

Fakultät für Betriebswirtschaftslehre  
Lehrstuhl für Management Control  
Univ.-Prof. Dr. Sebastian Firk

## Information about the Seminar

### Management Control and Strategy Execution – WS 2025/2026

In the upcoming winter semester, the Chair of Management Control will offer a seminar in the Masterlinie “Sustainability Management and Reporting” and in the Masterlinie “Accounting and Finance”, as well as for the BWL-Schwerpunkt “Management Control and Strategy Execution” in the Masterlinie “Management and Economics” with the following title:

#### *“The Good, the Bot & the Ugly: Navigating AI in the Controlling Function”*

Artificial intelligence (AI) is rapidly changing the work of controllers. From new opportunities for greater efficiency and better insight to challenges around identity, skills, and leadership, the course will discuss what it means to work with (and alongside) AI systems in the controlling function. Students will not only engage with current research but also collect real-life data from practicing controllers through a survey, bringing fresh insights into how AI is experienced in practice. In doing so, students will gain a critical and forward-looking understanding of how AI may shape the profession, and how controllers can navigate both the promises and the pitfalls of this technological shift.

### 1. Purpose and Learning Objectives

This Master-level seminar equips students with the skills to analyze, discuss, and communicate contemporary issues related to the use of artificial intelligence in controlling. Participants will explore one specialized topic in depth. Working in teams of two, they will write a concise, academically rigorous seminar paper, and present and defend their findings in an interactive class setting. Active participation is essential: every student is expected to contribute to the discussion and critically engage with the work of other groups.

### 2. Registration

From	To	
September 20	October 22	Please register for the course through <a href="#">this online form</a> on the page of the chair (‘Anmeldeportal’). If you are experiencing difficulties with the form, you can also send an email: <a href="mailto:alexander.slooten@uni-due.de">alexander.slooten@uni-due.de</a> .

### 3. Key Dates

Date	Time	Event
October 23	9.00 - 12.00	Kick-off of the seminar and preparatory work for Introduction, Theory and Method sections (Room: LB 138)
October 26	23.59	[Deadline] Submit topic preferences
October 27		[Notification] Topic allocations
November 17	9.00	[Deadline] Draft submission of Introduction, Theory and Method sections
November 19	9.00 - 13.00	Feedback on Introduction, Theory and Method sections and preparatory work for Results and Discussion & Conclusion sections (Room: LC 133)
December 8	9.00	[Deadline] Completion of data collection
December 11	9.00 - 11.00	Introduction to the data (online: link tba)
January 12	9.00	[Deadline] Draft submission of Results as well as Discussion & Conclusion sections
January 14	9.00 - 13.00	Feedback on Results and Discussion & Conclusion sections as well as preparatory work for final paper, presentation, Q&A and discussion (Room: LB 138)
<b>January 21</b>	<b>9.00</b>	<b>[Deadline] Seminar paper final submission (via e-mail)</b>
January 27	18.00	[Deadline] Presentation slides
January 29	tba	Seminar paper presentations and discussion (Room: tba)

### 4. Format and Expectations

Component	Requirement
Data collection	Distribute a (pre-determined) survey among controllers in order to collect data for analysis in the seminar paper. The collected data is shared among all teams to create a combined dataset that all teams will use for their paper. The data collection is also supported by students from a seminar at the Campus Essen.
Seminar paper	≤ 12 pages (excluding references, tables, and figures) written in Times New Roman, 12 pt, 1.5-line spacing. The paper should clearly address (one of) the key questions for the assigned topic, draw on up-to-date scholarly literature, and illustrate insights with corporate examples.
Presentation	20–25 minutes per team. Afterward, a designated team leads a 10-minute discussion of the paper, followed by 10–15 minutes of open Q&A.
Style guide	Follow the current guide to <a href="#">academic writing</a> . Non-compliance with formatting or style requirements will negatively affect the grade.

## 5. Seminar Topics, Example Questions and Starting Literature

General readings: [Abbas \(2025\)](#); [Boerner \(2025\)](#); [Bhimani, Cinquini, Malmi \(2025\)](#)

#	Topic	Example Questions	Starting literature
1	The psychological and emotional consequences of AI for controllers	- How does AI influence the anxiety of controllers? - How does AI influence the identity of controllers?	- <a href="#">Firk, Gehrke, Wolff (2024)</a> - <a href="#">De Araujo Wanderley, Horton (2024)</a>
2	AI and the roles of controllers	- How does AI influence the roles of controllers? - How does AI influence the role stress of controllers?	- <a href="#">Van Slooten, Dirks, Firk (2024)</a> - <a href="#">De Araujo Wanderley, Horton (2024)</a>
3	AI and the effectiveness of controllers and the finance function	- How does AI influence controllership effectiveness? - How does AI influence the finance function's efficiency and effectiveness?	- <a href="#">Bedford et al. (2025)</a> - <a href="#">Boerner, Wiener, Günther (2025)</a>
4	Individual-level determinants of AI use by controllers	- How do controllers' backgrounds influence their experimentation and use of AI? - How do psychological states and traits of individual controllers influence their experimentation and use of AI?	- <a href="#">Steens, Bots, Derks (2024)</a> - <a href="#">Firk, Gehrke, Wolff (2024)</a>
5	AI strategy and leadership determinants of AI use by controllers	- How does the implementation of an AI strategy for the finance function influence AI experimentation and use? - How does leadership style influence AI experimentation and use?	- <a href="#">Bedford et al. (2025)</a> - <a href="#">Fähndrich, Pedell (2024)</a>

## 6. Submission Details

Send your seminar paper as a single PDF file by Wednesday, 21 January 2026, 9.00 to Alexander van Slooten ([alexander.slooten@uni-due.de](mailto:alexander.slooten@uni-due.de)). Please use the file name format:

[Team-Number]\_[Topic-Keyword]\_ManagementControlAndStrategyExecution\_2026.pdf

Late submissions will not be graded.

## 7. Contact

Alexander van Slooten ([alexander.slooten@uni-due.de](mailto:alexander.slooten@uni-due.de))