



**Stepping into the  
future of controllership**  
From accounting to insight





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# Setting the stage

For more than a decade, the global accounting profession has been undergoing one of the largest transformations in its history. To meet current and future demands, an evolution from value reporting and preservation to value creation and strategic business partnering has become essential. As controllers progressed along this journey, controllership functions were met with the disruptive impacts of the COVID-19 pandemic, accelerating transformative shifts already underway. Well beyond a sharp pivot to remote working, this disruption catapulted forward the need for critical skills, tools, and resources, ushering the not-so-distant future of controllership into a present-day reality.

The pandemic exacerbated gaps that already existed between controllership offerings and business needs. Despite challenging circumstances and market uncertainty, controllers were met with increased demand for elevated strategic insights, supporting leading real-time data and analytics tool integration, and more efficient and agile operations. This increased demand prompted considerable investment in people, processes, data, and technology, specifically in initiatives around further developing competencies as well as automating accounting and reporting to organize underlying data.<sup>2</sup> As a result, automation, data integrity initiatives, and talent development are on the rise. Controllership has an opportunity to enhance its role and serve as a key enabler for organizations to grow and thrive.

Our research aims to assess how prepared controllership is to meet future business demands and highlight some actions that finance and accounting leaders can consider to increase their teams' preparedness in the fast-paced, complex, and increasingly digital age.

In fall 2021, IMA and Deloitte's Center for Controllership conducted a global survey of more than 1,300 finance and accounting analysts, managers, directors, controllers, and CFOs. Following the survey, a series of interviews were conducted with experienced finance and accounting leaders.

This report presents the findings from these surveys and interviews, offering insights into the current state of controllership and expectations of future demands. We explored how accounting and finance professionals perceive preparedness of their teams for the future, identified potential areas for improvement, and proposed strategies that can be considered to bolster controllership's value delivery. These insights inform our guidance on how controllers and their teams can develop a strategic framework that prioritizes the skills and competencies, workplace culture, and emerging technologies needed to optimize functional value delivery and empower a new controllership of the future.



# Section I: The current state of controllership's evolving landscape

Controllership, still early in its transition, sees challenges amid a seismic shift in the landscape to find its footing and provide enduring value to the organization.

The ongoing transformation of the controllership function has caused a major shift for finance and accounting professionals. The rapid pace of change and ever-evolving technological landscape has prompted acceptance of a new reality in which accountants and financial professionals refocus attention to strategy and modernize their roles to leverage digital technology.

Notably, there is a continued need to standardize and automate non-strategic finance processes with emerging enterprise resource planning (ERP) platforms or other workflow automation tools. Strengthened demand for infusing flexibility into finance cycles and enabling real-time reporting and insights is transforming the work controllership function members perform, particularly as it relates to analytics and predictive forecasting. This demand is also transforming the workforce, as professionals with technology and analytics; business acumen and operations; and strategy, planning, and performance management skills and competencies become some of the most coveted in the talent pipeline.<sup>3</sup> Controllership in a digital world necessitates operating with continuous drivers of change, which continue to impact the work, workforce, and workplace of organizations.

## The impact of accelerated transformation

The sudden global impact of the COVID-19 pandemic imparted major disruption on a scale and magnitude so large it may still be near impossible to measure. No industry, field, or country was immune to its effects, and the finance and accounting fields are certainly no exception. The pandemic accelerated the transformation the finance and accounting profession has been undergoing for years by prompting organizations to expedite technology adoption, refine digital transformation strategies, and frequently demand efficient strategic insights.<sup>4</sup> The unprecedented circumstances have tested controllers aiming to provide value to their organizations amid significant and sudden disruption as activities that were considered components of Finance of the Future suddenly became a present-day necessity.<sup>5</sup>

While there was a heavy initial focus on enabling remote working environments and closing the books from a distance, the pandemic also gradually led companies to recognize single points of failure and the need for greater resiliency and agility in their processes. In addition, while COVID-19 drove the need for real-time information and insights to respond to and prepare for marketplace uncertainty, there have been mixed results for successfully increasing the overall pace of automation implementation and the adoption of a clear path to a functioning modern finance factory.<sup>6</sup>

While disruption introduced many challenges, it also presented a unique opportunity for strategic controllers and finance leaders to examine the lessons learned through the rapid transformation experience and rethink many aspects of how they function. These reflections offer a chance to elevate the maturity of controllership in critical domains and lay the foundation to deliver more value in a post-pandemic world. Controllers can begin reaping the benefits today of the adoption of transformative technology and governance needed for survival. This report provides considerations for a path to moving forward with a better understanding of what is needed to meet the demands of controllership functions.<sup>7</sup>

### Controllership in the Green™ (CiG)

Amid the controllership function's current state of transition, most professionals feel only moderately prepared, at best, without a clear vision of a future state. Deloitte's CiG is a framework for the future state that focuses on core areas of controllership that drive maximum value. The CiG framework serves as a benchmark of where controllers want to be ("in the green"). The CiG tree depicted in figure 1 highlights the dynamic framework that encompasses the accounting and common information model domain that reflects financial health, business growth, and sustainability in this era of technological advancement.

The CiG framework informed the core domains and enablers for the current and ideal future state of controllership explored in this report. The framework's core tenets were leveraged in design of this study's survey to inform maturity levels and expectations for key controllership areas. These core "domain areas" include financial close, consolidation, reporting, and financial planning and analysis (FP&A). To identify challenges functional teams face during transformation and identify key inhibitors of desired maturity levels, we also incorporated CiG's key enablers that are designed to effect change and add value: technology enablement, data and analytics, governance and compliance, and delivery model.

Figure 1: Controllership in the Green™ framework tree

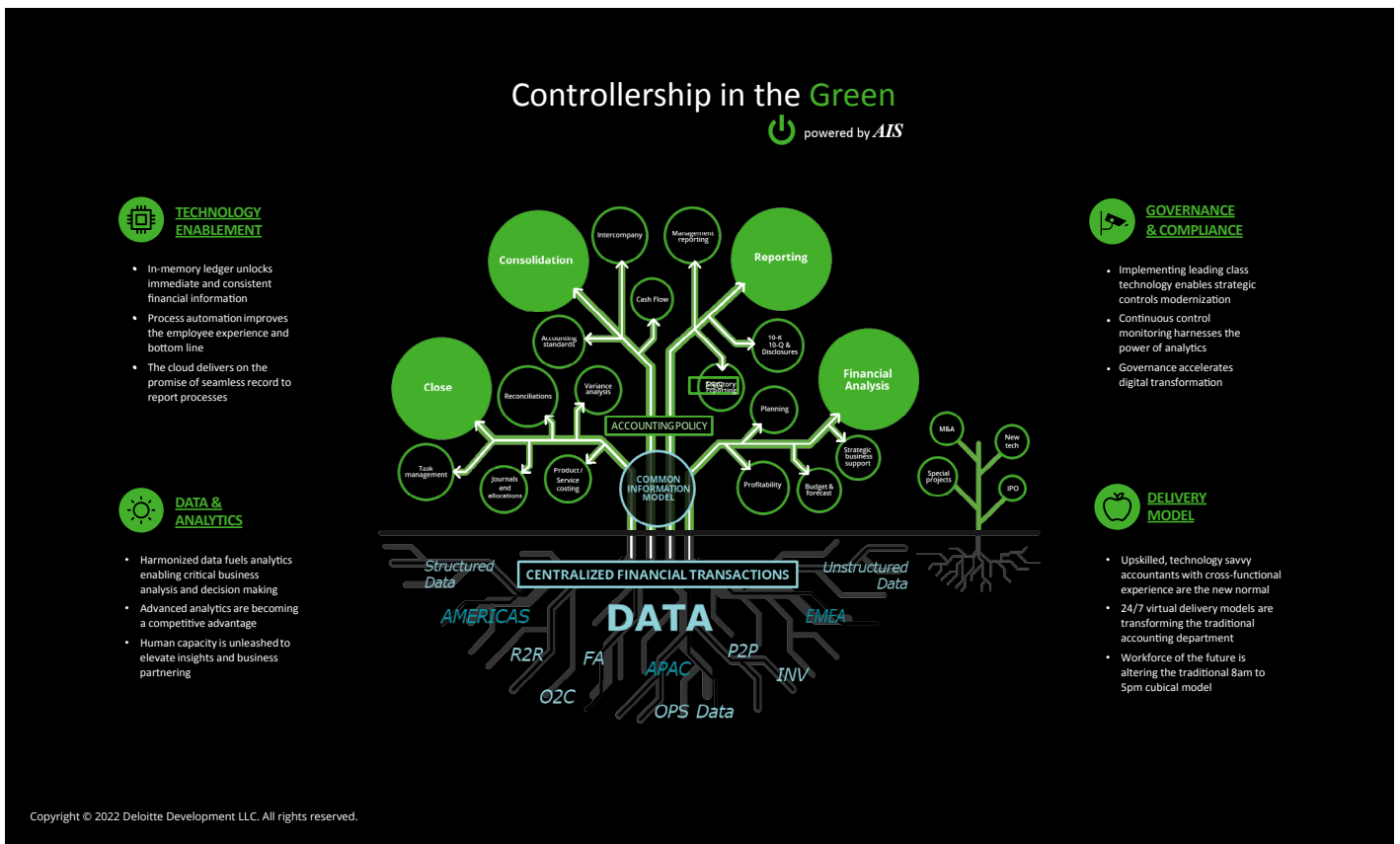
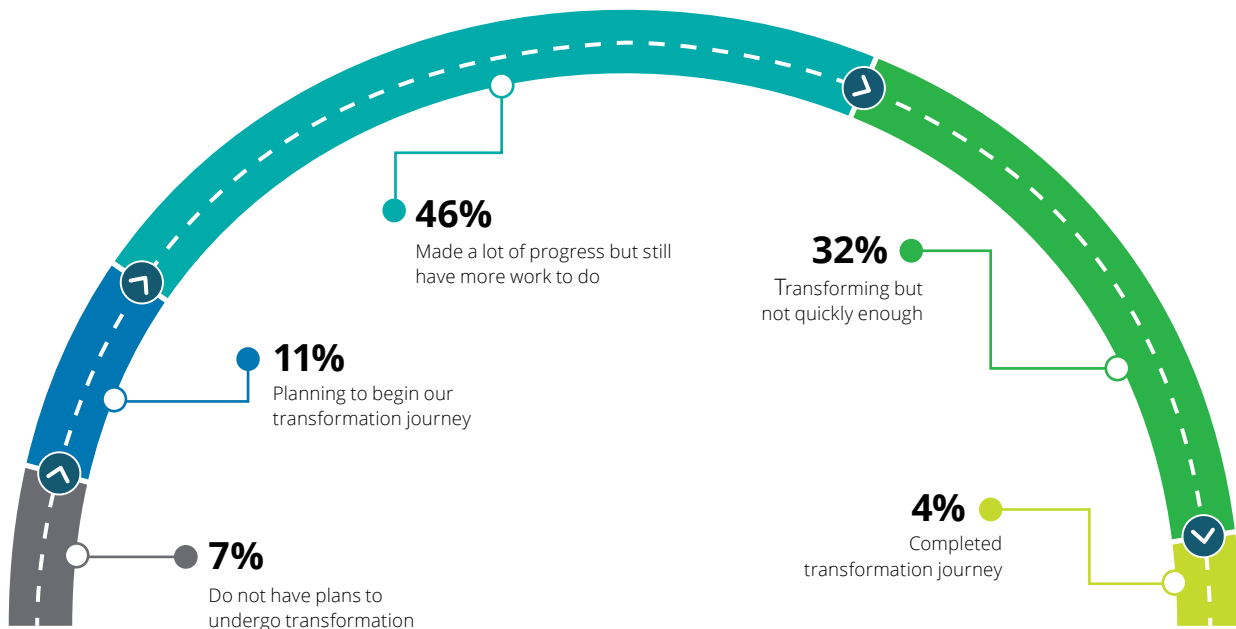


Figure 2: Current state of the controllership transformation journey



**The current state of controllership**

While most controllership functions have begun a transformation journey by strengthening core competencies and abilities through key enablers, there is a long road ahead to a controllership destination that is “in the green.”

Benchmark: How far along on the transformation journey are controllership functions? When asked, 76% of respondents report their controllership function has begun its transformation journey. Of those whose transformation journeys have begun, nearly all (95%) assert they have more work to do or are not progressing quickly enough.

When exploring perceptions of preparedness further, nearly two-thirds of respondents (62%) report their controllership function is not prepared or is, at most, only somewhat prepared to meet future demands. Variations in the level of preparedness were observed by location and role. Respondents from Europe, the Asia-Pacific region, and the United States are least likely to view their functions as prepared, with fewer than one-third reporting they are very prepared or extremely prepared (figure 3). There is acknowledgment that local expectations to meet future demands vary and likely influence the perceived preparedness by region.

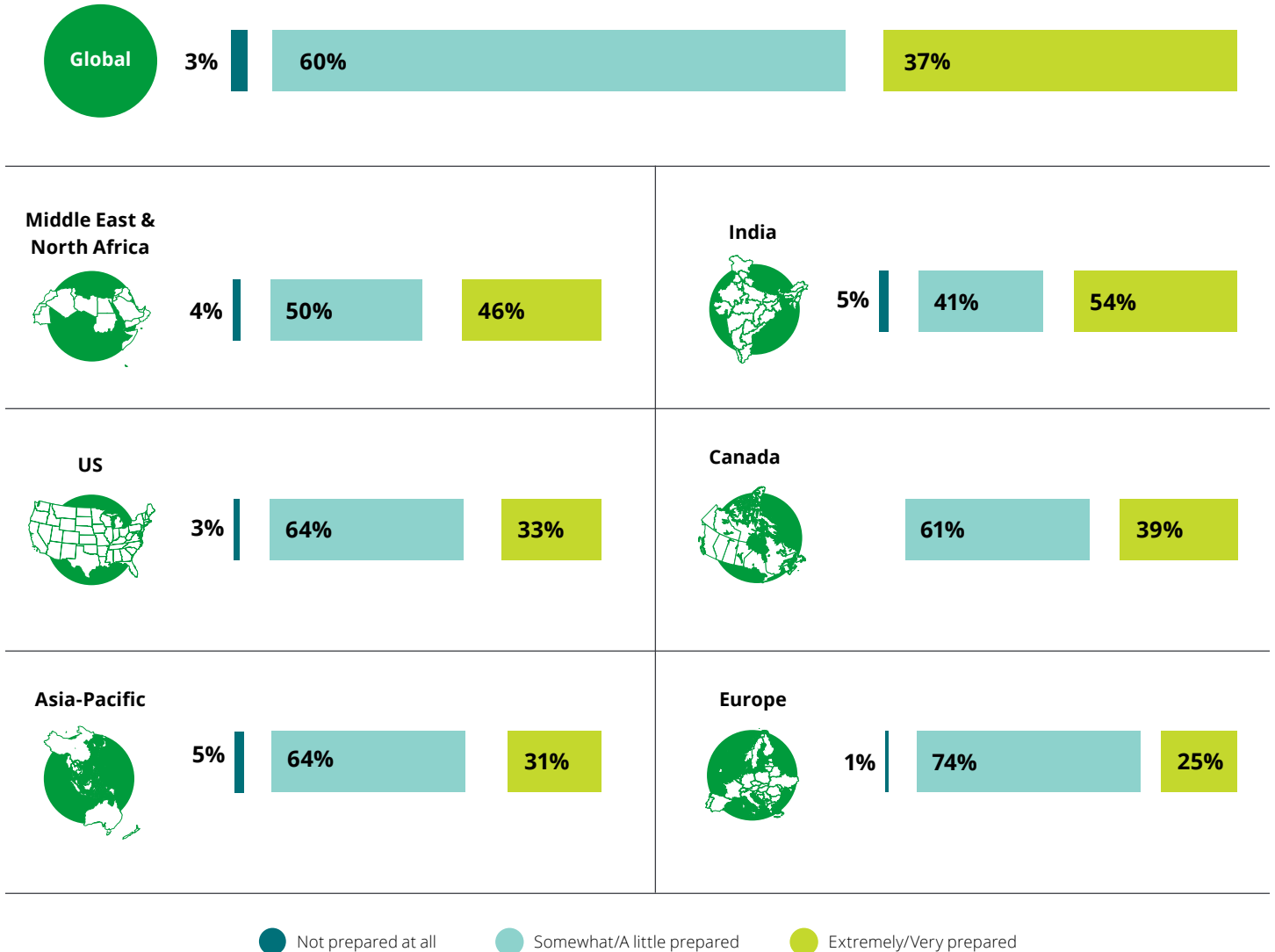
When exploring various roles across the function, we observed that functional team members identifying as accountants or analysts are most likely to view their functions as prepared (39% shared this view) relative to their functional colleagues in organizational leadership roles, such as managers, directors, and controllers. Supplemental discussions on this topic reveal that leaders are often closer to the strategic, longer-term view of opportunities that exist for their functions and, thus, may have a greater appreciation for how much room for growth their teams have.

To better understand the key drivers for the lack of preparedness, we sought to examine the maturity gaps within the controllership function through the lens of the four CiG enablers: Data and Analytics, Governance and Compliance, Technology Enablement, and Delivery Models. We took both a strategic high level view of the four enablers and a detailed tactical view of transformation focus areas when performing this assessment.

When exploring maturity, we utilized five key stages of the maturity continuum: initial, emergent, structured/defined, integrated, and optimized.<sup>8</sup> See footnote\* for the context survey respondents were provided for each category.

\* Initial (have not begun exploring or evaluating)      Emergent (evaluating options and planning for implementation)      Structured/defined (path forward defined, implementation underway)      Integrated (implemented, delivering value, opportunity for streamlining and optimization)      Optimized (widespread implementation, creating value, continuous improvement)

Figure 3: Preparedness of the controllership function to meet demand by region

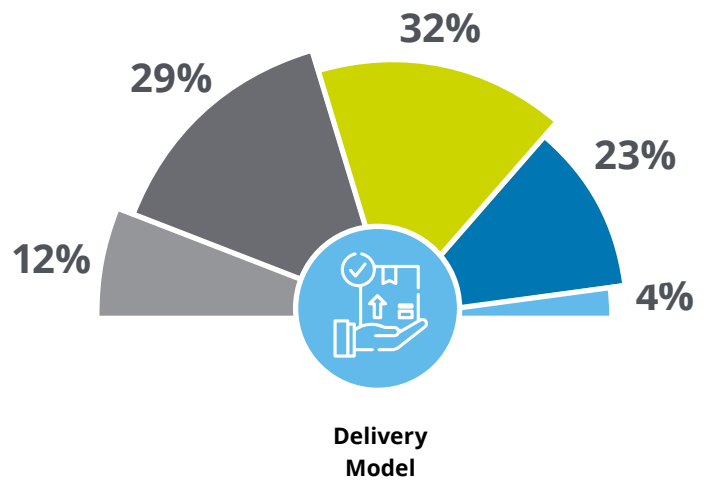
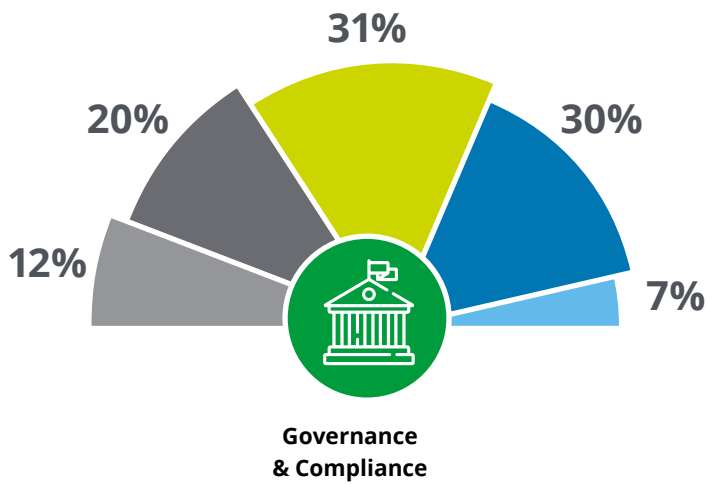
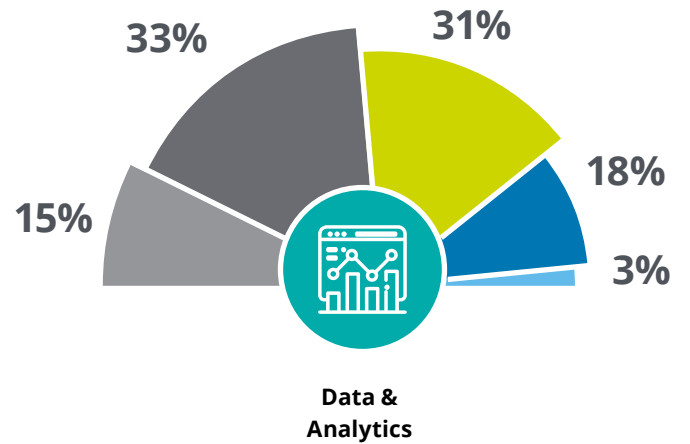
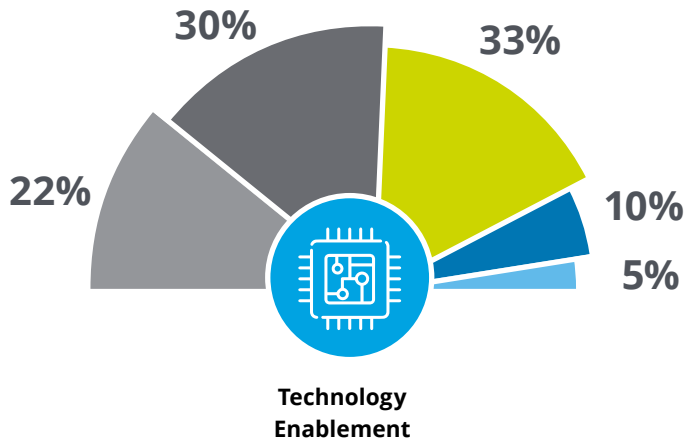


Leveraging these maturity stages, surveyed controllership and accounting function professionals report they are least mature in data and analytics with nearly half of respondents (46%) identifying with initial or emergent maturity in this area.

Respondents report their controllership functions are most mature in governance and compliance with nearly two-thirds (65%) stating they have achieved maturity in this area. (figure 4). Sixty percent (60%) of respondents identified both the technology enablement and delivery model enabling areas to be more mature in comparison to data and analytics, but slightly behind governance and compliance, the most mature focus area.



Figure 4: Current state maturity level of key enablers



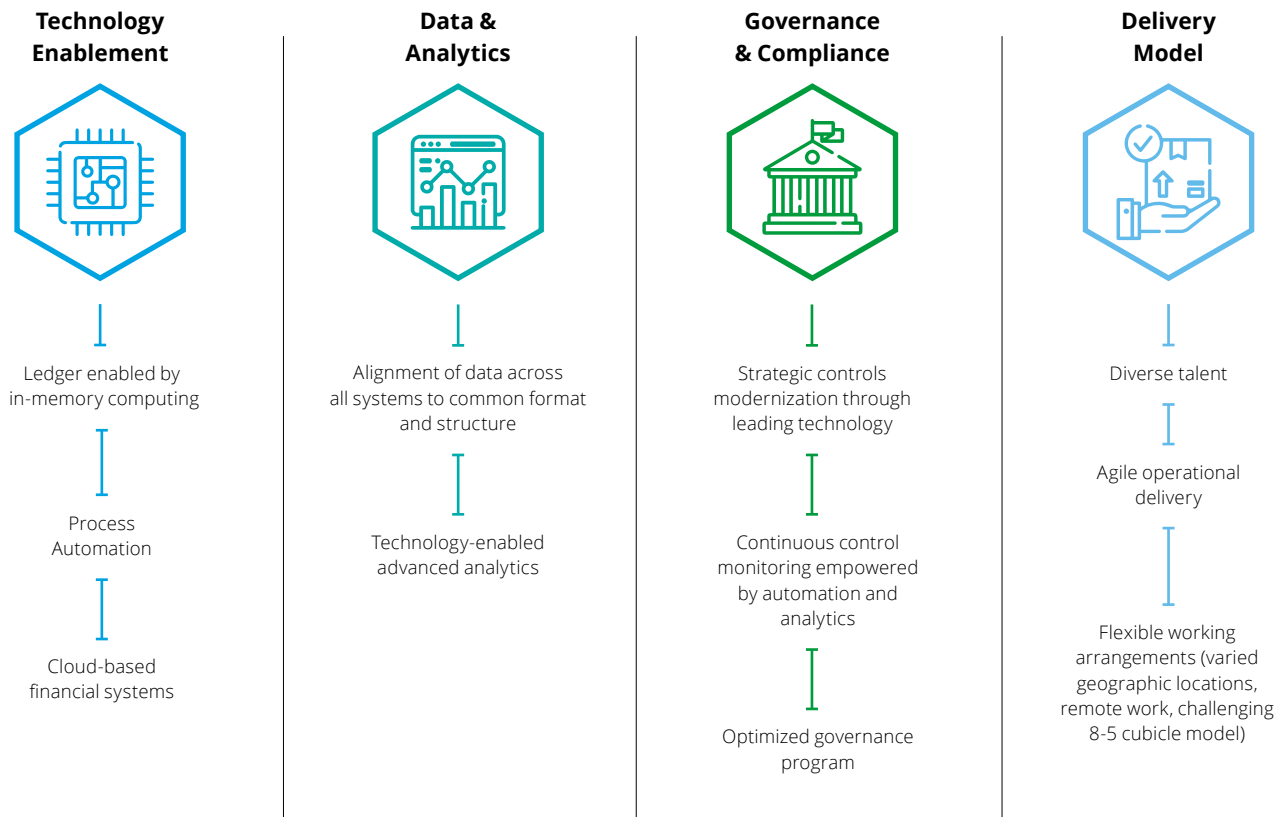
Initial
  Emergent
  Structured/Defined
  Integrated
  Optimized

A team of approximately 40 Deloitte Controllership professionals researched and developed the four key enablers and linked two to three drivers of transformation to each enabler. Figure 5 presents transformation focus areas for each key enabler.

The lagging technology-enabled analytics transformation area at a tactical level was the key driver to the low data and analytics maturity, followed by a low preparedness in data alignment across systems. Respondents identified that a lack of upskilled technology-savvy accountants contributed the most to the overall low delivery model maturity. While governance and compliance is the most mature, respondents identified that lack of preparedness in the transformation areas of automated control monitoring and an optimized governance program as the leading causes for the 35% maturity gap overall.

These findings reveal that the current state of controllership is characterized by a broad recognition of the impetus for transformation, acceptance of the need to evolve, and commencement of transformation journeys. Through these transformation efforts, controllership functions seek to implement new initiatives, strengthen functional abilities, and adopt emerging technology solutions. However, the function still falls short of meeting the increased demand in the short term for a holistic shift from accounting to insight delivery as strategic business partners. Learning from finance and controllership functions further ahead on the transformation journey and gaining clarity on a model for a successful transformation journey is essential to empowering functions to set appropriate goals and meet current and future demands.

**Figure 5: Controllership in the Green's key enablers and maturity drivers**



## Section II: Envisioning a controllership of the future

To understand what the future may look like for controllership, respondents were asked what they envision for the function in the near and long term. To assess preparedness for the future, we compared preparedness between the current state of controllership and the vision for the future.

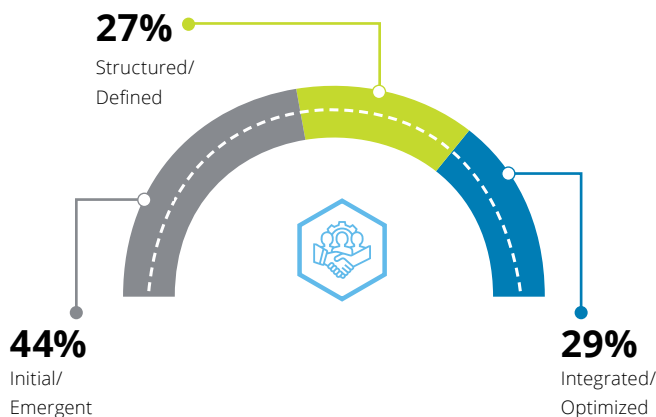
### Preparing to meet future demands

During this period of rapid growth, it is common to ask, “Am I ready to meet future demands?”, “What is my function doing to prepare for this transformation journey?”, or “How can I assess my function’s current state relative to expectations?” Each of these questions can be addressed once demands and enablers are identified.

Each controllership role has a mix of strategic and tactical responsibilities. The challenge is striking and maintaining a balance between both responsibilities when real-world circumstances tip the scales in favor of strategic activities and reducing focus on traditional core tasks might increase risk, compromise assurance, or weaken the control environment. Survey participants shared that controllers are often expected to execute both strategic and tactical responsibilities with limited resources, suboptimal systems, talent gaps, or lack of support.

With the increased need for the controllership function to serve as business partners, fewer than one-third of respondents report they have successfully implemented initiatives that allow them to deliver value through cross-functional collaboration as a business partner (figure 6).

**Figure 6: Maturity level of controllership function’s service as cross-functional business partner**



Heightened uncertainty has given rise to greater demand for real-time information and insights, stimulating the accelerated adoption of emerging technology. When this reception manifests as automation of accounting and reporting tasks, it enables controllership functions to provide more strategic value to the organization and break down historical silos that may exist between persons performing traditional accounting, reporting, and control activities and those accountable for other tasks, such as FP&A. Effective business partnering requires multidisciplinary, cross-functional team collaboration; stronger business acumen; and ensuring controllers have a seat at the table.

The transformation underway also creates an opportunity for the controllership function to evolve its use of technology and generation of data-backed solutions. The move toward driver-based accounting and reporting frees up resources no longer burdened by mundane tasks, enabling the delivery of information and insights that business leaders need to make evidence-based decisions with confidence. This evolution and accompanying opportunity redefine controllership to include ownership of the insight around existing activities and enable development of stronger foresight of strategic direction to come. This opportunity is a true transition into the strategic business partner role.

### Enablers to meet demands of controllership

Based on current maturity levels, responding controllers feel they are only somewhat prepared to meet the demands of the controllership function over the next three to five years. To assess how prepared controllership is to meet demands on a controllership of the future, expectations of the end state of the transformation journey were explored in four key enabling areas: technology enablement, governance and compliance, data and analytics, and delivery model.

Nearly two-thirds of respondents believe integrated or optimized maturity levels will be necessary across all four enabling areas for the controllership function to meet demands in the next three to five years. Specifically, 62% of respondents stated that technology enablement and data and analytics need to be integrated and optimized. These views were shared by 60% of respondents for delivery model and 59% of respondents for governance and compliance. This highlights a near even distribution of the importance of maturity across all four areas of transformation (figure 7).

Figure 7: Maturity level that will be required in three to five years to meet future demands

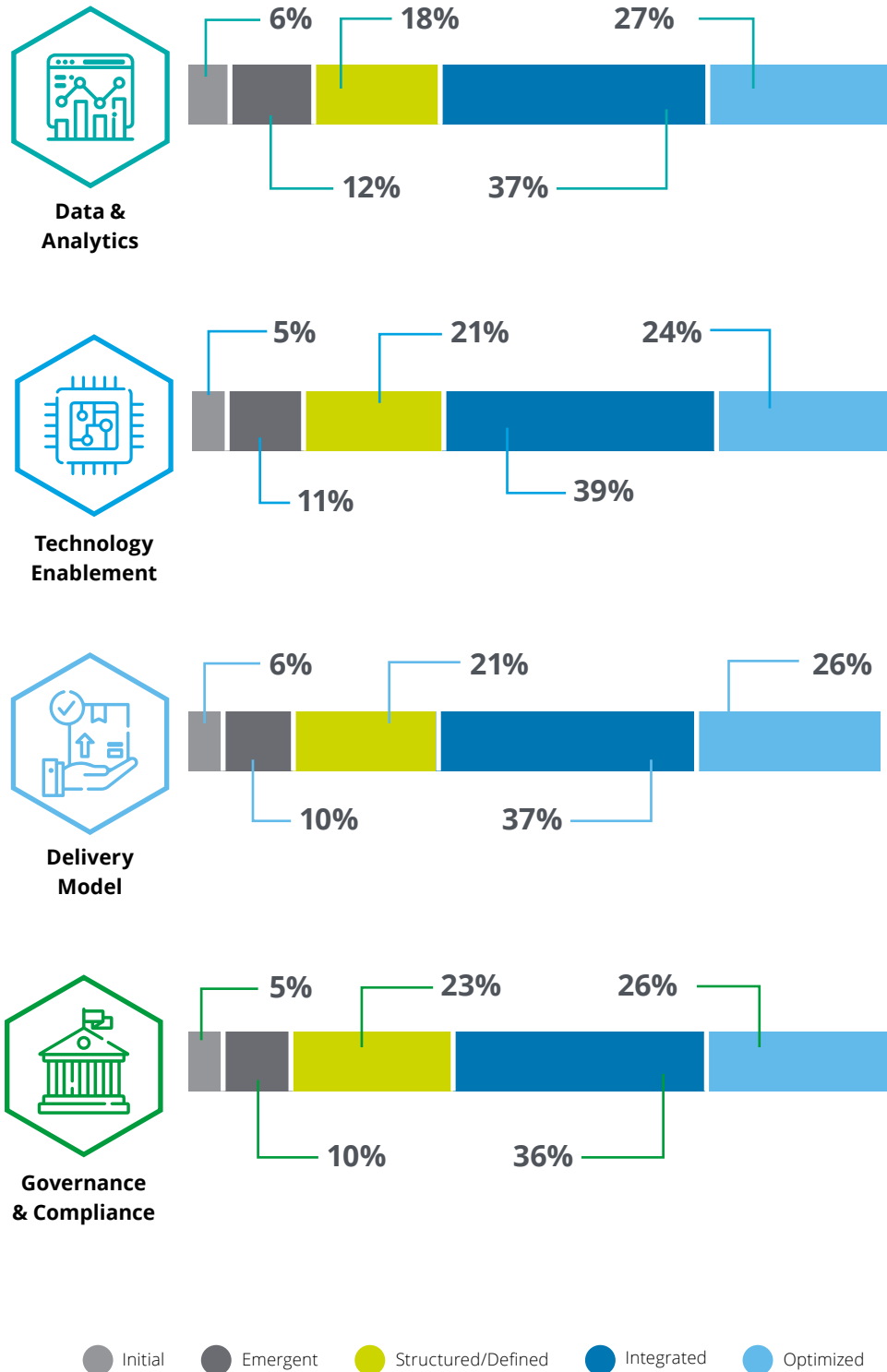
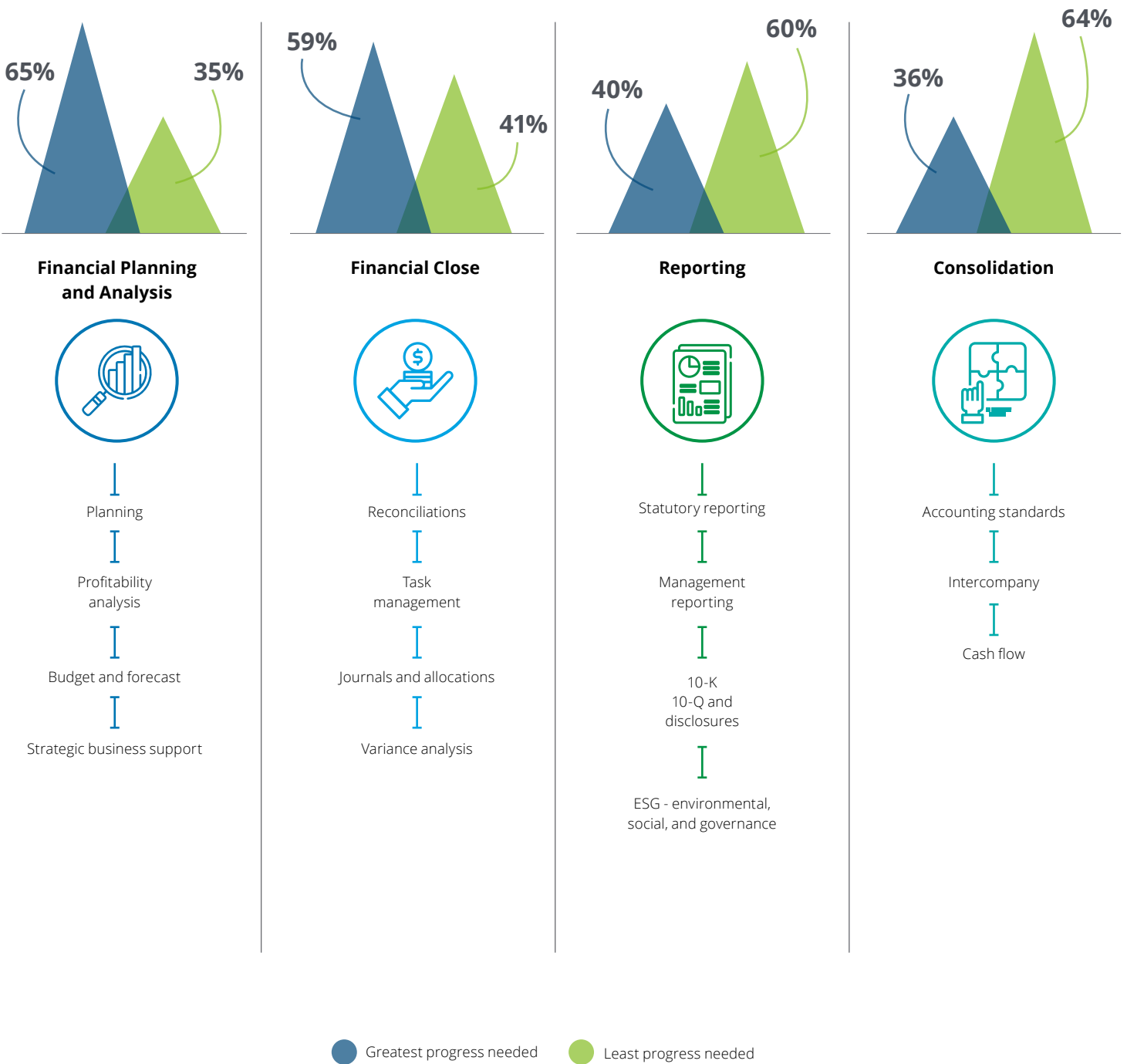


Figure 8: Progress needed to meet future demand



Within the four key domain areas explored—financial close, consolidation, reporting, and FP&A—respondents identified FP&A as the area in need of the greatest progress to meet future demands with 65% of respondents ranking this first or second for the area with greatest progress needed. Respondents identified consolidation as the domain area with the least amount of progress needed to meet future demands, with only 35% ranking it first or second out of the four domains.

Within the respective domain areas, the major activities identified as those in need of the greatest progress are:

1. FP&A: 56% ranked planning 1 or 2
2. Financial close: 60% ranked balance sheet account reconciliation 1 or 2
3. Consolidation: 75% ranked accounting standards 1 or 2
4. Reporting: 82% ranked management reporting 1 or 2

A full list of the specific activities presented for each process area is available in figure 9.

Survey findings reveal that immature enabling areas and domain areas drive significant gaps between the current maturity of the controllership function and demand in the next three to five years. The survey results show that most responding controllership functions are not ready to meet demands of the future. The ability to identify the maturity of specific transformation areas and major domain activities is the first step in the controllership transformation journey. Once these gaps in maturity are identified, controllership functions can begin initiatives to fill the maturity gap to meet future demand. The following section can act as a road map to provide insights to help get the journey started.

**Figure 9: Limiting factors to transformation**



More than one response available in survey question.

**Additional limiting factors to transformation include:** Lack of executive sponsorship, Absence of roadmap or actionable plan, Insufficient change management, Low sense of urgency / commitment to change, No defined vision for the future, Inadequate engagement of functional team members, Poor data quality, Lack of governance, Organizational culture not aligned with vision, Lack of cross functional collaboration

# Section III: Controllership of the future is now

## The journey to a new controllership

Controllers and finance professionals are not ready. Transformation journeys are underway, but controllers and finance professionals who participated in our survey report their functions are not yet prepared, and they are not ready to shift their primary focus to serve their organizations as strategic business partners—even as the need to do so continues to increase. Whether ready or not, controllership of the future is here. Closing the gap between where many organizations perceive they are and where they need to be can lay a foundation for driving transformation.

### Roadblocks to transformation

For respondents reporting they have not yet achieved optimal maturity across all enabling and domain areas we asked them to indicate the top factors that limit their function's ability to reach desired maturity levels (from a list of several factors). The top four barriers to successful transformation initiatives are a lack of time to devote to transformation, limited financial resources, limited resource capacity, and lack of expertise to progress implementations (figure 10). Given this context, we present a series of strategies and actions across each domain area that controllership functions can consider to better prepare for the future that is already here.

### Enabling technology solutions

Respondents identified FP&A as the domain area most in need of progress to meet the future demands of the controllership function. As such, prioritizing investments in both automation and cloud ERP technologies can help redefine reporting structures; enable agile finance planning; and augment big data, analytics, and predictive modeling to inform and empower planning, analytics, and overall business strategy and decisions. The following content defines these major domain activities and outlines the impact they have on addressing FP&A maturity gaps.

### Elevating data and analytics

Now and into the future, data will provide the foundation for any successful finance organization. Organizations will rely heavily on data for strategic insights, enhanced analytics, and more driver-based reporting frameworks. As a result, data quality and analytics capabilities are both crucial to finance and controllership's performance.

### Redefine the finance data model

Redefining the finance data model starts with expanding the definition of data. Broadening the data to include a mix of drivers, internal and external information, and flexibility for unstructured and asynchronous data supports both transactional processes and reporting requirements in finance. It also expands its utility to inform strategy and planning, market and competitive research, and business operations.

### Remodel finance analytics

Planning and forecasting have always been critical to anticipating future needs and events for overall success in finance. Throughout the pandemic, many companies realized they had to better predict the unexpected amid a myriad of issues they did not anticipate or plan around. Enhanced planning and scenario modeling can drive agility, resilience, and more informed strategic planning about what may be coming down the road for an organization. Gathering and processing larger amounts of internal and external information or pairing financial and nonfinancial data to factor in relevant context can aid in refinement of analytics exercises and reimagining the art of the possible. Partnering with operational teams to understand data sets they have available is also critical along this journey. Controllership teams can prioritize and improve financial analysis by automating processes to free up talent, procure leading analytics applications, and identify and develop use cases to showcase the value of new forecast models.

**Develop agile forecasts with scenario planning**

Scenarios do not predict the future. They are stories about what the future may look like, not stories about how the future will look. Scenarios are hypotheses about what could happen, designed to shed light on new opportunities or hidden risks. They are flexible and agile—created using uncertainties through a process of imagined possibilities.

**Bolster governance and compliance assurance**

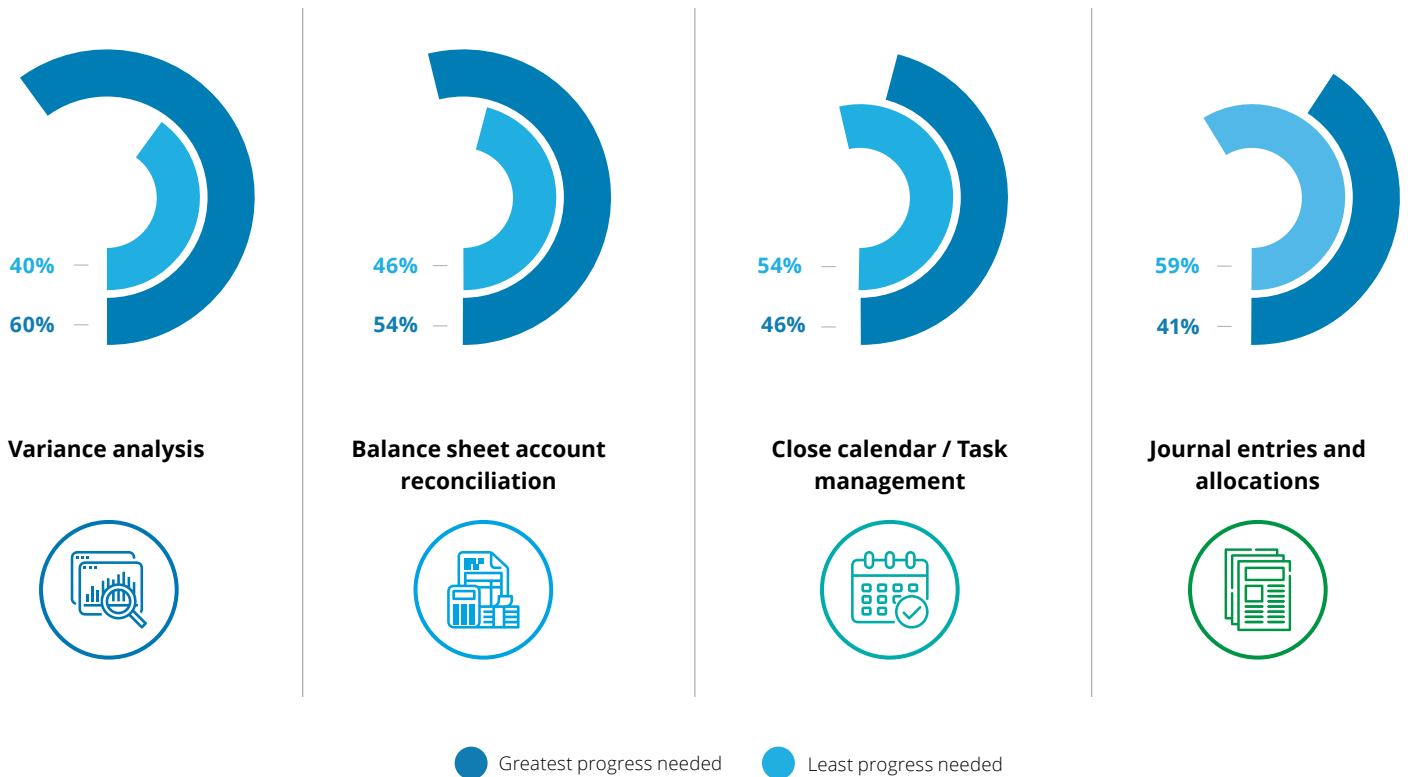
While the governance and compliance domain is reported by respondents as the area in which controllership functions are most prepared to meet future demands, this domain's specific transformation areas of continuous control monitoring and optimized governance were identified as immature. To close the gap, controllership functions can consider standing up a data governance structure within finance and controllership that leverages a new finance data model. Building the modern data model with clearly defined data ownership of the broader model's elements and a governance structure that may leverage data czars or councils to manage the framework across multiple functions and cross-functional process areas can help drive optimization. This centralized data governance can also enable more timely information dissemination and transfers between reporting cycles and driver-based insights to meet evolving internal needs—which includes the future demands of the financial close process.

**Prioritize financial close and process efficiency**

Financial close remains essential, and the demands of the reporting environment are increasing even with the current cyclical reporting structure. Companies have internal deadlines requiring estimates and accruals to fulfill statutory reporting obligations. One of the most time-consuming activities in the close today is the effort to reconcile balance sheet accounts to verify transactional accuracy, a critical process that informs financing and investment decisions. Beyond reconciliation, there are still some limiting factors to the financial close such as manual processes and activities that are error-prone or time-consuming. As the adoption of continuous accounting increases, the manual nature of historical processes, inflexibility of old systems, and introduction of new procedures pose additional challenges.

However, controllership teams can prioritize and improve the financial close with structured improvement programs that prioritize specific areas of the close for automation and reengineering. Cloud-based systems can also enable centralized data management, which could be transformational for close processes. The new financial systems with centralized data will require significant changes to the financial processes but can serve as a time-saving investment in the eventual move to automated close and real-time reporting.

**Figure 10: Financial close priorities**





### Leveraging new delivery models

As the transformation of the end-to-end processes moves toward automation and traditional reporting shifts to complex real-time insights, the opportunity emerges for integration and collaboration across functions. Alongside the ability to produce real-time information, these integrated functions can then utilize new delivery models to realize more tangible value, empower well-informed and agile forecasting and decision-making, and provide greater contributions to the business strategy. To accomplish this, many controllership functions that have progressed along their transformation journeys have redefined their organizational structure to break down historical silos and introduce delivery models that leverage alternative talent models and process standardization.

### Keep the benefits from the remote workforce

Remote work was a necessity throughout the pandemic, but it also introduced many benefits. Now the remote model—in some capacity—is here to stay, and it continues to offer many opportunities for organizations and the finance workforce. The model provides organizations with access to global talent pools, specialized resources, and alternative staffing models that may have been previously inaccessible. In addition, the talent strategy may adapt to a remote or hybrid environment by tapping into a dispersed workforce's cost efficiencies, unhindered by location or timetables. The likely hybrid model has not been fully defined for the long term. Still, organizations will need to find a balance that provides the historical benefits of the physical workplace without losing the clear advantages of the remote work environment.

### Utilize automation tools to free up resources

As respondents' controllership functions report they have yet to fully step into their roles as strategic business partners, persistence of manual tasks, limited resources, and rigid processes are frequently cited as barriers to progress. Business process reengineering and automation of manual activities can strengthen or expand core skill sets, create more time to focus on higher-end activities, and contribute to delivery of insights that yield more confident, risk-intelligent decisions.

### Explore alternative workforce models

If capacity and manual processes are blockers, organizations can work to address those barriers and successfully implement initiatives by addressing capacity through alternative workforce models. For example, organizations can gain capacity through gig workers, interns or temporary staff, and other creative, flexible work models. You can also build partnerships with third-party professional services firms to increase capacity, supplement skills, and benefit from demonstrated approaches and leading practices. The key to automation and alternative workforce models is to break activities or processes down to clear sets of independent or modular tasks that utilize these models, then integrate them back into the overarching process.



# Propelling forward

The controllership function is more critical to organizational delivery than ever. For businesses to remain competitive in today's complex, fast-paced, and data-based landscape, controllership functions need to remain stewards of financial data while also serving as value creators, leveraging financial and nonfinancial data to deliver strategic insights. Stepping into the future of controllership means recognizing where you are, defining where you need to be, and developing a road map to reach the destination.

Controllership functions and their teams should prioritize and begin or accelerate their transformation journeys. Building a team to drive a function that utilizes automation tools, alternative delivery models, and advanced analytics while remaining the standard for governance and compliance is essential to realizing transformation goals. Leading organizations recognize the competitive advantage of having a controllership function that has an influential seat at the decision-making table. To sit in that seat, controllership functions should be prepared to contribute to the achievement of strategic objectives efficiently and materially and, where appropriate, play leading roles in the redefinition of operating models and product and service offerings.

The onus is on controllers, CFOs, and VPs of finance, as well as directors, managers, and analysts, to take action to propel their function's transformation journey forward. Elevating controllership into this new paradigm can present the undeniable value of the function's role and drive a more resilient, efficient, and agile controllership into the future.

## Endnotes

1. As used in this document, "Deloitte" means Deloitte & Touche LLP, a subsidiary of Deloitte LLP. Please see [www.deloitte.com/us/about](http://www.deloitte.com/us/about) for a detailed description of our legal structure. Certain services may not be available to attest clients under the rules and regulations of public accounting.
2. Mike Danitz et al., [Crunch time series: Finance 2025 revisited](#), Deloitte, 2021.
3. Ibid.
4. Mike Danitz, "[Finance 2025: Eight predictions about the future of Finance . . . revisited](#)," Deloitte Dbriefs webcast, September 29, 2021.
5. Ajit Kambil et al., "[Charting a new course for controllers in the post-pandemic world](#)," Deloitte CFO Insights, April 2021.
6. Danitz et al., [Crunch time series: Finance 2025 revisited](#).
7. Beth Kaplan and David Cutbill, "[Mission possible: Rebooting the controllership franchise](#)," Deloitte Dbriefs webcast, March 25, 2021.
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Kyle Cheney is a leader in Deloitte & Touche LLP's Controllershship practice with more than 20 years of financial accounting and consulting experience. Kyle has extensive experience in initiatives designed to improve controllership capabilities with automation, governance, and process efficiency. He specializes in accounting information science, comprising the design of effective and efficient financial systems for global, complex companies. His related technology automation experience includes in-memory core financial systems, close and consolidation software, and accounting process automation. Kyle is a certified public accountant (CPA) in the state of Ohio and is a member of the American Institute of Certified Public Accountants (AICPA). He also holds a Master of Science in Management Information Systems. Kyle can be reached at [kcheney@deloitte.com](mailto:kcheney@deloitte.com)

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Loreal Jiles is vice president of research and thought leadership for IMA. In this role, Loreal advances the management accounting profession through robust research initiatives that deliver actionable insights to accountants and financial professionals in business. She also contributes to the preparedness of the future leaders of the profession by strengthening the global academic offering of collegiate accounting programs through collaborative research projects, accounting curricula advisement, and oversight of the IMA Higher Education Endorsement Program. Loreal joined IMA as director of research, digital technology and finance transformation following nearly 15 years in the energy industry in a host of roles spanning accounting, digital technology, financial reporting, change management, auditing, and planning and performance management, including leading a robotic process automation implementation in a finance organization. Loreal is a former member of the IMA's Global Board of Directors and has authored dozens of articles and research reports across global media outlets. Loreal holds a Bachelor of Science in Accounting from Southern University in Baton Rouge, Louisiana, and an MBA from Tulane University. Loreal can be reached at [Loreal.Jiles@imanet.org](mailto:Loreal.Jiles@imanet.org)

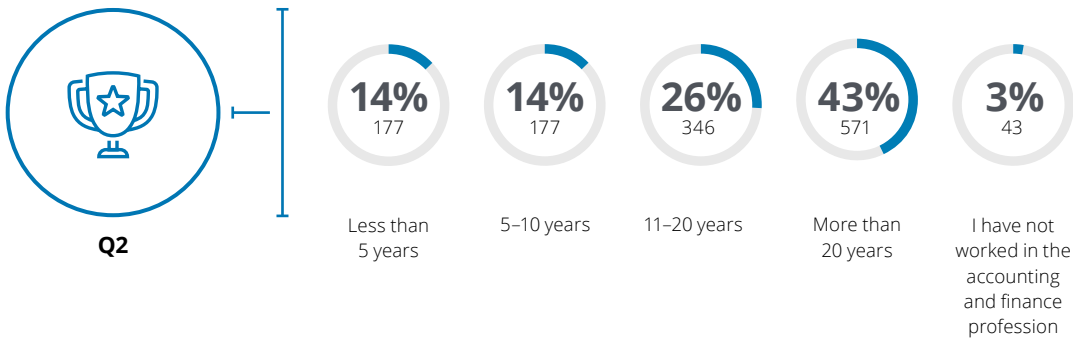
### **Kate Gates**

Kate Gates is a consultant with Deloitte & Touche LLP and serves as the IMA sponsorship lead with Deloitte's Center for Controllership™. Kate has experience as an IT specialized assurance and controllership consultant. She specializes in digital finance transformation engagements for life sciences and health care clients. Kate holds a Bachelor of Science in Accounting and Supply Chain Management from the Darla Moore School of Business and is a CPA licensed in Illinois. She can be reached at [kgates@deloitte.com](mailto:kgates@deloitte.com)

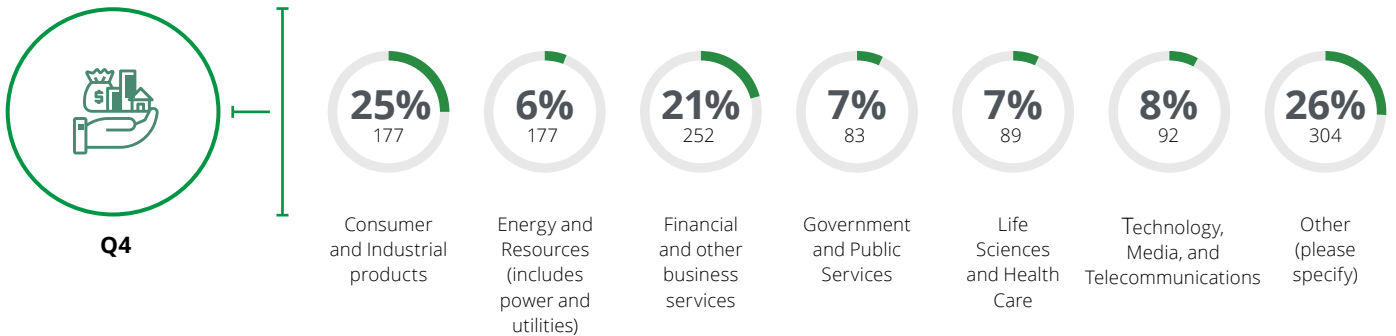
# About the survey

## Demographic summary

### Years of experience

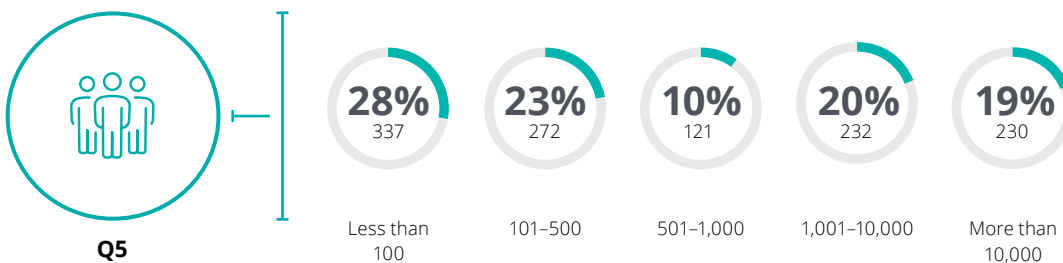


### Company industry



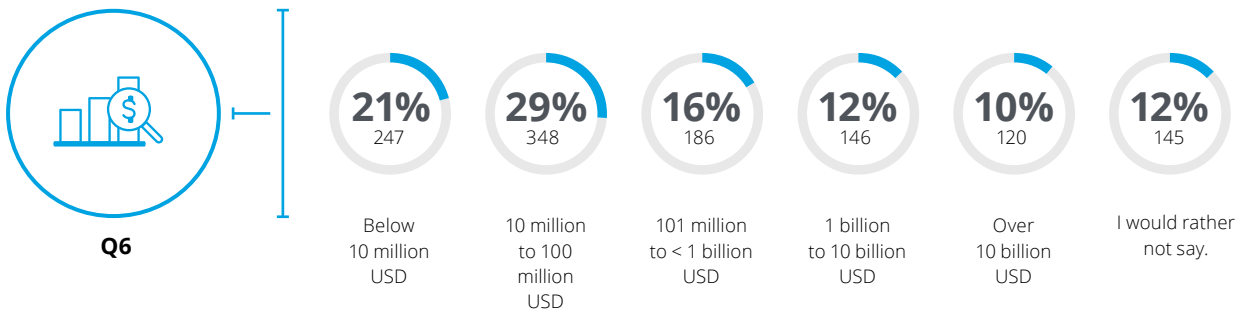
### Company size

(number of employees)

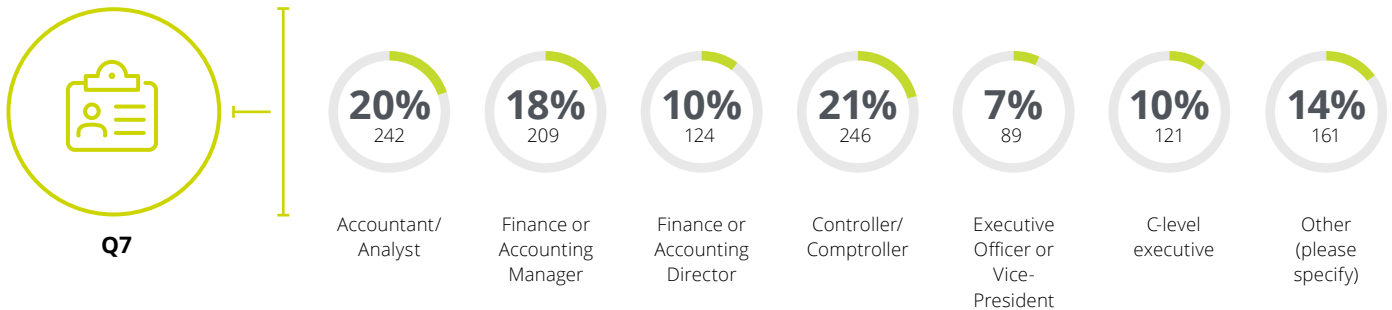


## Demographic summary (cont'd)

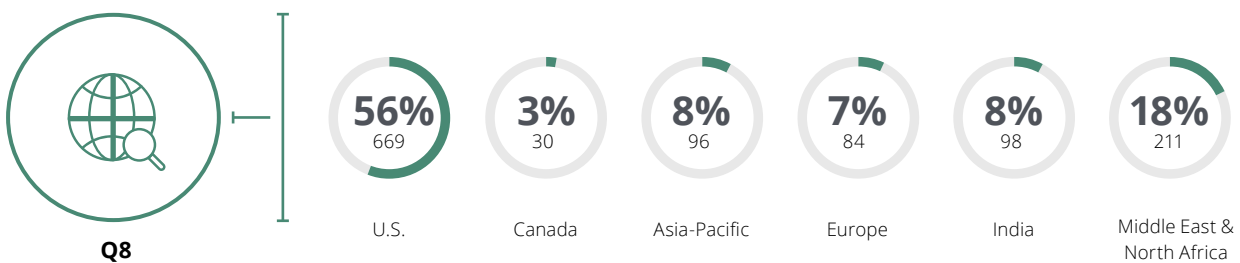
### Company size (annual revenue)



### Job title



### Region





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In addition, this publication contains the results of a survey conducted by Deloitte and IMA. The information obtained during the survey was taken 'as is' and was not validated or confirmed by Deloitte or IMA.

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