a single country or location. This ***centralized model*** may support consistency, standardized processes and enhanced governance. However, it may also indicate organizational size, regulatory complexity, or resource availability. The majority of remaining respondents (45%) appear to operate under more ***distributed or global delivery models***, highlighting the continued need for organizations to balance efficiency, local compliance requirements, and proximity to business operations when designing their controllership structures.

The relationship between organizational size and delivery model is pronounced.

Among the largest organizations (more than 10,000 employees), 71% leverage a distributed model that includes headquarters, regional offices, and shared service center/global business services centers, compared with just 21% of enterprises with fewer than 100 employees. The pattern is similar when segmented by revenue: 71% of enterprises with revenue exceeding $10 billion operate with a distributed/SSC model, compared with 21% of those with revenues less than $10 million.

This data suggests that the adoption of distributed and shared-service delivery models is closely correlated with scale. Larger enterprises, facing greater complexity across geographies, regulatory environments, and business units are more likely to have invested in multilocation controllership structures. For midmarket enterprises, the decision to centralize or distribute remains a strategic inflection point that should be evaluated in light of growth trajectory, regulatory exposure and available talent.

Section 2

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The survey results are broadly consistent with marketplace observations today.

However, that structure is likely to evolve as AI continues to accelerate and augment the workforce. Over time, this will likely simplify certain activities while also reshaping the hierarchy and operating model of controllership. Enterprise size will also remain an important differentiator, as reflected in the survey findings, with structure varying significantly across the near and long terms. Larger enterprises typically exhibit greater role specialization due to the scale and complexity of their business units—and they also tend to be further along in their adoption of AI fluency. Together, these factors should continue to influence how organizations design and organize accounting and finance functions in the future.

The next chapter of SSC and GBS

SSC and GBS models have become central to the modern controllership operating model. But their roles are evolving from cost-efficiency engines to strategic enablers of scale, standardization and insight.

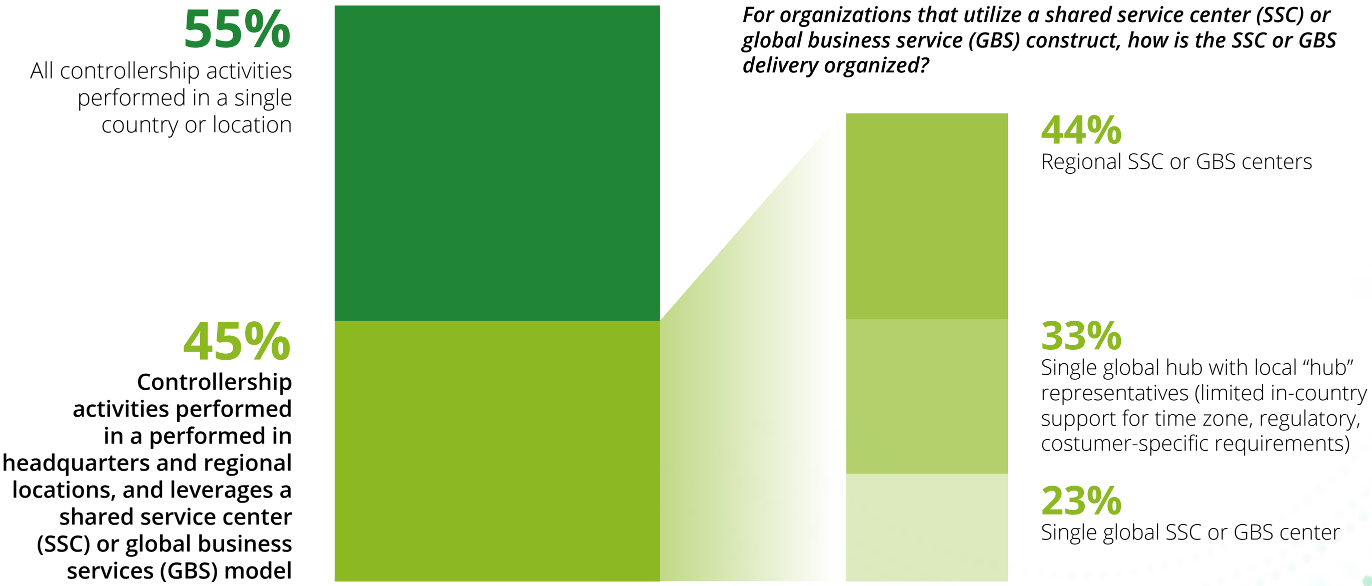
Among organizations that utilize SSC or GBS models, regional delivery structures are the most commonly adopted approach (44%) per our respondents. This model allows organizations to balance global process standardization with regional regulatory, language and business support requirements.

The second most common model involves a single global hub supported by local or regional representatives (33%), followed by fully centralized global SSC or GBS structures (23%). These findings suggest that organizations are increasingly pursuing hybrid service delivery models that combine scale efficiencies with localized operational support. Deloitte's 2025 Global Business Survey further explores how organizations are positioning themselves at the forefront of this business transformation by highlighting five primary trends toward evolving GBS organizations.

Figure 8

The use of shared service centers and/or global business service structures in controllership

Survey question: *What is the current organizational construct for controllership?**



** Excludes "unsure" and "other" responses. Percentages reflect definitive responses only.*

Section 2

Governance structures for SSC and GBS organizations also show signs of alignment around centralized leadership. Approximately 60% of respondents indicated that their SSC or GBS operations are led by a single executive who typically reports into the CFO, CAO or controller. This concentration of reporting into the enterprise's senior finance leadership team creates a direct line of accountability between shared service delivery and the controllership function.

In addition, just over half of all respondents (52%) indicated that their SSC or GBS environments are captive-managed, meaning they are owned and operated internally rather than outsourced or co-sourced with third-party providers. A further 29% operate a combination model, while 19% are fully outsourced. The prevalence of captive-managed SSC or GBS may reflect organizations' desires to maintain direct oversight of critical financial processes, while still utilizing the efficiencies associated with service consolidation and standardization.

Whether SSC or GBS is captive-managed can also vary according to organizational size. When compared by organization size, the data reveals nuance in the captive-versus-outsourced decision. The largest organizations (more than 10,000 employees) are notably less likely to fully outsource (6%) and more likely to operate captive models (58%) or combination approaches (33%). Midsized organizations (501–1,000 employees) show the highest outsourcing rate (29%), potentially reflecting a stage where the organization is large enough to benefit from external providers but may not yet have the scale or budget to justify a fully captive operation.

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The momentum is moving toward hybrid and outsourced models, which combined sit at about 45% of organizations. This aligns with the observation that nearly half of organizations are either already operating in that capacity or actively exploring strategies to move in that direction. There is an increasing demand from organizations that want to understand what it would take to advance a controllership GBS or outsourcing model, and that interest has accelerated rapidly over the past two to three years. This trend is largely driven by significant labor cost increases and talent model disruption, particularly in industries where margins are under sustained pressure.

Looking at the decision between captive outsourced models comes down to the size, scale and archetype of the organization, along with its appetite for and exposure to operating in a global capacity. Some organizations want to establish their own centers because they are pursuing a long-term, multifunction strategy that extends beyond controllership alone. Those organizations have the scale to support the upfront infrastructure investment. By contrast, resource- and cost-constrained organizations tend to favor business process outsourcing arrangements to accelerate automation and improve key performance indicators without having to build those capabilities in-house.

Section 2

Why organizations structure controllership the way they do

When asked to explain why their organization's controllership function is structured the way it is, respondents offered a range of practical and strategic rationales. The most frequently cited reason was organization size, followed by cost optimization, efficiency, and meeting local needs and requirements. Standardization and simplicity also featured prominently, as did the desire to facilitate collaboration across the organization.

Notably, 23% of respondents acknowledged that their structure is not the result of deliberate design but rather was attributed to legacy or inertia. Roughly 8% said their model simply evolved over time (often through acquisitions) while an additional 8% described it as "the way it has always been." Another 7% attributed the structure to a management or board decision without further elaboration. These responses suggest that a significant minority of organizations may be operating with controllership structures that have not been intentionally designed or recently reevaluated against current strategic needs.

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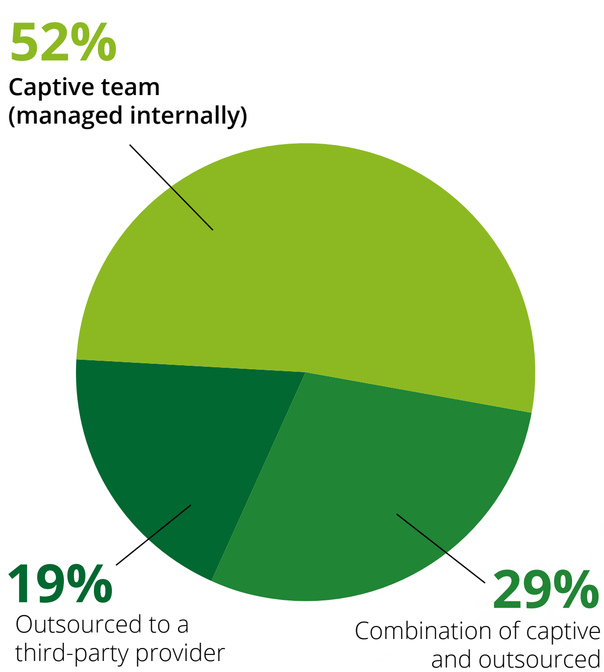
Looking ahead, Deloitte leaders expect those using legacy in-house models to continue evolving toward distributed and outsourced models over the next five to 10 years. If the 45% now using hybrid and outsourced models grows to a 60% share it would not be surprising, especially with the infusion of AI and modern enterprise resource planning (ERP) platforms that offer greater automation and efficiency. Still, there is important caveat: The uncertainty surrounding AI's long-term impact on service delivery is adding a new dimension to the operating model decisions.

Figure 9

Delivery approach for controllership SSC/GBS activities

Survey question: *How is controllership SSC / GBS activity delivered?*
Based on your response, why has your organization structured in this way?



Top reasons:

1. **Size of organization**
2. Reduce costs/optimize resource usage
3. Efficiency
4. Meet local needs/requirements
5. Standardization

6	Simplicity/Ease	9	Legacy/Been this way
7	Facilitates collaboration/ cooperation	10	Flexibility/agility
8	How it evolved	11	Management/leadership/ board decision

Section 2

Key takeaways

- The singular corporate controller remains the most common leadership model, but scale drives complexity. One-third of organizations operate with only a controller, while the largest enterprises (10,000+ employees) are more likely to maintain a dual controller-CAO structure (52%).
- Leadership design should be intentional, reflecting the organization's complexity, not simply inherited.
- Delivery models are strongly correlated with size. Over 70% of the largest organizations leverage SSC or GBS models, compared with roughly 21% of those with fewer than 100 employees. For growing organizations, the decision to centralize or distribute controllership activities represents a critical strategic choice.
- Regional shared service hubs are the most prevalent model, but the landscape is changing. Among SSC/GBS users, nearly 40% operate regional centers, and roughly half are captive-managed. However, practitioners report accelerating interest in outsourced and combination models, a trend that many expect to intensify as AI and modern ERP platforms may reduce the cost of externalized delivery.
- Organizations structure controllership across a wide range of rationales, including organization size, cost optimization, efficiency, local needs and requirements, standardization, and simplicity. However, many organizations have not intentionally designed their controllership structure. Roughly 1 in 4 respondents cited legacy, inertia, or evolution-by-acquisition as the reason for their current model suggesting a significant opportunity for deliberate operating model redesign.

Section 3

Talent and skills

Talent may be the most critical, and constrained, enabler of controllership transformation. As the function evolves, so too do the capabilities required to sustain it.

Section 3

Controller recruitment

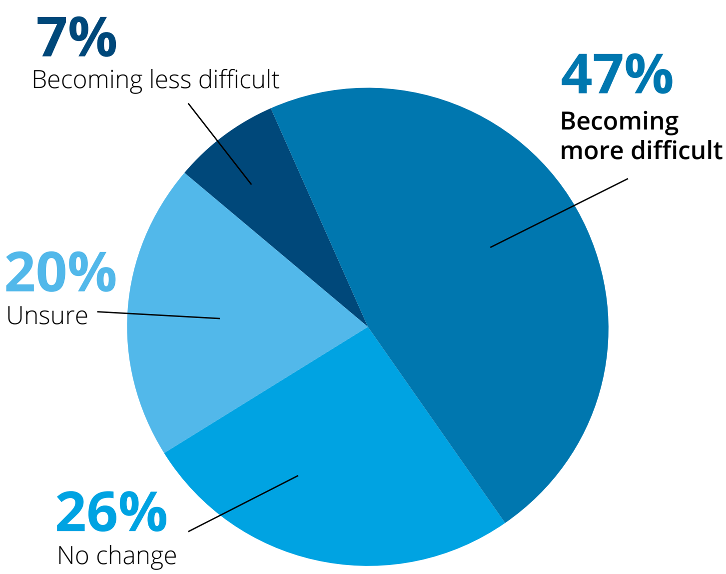
Survey findings indicate that nearly half of respondents (47%) believe recruitment for controllership roles is becoming more difficult. This suggests that organizations are facing increasing pressure in sourcing and attracting qualified finance talent, particularly as the expectations of the controllership function continue to evolve.

Among respondents who reported greater hiring challenges, the most frequently cited reason was that candidates lack the needed skills. Notably, far fewer respondents indicated that candidates lack the appropriate educational background. This divergence may indicate a growing disconnect between formal accounting education and the practical, technology-enabled skill sets now required within modern controllership. While academic credentials and certifications such as the CPA remain important, this data may suggest that they are no longer sufficient on their own to meet the expanding demands of the function.

Figure 10

Recruiting controllership talent is becoming increasingly difficult

Survey question: *How would you characterize talent recruitment for controllership duties? For those with increasing difficulty, what is the reason?*



Top reasons recruitment for controllership duties is becoming more difficult:

1. **Not enough candidates have the right skills**
2. Not enough candidates have the right education/training
3. Retaining key talent/attrition is proving to be difficult
4. The cost of labor is increasing

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The widening disconnect between talent supply and the needs of the finance function is beginning upstream, with fewer finance and accounting graduates entering the pipeline. That shortage is already constraining the availability of accountants and CPAs, leaving recruiters with a much smaller talent pool from the start. At the same time, many academic programs place little emphasis on AI and IT skills— resulting in a workforce that, while prepared for the core demands of the roles, is not trained to integrate technology into the workflow at the expected level.

The challenge does not end at hiring.

Too often, organizations are not investing enough in on-the-job training or creating enough opportunities to upskill existing employees, even as the skill requirements for accounting organizations continue to expand. In practice, many firms are moving quickly to address the technology talent gap elsewhere in the enterprise but are not showing the same urgency in strengthening the finance and accounting capabilities they still depend on. If organizations want to build a controllership function that can meet future demands, they should be just as intentional about developing core accounting talent as they are about adopting new technology.

Section 3

The rise of technological requirements

Rethinking talent for a digital-first function.

Closing the capability gap

In Deloitte's Finance Trends 2026 survey, 64% of survey respondents chose at least one technical skill as a top development priority through 2026. While technical development was identified as top priority in the Finance Trends survey, the IMA survey also showed the most commonly identified capability gap was related to digital and technological proficiency. Respondents specifically referenced the need for experience with data analytics tools and other emerging platforms, in addition to traditional accounting expertise. Several respondents also emphasized the growing importance of applying AI tools effectively within finance workflows. These insights reinforce that controllership roles increasingly require a hybrid profile: strong accounting foundations combined with advanced data literacy and technology fluency.

This shift reflects a broader transformation in the operating model. As automation, analytics and AI become more embedded in core finance processes, controllership professionals are expected not only to interpret financial results, but also to leverage digital tools to generate insights, improve efficiency, and enhance decision support.

Organizations that fail to align their recruitment and training strategies with these evolving requirements may face sustained talent gaps.

The IMA's expanded Finance Competency Framework focuses on this challenge directly. Domains were added to the 2025 framework and now include dedicated competency areas for emerging technologies. The framework emphasizes that AI excels at routine tasks such as data entry, basic analysis and standard reporting, but cannot replace the distinctively human capabilities rooted in judgment, ethics and accountability.[1] The emerging technologies domain addresses how to balance AI tools with human capabilities including the ability to evaluate AI applications to determine the right strategic fit, how to implement automation responsibly, and how to maintain strong governance and controls after implementation.

Figure 11

How artificial intelligence will impact the role of controllership

** Excludes "other" responses. Percentages reflect definitive responses only.*

1. Institute of Management Accountants, "Success in Accounting and Finance," expanded Management Accounting Competency Framework, accessed August 5, 2026.

Section 3

AI's impact on the controllership workforce

When asked how AI could impact the controllership function, respondents overwhelmingly identified productivity and capability development as the primary outcomes. The top anticipated impact was improved employee productivity, followed closely by the need to upskill existing talent.

These findings suggest that organizations view AI primarily as an enabler. The emphasis on upskilling indicates recognition that technology adoption will require new competencies, including data interpretation, AI oversight and enhanced business partnering. Rather than shrinking the function, AI appears poised to reshape it, utilizing task augmentation and adjusting capacity away from routine transactional work and toward higher-value analysis, judgment and strategic engagement.

This perspective aligns with broader market trends. Deloitte's The State of AI in the Enterprise 2026 report highlights that AI is having a transformative impact on knowledge work across financial functions, helping professionals work more efficiently and augmenting human decision-making with faster, deeper analysis of complex data patterns. As AI capabilities mature, leading organizations are investing not only in improved model performance but also in foundational elements such as governance, data quality and organizational readiness.

Additionally, Deloitte's FinanceAI Dossier discusses finance-specific AI use cases that highlight new ways of working, amplified capabilities, and operational examples that may deliver advantages in efficiency, scale, and capacity across every sector.

This evolution may also expand controllership's mandate, positioning the function to help govern the AI models organizations increasingly depend on—extending its traditional stewardship of financial integrity into the oversight of model risk, data quality, and output reliability. These new AI finance leaders will be tasked with not only understanding the AI value-add but also knowing where human oversight remains essential and how intelligent systems should be governed through a trustworthy AI framework.

Deloitte's insight | *Insights and considerations from Deloitte finance leaders*

AI's current and future impact on controllership is not all hype, but it is still emerging and has yet to scale enough to experience its potential impact. In today's market, several barriers continue to slow adoption.

First, the back office is lagging behind the front office. Companies are prioritizing AI use cases that drive revenue and customer impact, while controllership and other corporate functions receive less investment and slower deployment.

Controls are another major constraint. A key reason adoption is slower in controllership is that many organizations do not yet have the control environment needed to confidently embed AI into finance operations.

Talent is also a bottleneck. There is not yet a robust supply of professionals who combine deep accounting expertise with strong AI capabilities; in practice, companies continue to hire for critical accounting needs first, rather than for hybrid AI talent.

Even so, the near-term impact on controllership is real. Over the next five years, AI will reshape workflows, user interfaces and orchestration potentially enabling new capabilities across finance and accounting. However, it is unlikely to replace controllership teams. Instead, its impact will be felt through role redesign and productivity gains.

Organizations should expect moderate operational change in the near term, with the possibility of much larger shifts over time. AI progress is real and accelerating, but adoption in controllership will likely move more slowly than some expect.

Leading organizations navigating the transition are focusing on two critical enablers, controls and talent, while establishing clear ownership for accounting AI use cases.

Section 3

Key takeaways

- The controllership function is moving beyond its traditional accounting core toward a more digitally enabled, analytically driven, and strategically integrated model. However, talent pipelines, recruitment practices, and skill set development programs have not yet fully caught up to this evolution.
- Organizations may need to rethink how they attract, develop and retain controllership professionals—placing more emphasis on continuous learning, cross-functional exposure, and digital proficiency while reenforcing the requirement that accountancy remains the core of the role.
- AI is viewed as an accelerator rather than a threat. With 66% of survey respondents citing productivity gains and 64% identifying upskilling needs as the most significant anticipated impacts of AI, the message is clear: AI will reshape the controllership workforce, but the priority should be on augmenting human capabilities, not replacing them.

Section 4

A controllership model framework for the future of controllership

Navigating the controllership identity evolution.

Section 4

Establishing a future-ready controllership operating model

The survey shows controllership is on the precipice of a new paradigm. Roles are changing. Technology is disrupting the enterprise faster than the pace of transformation. The talent landscape is entering territories that did not exist until just recently. The finance function is grappling simultaneously with how to maintain its function and figure out where it fits in this new landscape.

This inflection point is challenging what the previous universal understanding of controllership has been, driving controllership toward an identity evolution.

For an operating model framework to be successful in the future-state finance environment, finance and accounting professionals have to be able to define what controllership is within the scope of the enterprise and how it aligns with the changing environment. The survey shows traditional accounting activities remain at the core, but the role is increasingly expanding into financial planning and analysis and strategic finance. Along with the additional demands to deliver more real-time insights and enterprise performance, defining the new controllership identity is imperative to operate the increasingly complex function.

Meeting this moment requires more than incremental change, it calls for a deliberate reimagining of the controllership operating model. Organizations that act decisively can not only enhance efficiency and control but can also position controllership as a strategic enabler of enterprise value. A new identity in this new world.

Define, direct, calibrate

A leading approach to this transformation is grounded in three core actions: define, direct and calibrate, a practical lens to help organizations align controllership capabilities with the demands of the future.

Defining controllership for today

The starting point for transformation is a clear, enterprise wide understanding of what controllership encompasses today and what it should become. At its core, controllership is anchored in four primary activities: close, consolidation, reporting and financial compliance.

However, as our survey highlighted, controllership activities are expanding from traditional accounting activities to include broader finance responsibilities and processes, which are increasingly interconnected through data and technology and form the foundation of financial integrity and performance management. Further, the survey found that controllers generally don't feel like they have clarity on the roles of controllership, and most controllership functions have a lot of work to do to define their controllership function.

Leading organizations recognize that controllership is not defined by process alone. Its effectiveness is shaped by a broader set of structural and environmental characteristics.

Enterprise scale, system landscape, industry dynamics, regulatory requirements, and service delivery models all play a critical role in shaping both the capabilities of controllership and successful outcomes of the function.

High-performing controllership functions take a deliberate approach to understanding these characteristics and identifying where they may constrain or be harnessed to accelerate performance, knowing this knowledge will help define the type of controllership function they are now and into the future.

Section 4

Directing controllership forward

As controllership leaders navigate a complex landscape, operating model decisions should balance efficiency, control and strategic value. This road can be difficult to steer amid the major shifts in both traditional and cross-functional capabilities as well as automation and other emerging technology. Additionally, the survey found many respondents structured their organizations from leftover legacy processes or from mergers. To direct for the future, organizations should reevaluate their operating models and reporting structures for future needs.

Organizations undergoing this transformation can direct controllership forward with several key levers that can harness these shifts and shape a leading controllership model.

Optimizing reporting structures

Simplifying and standardizing reporting remains a critical priority. Rationalized reporting methods or templates can reduce redundancy, improve data integrity, and enable more timely decision-useful insights. By integrating and automating reporting processes, organizations can lower costs while freeing capacity for more strategic, insight-driven activities.

Reimagining shared services

Modern shared service models offer a pathway to greater efficiency, standardization and scalability by centralizing transactional and repeatable activities. When executed effectively, they enable controllership teams to reorient their focus toward higher-value analysis and business partnering. Realizing these benefits, however, requires thoughtful consideration of talent implications, governance structures, and the broader delivery ecosystem, including outsourcing.

Advancing global process ownership

Global process ownership (GPO) can serve as a catalyst for end-to-end process excellence. By establishing clear accountability and governance across the enterprise, organizations can drive consistency, improve data quality, and enable more cohesive operating models. At the same time, leaders should remain pragmatic—prioritizing initiatives that deliver measurable value and avoiding overly expansive efforts that risk diluting impact. One of the key benefits here is ensuring the technology used for global business processes is streamlined, consistent and standardized so specific tool sets and technology are used globally rather than segmented by region. GPO actively works to reduce fragmentation, silos and shadow organizations by enabling consistent processes regardless of where the activity takes place. GPO makes it possible to take broad company strategy and facilitate its consistent application to business processes globally.

Aligning with enterprise and global strategy

In our survey, capabilities, automation, purpose and technology ownership were the top areas expected to shift in controllership. As organizations continue to evolve toward these more integrated, global operating models, controllership should align accordingly.

Determining the right balance between centralization, regionalization, and local execution based on where your organization is expected to be in the future is critical to enabling both efficiency and responsiveness in a dynamic environment. This highlights a need for organizations to focus on business partnering, ensuring that controllership is not working as a silo but instead works through cross-functional collaboration when determining the operating model that's the best approach for both controllership and the overall company.

Section 4

Calibrating controllership for the future

With a clear definition and strategic direction established, the next imperative is calibration, embedding the capabilities required to sustain performance. However, this involves a challenging alignment of the operating model with several macro forces (talent, regulatory and technology) reshaping the future of work and finance:

1. The workforce talent of the future is increasingly digital, analytics-driven, and distributed, requiring new skills, tools and ways of working.

   However, nearly half of survey respondents believe recruiting is becoming more difficult, and the majority cited skills gaps as the greatest challenge. Organizations need to actively work to close the gap between talent needs and availability by prioritizing both technical accounting and technology training.

2. Regulatory compliance and governance considerations are becoming integral to enterprise performance, requiring tighter integration with financial data, processes and reporting.

   However, with the momentum toward hybrid and outsourced operations increasing, controllership should be intentional to maintain enterprise performance with the evolving model.

3. The technology transformation of the operating environment continues to redefine expectations around agility, resilience and workforce engagement.

   Organizations should consider new capabilities to their existing tech stack and leverage the AI era to meet expanding expectations within their new operating model frameworks.

   Organizations that proactively adapt to these shifts can position controllership not only as a guardian of financial integrity but also as a forward-looking function that drives insight, remains agile and delivers enterprise value.

Section 4

A controllership model that moves from transformation to advantage

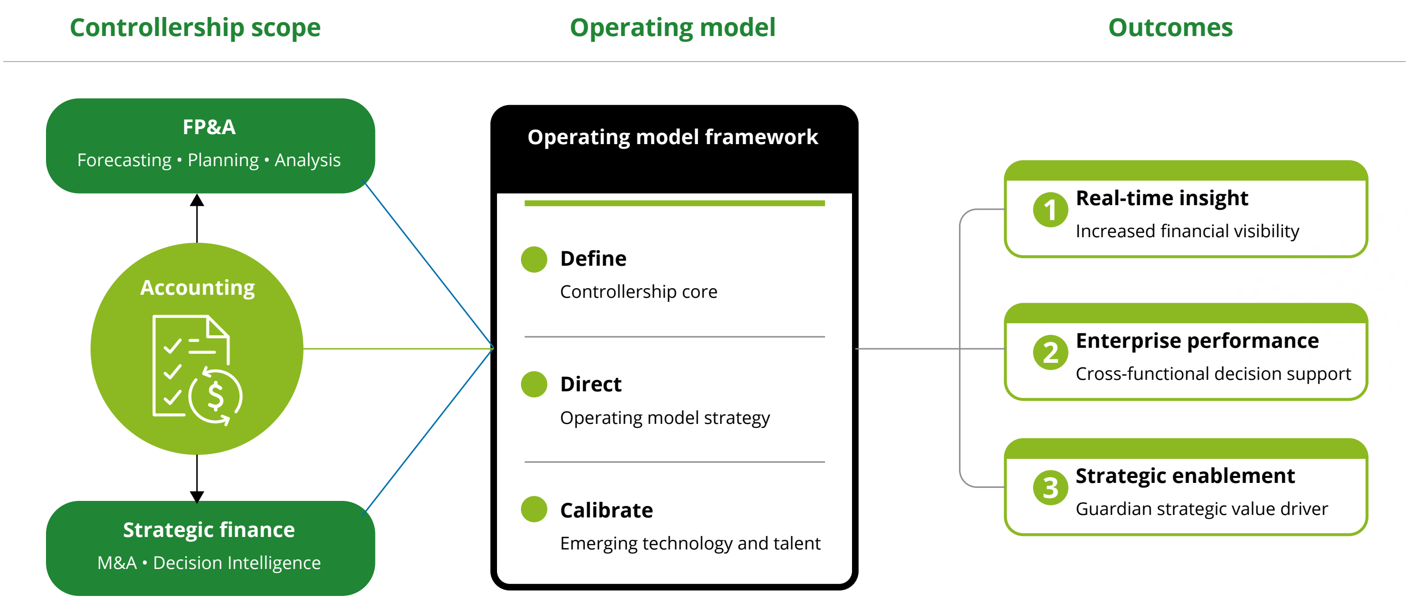
The evolution of controllership is no longer optional; it is a strategic imperative. Organizations that embrace a structured approach to defining, directing and calibrating their specific operating model may be better able to move beyond incremental improvements and unlock meaningful, sustained impact. Enterprise-wide.

By aligning processes, technology and talent to a clear vision for the future, controllership can transition from a historically reactive function to a proactive, insight-driven partner at the center of enterprise decision-making.

The question for finance leaders is no longer whether to transform—but how quickly they can act to turn controllership into a true source of competitive advantage.

Figure 12

How the controllership operating model has evolved and impacted finance and accounting



Wrap up

Controllership is at a defining moment.

The survey findings paint a clear picture of a function in transition, expanding in scope, evolving in structure, and facing increasing pressure to deliver more value in a rapidly changing environment. Traditional foundations remain critical, but they are no longer sufficient on their own. Across critical dimensions (role, operating model and talent) expectations are outpacing current capabilities.

And yet, this disruption presents a significant opportunity.

Our data revealed that while accounting remains the core of controllership, the **function's scope** is broadening rapidly, with two-thirds of respondents now holding reporting responsibility for FP&A and more than half covering strategic finance. Yet fewer than half of respondents said that controllership's mandate was clearly understood across their organization, creating friction that undermines the function's ability to deliver on its expanding role.

The findings showed that **organizational structure** and delivery models are closely tied to scale. Larger organizations are far more likely to operate with dual controller-CAO leadership, to leverage shared services, and to adopt distributed delivery structures. But across all sizes, a meaningful share of organizations acknowledged that their current structure is the product of inertia rather than intentional design.

The **talent data** underscored a paradox: organizations recognize that controllership's future depends on digital fluency, analytical capability and cross-functional partnering, yet recruitment pipelines and development programs have yet to catch up. The most encouraging finding may be that organizations see AI as an enabler of productivity and capability enhancement.

Organizations today have a window to reimagine controllership as more than a compliance function to make it a strategic engine that drives insight, enables performance, and supports enterprise decision-making.

Realizing this vision, however, will require deliberate action. It means clarifying the role of controllership across the enterprise, designing operating models that balance efficiency with agility, and investing in the skills needed for a digital, data-driven future.

The define, direct and calibrate framework offers a structured path forward.

By clearly defining what controllership is today, directing the function toward its strategic potential, and continuously calibrating against the macro forces of technology, talent and regulatory change, organizations can build a controllership operating model that is resilient, adaptive and positioned to create enterprise value.

The organizations that act now with clarity, intentionality and a willingness to rethink legacy models will be better positioned to transform controllership from a cost center into their competitive advantage. Those that wait risk being overtaken by a future that will not slow down.

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Katie Glynn is partner with Deloitte & Touche LLP and also holds various leadership roles that drive leading practices and enhance the Deloitte brand. These include leader of the Deloitte Intercompany Center of Excellence and director of the Deloitte Center for Controllership™. She specializes in helping clients address complex record-to-report challenges to reduce risk and enhance management oversight through business process redesign, enabling technologies, and finance master data governance. A primary focus of Katie's is helping organizations transform their end-to-end intercompany processes by designing and implementing solutions that meet the client's specific needs across finance, treasury and tax. Katie holds a Bachelor of Science in accounting from California State University, Long Beach, and is a CPA licensed in the state of California. She can be reached at kaglynn@deloitte.com.

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The authors would like to thank the following Deloitte professionals for their contributions:

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Jonathan Haynes partner, Deloitte & Touche LLP
Gavin Kostoglian senior manager, Deloitte Consulting LLP
Joshua Sorkin senior manager, Deloitte Consulting LLP
Christine Porr manager, Deloitte Consulting LLP
Kathryn Mioduszewski manager, Deloitte Consulting LLP
Danielle Yudin manager, Deloitte & Touche LLP
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Elaine Carroll analyst, Deloitte & Touche LLP

About the survey

Years of experience in current roll

54%	Less than 5 years
33%	5 -10 years
10%	11-20 years
3%	More than 20 years

Company industry

23%	Financial and other business services
20%	Manufacturing consumer and industrial products
12%	Technology, media, and telecommunications
11%	Other
8%	Retail
7%	Life sciences and health care
6%	Energy resources (power and utilities)
5%	Construction
3%	Hospitality, travel, & leisure
3%	Government and public services
2%	Transportation, logistics, and distribution

Company size (number of employees)

27%	Fewer than 100
24%	101- 500
10%	501- 1,000
21%	1,001-10,000
18%	More than 10,000

Region

52%	North America
19%	Middle East
17%	Asia
6%	Europe
4%	South America
1%	Africa
1%	Australia/ Oceania

Job title

6%	Executive officer or vice president
1%	Owner or founder
6%	C-level executive
23%	Controller/ comptroller
13%	Finance or accounting director
22%	Finance or accounting manager
22%	Accountant/ analyst
1%	Professor, educator, or academic administrator
6%	Other

Organizational structure

56%	Privately held company or sole proprietorship
25%	Publicly traded corporation
6%	Wholly foreign-owned enterprise
4%	Government/ State-owned enterprise
4%	Nonprofit entity
4%	Other
1%	College/university

Company size (annual revenue)

11%	Over 10 billion USD
19%	1 billion to 10 billion USD
21%	101 million to <1 billion USD
29%	10 million to 100 million USD
20%	Less than 10 million USD