Topic List Master Theses SoSe 2026

#	Topic/ Supervisor/ Language	Abstract	Literature
1	AI-Driven Role Shifts and Role Stress in Controlling/ Eleni Petta/ English	The increasing integration of generative AI into controlling raises important questions regarding the evolving professional role of controllers. Technological change may challenge established role templates and alter perceptions of responsibility, autonomy, and competence. Drawing on role theory, this thesis examines how generative AI use relates to controllers' experience of role stress. In particular, it investigates whether the relationship between AI use and role stress differs depending on controllers' role orientation (e.g., watchdog versus business partner). Using survey data from controllers, the empirical analysis explores how AI-driven changes in work practices are associated with role ambiguity or conflict in organizational control contexts.	Boerner, X., Wiener, M., & Guenther, T. W. (2025). Controllership effectiveness and digitalization: Shedding light on the importance of business analytics capabilities and the business partner role. Management Accounting Research, 66, 100904. de Araujo Wanderley, C., & Horton, K. E. (2024). Digitalization tensions in the management accounting profession: Boundary work responses and their consequences. The British accounting review, 101455. van Slooten, A. C., Dirks, P. M., & Firk, S. (2024). Digitalization and management accountants' role conflict and ambiguity: a double-edged sword for the profession. The British accounting review, 101460.
2	Disclosure of Generative AI Use in Controlling/ Eleni Petta/ English	The growing use of generative AI in controlling introduces new challenges for transparency, accountability, and professional conduct. This thesis examines the determinants of controllers' disclosure of AI tool use and investigates the conditions under which controllers openly communicate their reliance on AI-supported work. In particular, it explores how controllers' evaluations of AI (e.g., perceived threat, utility, or quality) as well as organizational conditions such as psychological safety and leadership behavior relate to disclosure behavior. Using survey data from controllers, the empirical analysis examines the factors that promote or inhibit openness about AI-supported work in organizational control contexts.	Firk, S., Gehrke, Y., & Wolff, M. (2024). Digital anxiety in the finance function: Consequences and mitigating factors. Journal of Management Accounting Research, 36(1), 95-118. Steens, B., Bots, J., & Derks, K. (2024). Developing digital competencies of controllers: Evidence from the Netherlands. International Journal of Accounting Information Systems, 52, 100667. Zhang, C., Zhu, W., Dai, J., Wu, Y., & Chen, X. (2023). Ethical impact of artificial intelligence

			in managerial accounting. International Journal of Accounting Information Systems, 49, 100619.
3	Experimental studies on performance effects of different reward types (Experiment-Studien zur Wirkung von unterschiedlichen Anreiz- bzw. Belohnungsmechanismen)/ Jan Endrikat/ German or English	Research in management accounting examines how different reward types affect individual performance and effort provision. Experimental studies compare monetary versus non-monetary rewards, individual versus team-based incentives, and/or financial versus non-financial rewards. These designs allow for causal inference regarding motivational mechanisms such as intrinsic motivation, crowding-out effects, fairness perceptions, and reciprocity. By means of a systematic literature review (SLR), the thesis should synthesize experimental evidence on the performance effects of different reward types. The review should classify reward structures and experimental settings, identify underlying theoretical frameworks (e.g., agency theory, self-determination theory, behavioral economics), and structure the reported performance outcomes and boundary conditions.	Bonner & Sprinkle (2002). The effects of monetary incentives on effort and task performance: theories, evidence, and a framework for research. Accounting, Organizations and Society, 27, 303-345.

Lourenco (2016). Monetary Incentives, Feedback, and Recognition—Complements or Substitutes? Evidence from a Field Experiment in a Retail Services Company. The Accounting Review, 91(1), 279-297.

Presslee et al (2013). The Effects of Reward Type on Employee Goal Setting, Goal Commitment, and Performance. The Accounting Review, 88(5), 1805-1831. |

| 4 | Twin transformation - Sustainability and Datafication (Twin-Transfromation - Nachhaltgkeit und Datafizierung)/ Jan Endrikat/ German or English | Nascent research examines how sustainability and digitalization jointly reshape organizations. Under the notion of the "twin transformation," firms simultaneously pursue environmental sustainability and digital transformation, recognizing their interdependencies and potential complementarities. Datafication- the pervasive generation, collection, and analysis of digital data- enables new forms of measurement, transparency, coordination, and innovation that may accelerate sustainability strategies, but may also introduce new governance, capability, and ethical challenges. By means of a systematic literature review (SLR), the thesis should synthesize the available literature on sustainability, datafication, and the twin transformation. | Christmann et al. (2024). The Twin Transformation Butterfly - Capabilities for an Integrated Digital and Sustainability Transformation. Business and Information Systems Engineering, 66(4), 489-505.

Guandalini (2022). Sustainability through digital transformation: A systematic literature review for research guidance. Journal of Business Research, 148, 456-471.

Hein et al (2026). Green, digital, or twin strategic orientation: What drives environmental sustainability and digitalization in German innovative SMEs? Journal of Innovation and Knowledge, 12, 100896. |
| 5 | Reactions to anti-ESG-proposals (Reaktionen auf Anti-ESG-Aktionärsanträge)/ Jan Endrikat/ German or English | Shareholder activism as a system-level governance mechanism shapes corporate strategy, disclosure, and societal outcomes. The growing political and ideological contestation surrounding ESG - illustrated by the emerging anti-ESG backlash - indicates that shareholder activism operates within a broader institutional and political environment. The bachelor thesis should conduct an explorative empirical study of U.S. proxy statements (DEF 14A filings) to analyze how firms respond to ESG-related shareholder activism. The study may examine the prevalence, framing, and disclosure patterns of shareholder proposals, board responses, and climate- or sustainability-related voting items. The objective is to generate structured insights into how activism and ESG debates materialize in formal corporate governance disclosures and how these patterns evolve in the context of increasing political polarization. | Chuah et al (2024). Shareholder Activism Research: A System-Level View. Academy of Management Annals, 18(1).

Flammer et al. (2021). Shareholder activism and firms' voluntary disclosure of climate change risks. Strategic Management Journal, 42(10), 1850-1879.

Harmes (2025). The anti-ESG backlash and asset-manager capitalism. Politics & Society, 54(4), 603-629. |