

The structure of controllership area in organizations

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ABSTRACT

Controllership is of great importance in organizations, since it seeks to meet the information needs of stakeholders, providing tools to achieve organizational effectiveness, contributing to the survival of organizations. The present study aims to show how the Controllership area is structured in organizations of different sizes and segments. It contributes to the area of knowledge since it verifies if the activities of the area are aligned with the literature. For this, this research is classified as quantitative, with applied nature and exploratory objective. The research involved a sample of 26 organizations of different sizes and segments. The data collection was performed by applying a questionnaire with 16 questions to the Controllers. With the results obtained, in relation to the structure of the organizations surveyed, 88% have mission, vision and values and their Controllership area responds to some directorate, with a centralized (46%) or decentralized (54%) management model. Regarding the scope of responsibility of the Controllership, it is concluded that the activities of Budget, Internal Control and Performance Evaluation are aligned with the literature regarding the participation of this area, while Risk Management, Compliance and Strategic Planning have room for greater participation of the Controller. Time (by the Controllers) for data collection and number of participants are the main limitations of the research. The study is justified since its results potentiate the identification of the positive influence of the Controllership area in the management and development of organizations.

PALAVRAS-CHAVE

Controladoria;
Organizações;
Estrutura;
Atribuições.

RESUMO

A Controladoria tem grande importância nas organizações, uma vez que busca atender as necessidades de informação dos stakeholders, fornecendo ferramentas para a obtenção da eficácia organizacional, contribuindo para a sobrevivência das organizações. O presente estudo tem por objetivo evidenciar como a área de Controladoria está estruturada em organizações de diferentes portes e segmentos. Contribui para a área de conhecimento, uma vez que verifica se as atividades da área estão alinhadas com a literatura. Para tanto, esta pesquisa se classifica como quantitativa, com natureza aplicada e objetivo exploratório. A pesquisa envolveu uma amostra de 26 organizações de diferentes portes e segmentos. A coleta de dados foi realizada aplicando-se um questionário com 17 questões junto aos Controllers. Com os resultados obtidos, em relação à estrutura das organizações pesquisadas, verifica-se que 88% tem missão, visão e valores e sua área de Controladoria responde para alguma diretoria, com modelo de gestão centralizado (46%) ou descentralizado (54%). Quanto ao escopo de responsabilidade da Controladoria, conclui-se que as atividades de Orçamento, Controle Interno e Avaliação de Desempenho estão alinhadas com a literatura quanto à participação dessa área, enquanto que Gestão de Riscos, Compliance e Planejamento Estratégico têm espaço para maior participação do Controller. Tempo para coleta dos dados e quantidade de participantes são as principais limitações da pesquisa. O estudo justifica-se, uma vez que seus resultados potencializam a identificação quanto à influência positiva da área de Controladoria na gestão e no desenvolvimento das organizações.

1 Introduction

The decision-making process in organizations is influenced by several factors: peer and family counseling; and in-depth analysis of scenarios and indicators. Decisions are made every day and it is through them that, over time, the results of organizations are built. The area responsible for consolidating information to support the decision-making process is the Comptroller's Office, according to Santos (2005). Therefore, its structure and organization, as a corporate area in organizations, cannot be neglected.

Controllanship is vitally important, since it meets stakeholders' information needs and provides tools for achieving organizational effectiveness, contributing to the survival of organizations, say Lima et al. (2011). According to Iudícibus, Marion and Pereira (2003), the Controllanship can be understood as the corporate unit responsible for coordinating the leaderships to achieve their results, generating relevant information for the decision-making of the organization.

Thus, one of the Controllers' main duties is to provide information that helps in decision making. So that these are in line with the overall goals of the organization with the least possible resource expenditure and can cope with the changes that occur in the business environment.

The literature presents a series of definitions for the term Controllanship, even with divergence between authors. Lunkes and Schnorrenberger (2009) explain that this happens because the scope of action is very broad, with both operational and strategic scope, depending on the context and the knowledge of the person who is in the area management.

The structure of the Controllanship may vary depending on the company, as well as its relevance and scope of responsibilities. According to Lunkes and Schnorrenberger (2009), both the characteristics of the Organization and the Controller itself influence the positioning of this area and its respective degree of authority in companies. Although Coelho, Lunkes and Machado (2012) conclude that there is no single standard that should be followed regarding the organizational structure of this area. It is relevant to understand if the organization and the scope of responsibilities positively influence other aspects

in organizations.

The presence of some characteristics and processes, considering the wide discussion in the academic and corporate environments, is considered as criterion of maturity in the organizations. For this study were considered as positive aspects: Strategic Planning; Internal control; Risk management; Compliance; Budgetary process; Performance evaluation; and Mission, Vision, and Values.

In light of these aspects, this research sought to answer the following question: ***How is the Controllanship area structured in organizations?*** In order to answer it, the study aimed to show how the Controllanship area is structured in organizations of different sizes and segments.

Based on the literature, it was intended to evaluate the structure of Controllanship areas of 26 different organizations. The study is justified, since its results enhanced the identification of the positive influence of the Controllanship area in the management and development of organizations. It contributes to the area of knowledge, since it verifies if the activities of the area are aligned with the literature.

The research was divided into five sections, beginning with this introduction. The second section presents the theoretical revision, which indicates the origin and main concepts of the Controller, as well as its hierarchical position and responsibilities. Next, in the methodology section, the way the study was conducted, and its characteristics is explained. The fourth section presents the data analysis of the 26 organizations and their respective comparisons with the literature. And, ultimately, in the final considerations, a summary of the conclusions are found.

2 Theoretical Review of Controllanship

The objective of this section is to present the theoretical revision that was carried out on the most important concepts of Controllanship, central theme of this research. This approach was carried out based on current literature and related studies.

2.1 Origin of the Controllanship and its concepts

Controllanship has emerged as a response to the need for organizations to generate managerial information that supports the various decision-

making necessary for the corporate environment. Its origin is highlighted in Beuren, Fietz and Costa (2007, p.2), who mention that "[...] in the early twentieth century, the Controllershship arose due to the companies' need to control their value chain through strategies and planning of their activities, making information increasingly important for decision-making."

There are authors who claim that the origin of Controllershship is much older. Second, De Rocchi (2007), the earliest records of Controllershship practices would have arisen in Egypt in 2000 BC. Among the main objectives were internal control, with a treasurer responsible for controlling the food supply of the Pharaoh.

On the main concepts of Controllershship, it is possible to find several studies, since the subject is very broad and discussed. In this way, it becomes difficult to have a single definition, as Carvalho (1995, p.14) states, that "the literature researched, and the practical experience verified in the companies evidently shows that, amidst some concordances, they remain many misconceptions and contradictions about what the Comptroller is."

According to Mosimann, Alves and Fisch (1993), Controllershship is the sum of principles, procedures and methods of the Sciences of Administration, Economics, Psychology, Statistics and, mainly, Accounting. It aims to guide the efficiency of the economic management of companies. That is, the fact of involving so many areas further corroborates the difficulty of conceptualizing it.

In any case, it is necessary to guide the various concepts of Controllershship in order to arrive at basic foundations that make possible the condition of defining it. In this sense, Santos (2005, p. 21) defines Controllershship as "[...] the area responsible for monitoring the planning and control of business activities, ensuring the generation of information appropriate to the decision-making process and the availability of tools that allow managers to achieve the best possible degree of efficiency and business efficiency."

It is perceived that the role of Controllershship is directly linked to the generation of information useful for decision making. According to Lunkes and Schnorrenberger (2009), its scope of action is very broad, permeating both the operational and strategic areas.

Bianchi, Backes and Giongo (2006, p.22)

state that:

The performance of the Controllershship area can be seen from two perspectives: the first, as a facilitative body that provides information to other areas of the company that can implement its specific strategies; second, as the area that seeks to integrate the process of strategic decisions of each area with the overall objective of the Organization, that is, with the strategic guideline of the company as a whole.

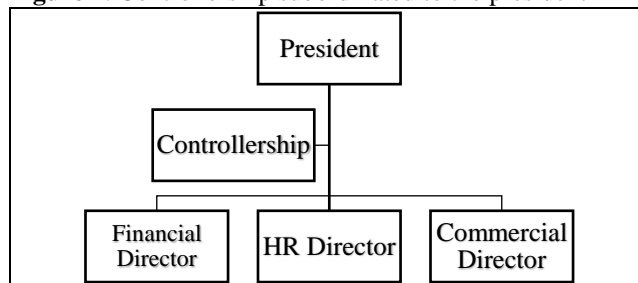
Finally, there are those who define Controllershship as a Science. For Mosimann, Alves and Fisch (1993), it would be an area of human knowledge with foundations, concepts, principles and methods coming from other sciences.

Few authors define Controllershship as an area of knowledge, since it comes from other sciences and has a relatively new field of activity. According to Borinelli (2006, p.103), "[...] authors are not found in the foreign literature researched to define Controllershship as a branch of knowledge." Therefore, reinforcing the concept that Controllershship is a corporate department and not a science.

2.2 Organizational chart and the Controllershship

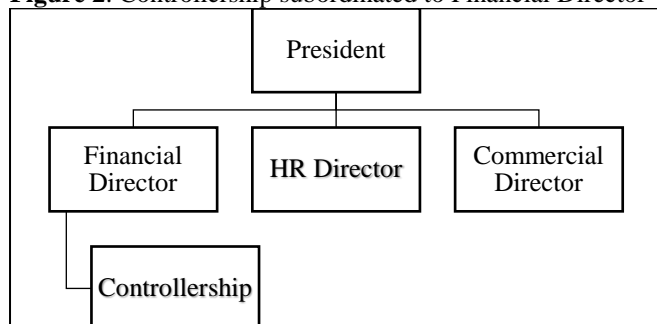
The Controllershship and its hierarchical position, besides being part of the central theme of this study, is very important to better understand the responsibilities of this area. According to Schmidt and Santos (2006), the organizational structure of the Organization has a direct dependence on the level of authority defined and the implemented controls.

Figure 1. Controllershship subordinated to the president



Source: Adapted from Schmidt and Santos (2006, p.55)

In this perspective, the autonomy and influence in the decision-making process of the Controller is smaller, considering the necessity of its report to the director instead of to the president. Figure 2 demonstrates this situation.

Figure 2. Controllership subordinated to Financial Director

Source: Adapted from Schmidt and Santos (2006, p. 56)

In the literature there is no consensus on which hierarchical position generates the greatest benefits to the company. From the perspective of the Controller, the position of greater prominence, as already mentioned, is subordinated directly to the president.

2.3 Responsibilities of the Controlling

Considering the operational and strategic scope of the Controlling, and its relevance to the corporate decision-making process, it is important to delimit its mission. Figueiredo (1995, p.4), defines the mission succinctly, being “[...] to ensure the continuity of the company, assuring the optimization of the overall result”.

In line with Figueiredo (1995), but in a more detailed way, Padoveze (2012, p. 36) defines the Controlling's mission as:

Support the entire business management process through its information system, which is a management support system. The Controlling's information system is integrated with the operating systems and has as essential characteristic the economic measurement of the operations for planning, controlling and evaluating the results and performance of the managers of the areas of responsibility.

The positive correlation of the Controlling mission and the companies' results is clear. The more effective it is, the better the quality of information provided to management, resulting in a more assertive decision-making process. That is, the responsibilities of the Controlling contribute directly to the results of the organizations.

Based on this mission, its responsibilities cover several actions, as Oliveira affirms (2009, p. 30), “[...] Controlling works in a variety of

ways: conducts studies, coordinates the budget process, generates information, and helps decision makers to define the economic impacts of their choices”.

It is important to highlight the relevance of the role of Controller, the main professional of Controlling. This professional, considering the strategic contribution of his area, besides technical skills, must master specific behavioral skills to effectively exercise his role. According to Koliver (2005, p. 3), “exercising the Controller role requires knowledge to be able to execute it properly, requires interaction and leadership to thus follow the process dynamics and the exact size of the business for which it is receiving full trust”.

The Controller must know the business to be able to select the most pertinent information for the decision making. In this way, it becomes a professional of high importance for the organization. According to Nascimento, Reginato and Lerner (2008, p. 14), “the definition of roles and responsibilities is related to the clear disclosure of information, since the fact that the manager knows the level of authority and responsibility makes him/her access to certain information necessary for the performance of his/her function”. That is, it is with the Controller's vision and competence that the Organization will be better equipped, or not, with information. In this sense, the greater the access to information and the respective domain on them the Controller has, the greater it's your contribution to the company.

The contribution of the Controlling, both in the operational field and in the strategic field, reaches the positive aspects of an organization that are central themes of this research, highlighting: Strategic Planning; Internal Control; Risk Management; Compliance; Budgetary Process; Performance Evaluation; and Mission, Vision and Values. According to Borinelli (2006), the budget process contributes to a better management of the resources of the organizations and is a constant scope in the Controller's daily life, being part of the strategic managerial function. Also, in this function are the activities related to Strategic Planning, which guide the tactical actions and the corporate projects, being the compass of the companies, for that reason their importance.

Borinelli (2006) defines Internal Control and Risk Management as specific functions of Controlling. The former is responsible for

activities related to the protection of organizational assets and the interests of the entity; and the second, for identifying, monitoring and controlling risks involved in the business. Both are of great importance to organizations, in view of their objectives. In this line, the positive aspect of Compliance does not appear as a specific function, but in the accounting function. The author argues that the Controllershship should “[...] develop financial (or corporate) accounting, manage accounting activities, implement and maintain all accounting records, prepare financial statements [...]”. In other words, it is clear the importance of keeping all operations within the norms and regulations.

The aspect of Performance Evaluation is found in the function of information management, since the scope is related not only to the accounting and equity information, but also to the financial, economic, managerial and strategic data. Borinelli (2006) defends its importance for the organizations, since it is the main pillar for the decision making. The more information the company has access to, the greater the chance of targeting resources more effectively. Finally, defining mission, vision and values is not an end-activity of the Controllershship, but considering all its functions mentioned, it can be inferred that it contributes to its elaboration.

2.4 Related works

The Controllershship structure has been studied in recent years by several national and international authors, considering their importance to the organizations. Coelho, Lunkes and Machado (2012) carried out a study on Controllershship in the 100 largest companies in the state of Santa Catarina, in order to verify their respective hierarchical positions and their levels of authority. According to the research, considering the conceptual and procedural aspects, the Controllershship can be in the advisory area, directly linked to the top management; such as being a corporate body, which responds to the chief financial officer. Therefore, there is no consensus, according to the study, on the hierarchical classification and level of authority of corporations.

Another research by Lunkes, Gasparetto and Schnorrenberger (2010) demonstrates the functions of Controllershship, based on empirical studies

conducted in the United States, Germany and Brazil. The most cited functions were, in decreasing order, preparation and interpretation of reports, planning and accounting control. In this way, the authors conclude that the Controllershship has acted in strategic activities in the organizations, although it continues with informative scope.

The Controllershship under the aspect of corporate governance was studied by Santos (2004), and, according to him, there is no governance without control, and it is necessary to monitor not only the management of resources, but also the associated risks. In this sense, its realization is that these functions have direct identification with the scope of Controllershship and therefore this area should, more and more, incorporate activities of Risk Management.

Finally, it is relevant to demonstrate the study by Crozzatti (2003) on Strategic Planning and Controllershship, where he argues that Controllershship is responsible for the economic management of companies and should be directly involved in the Strategic Planning elaborated by top management. In this sense, it needs to develop tactical planning and support the other areas by providing economic information. It is evident the importance of this area for the organizations and the need to be further studied.

3 Methodology

The scientific methodology used in this study, as to its nature, was applied research, which, according to Cervo and Bervian (1996, p. 47), “[...] the researcher is driven by the need to contribute to more or less immediate practical purposes, seeking a solution to concrete problems.” And the aim of this approach is to contribute with practical purposes from the situations presented.

The research is of a quantitative nature, since it works with numbers and statistical instruments in its collection and analysis (RAUPP; BEUREN, 2013).

Regarding the objective, the study will be exploratory. This type of approach, according to Gil (2007), aims to make the problem more familiar, making it more explicit and constructing hypotheses. The research involved a bibliographic study, interviews with Controllers and the analysis of examples that stimulate understanding. Hypotheses about the possible positive impacts that a structured area of Controllershship.

Finally, the research was of the multi cases, method that allows working in more than one case that are of similar situations, while the case study deals with isolated cases. Segundo Triviños (1990, p.136), “[...] without the need to pursue objectives of a comparative nature, the researcher may be able to study two or more subjects, organizations, etc. These are, then, multiple cases.”

About the analyzed data, the research sample had 26 organizations of different sizes and segments. The data collection was done by applying a questionnaire with 16 questions, listed below, with the Controllers of each of the organizations.

1. What are the main characteristics of the company? Which segment, product and size of the company, main areas, processes and activities of the company?

2. What organizational structure of the company (organization chart).

3. What are the main characteristics of the company's management model: beliefs, values, mission, vision, degree of authority / hierarchy and delegation of power and authority?

4. Does the company present Strategic Planning?

5. Who participated in its elaboration?

6. What was the participation of the Controller in the elaboration of Strategic Planning?

7. Has Controller been directly involved in the elaboration or only subsidized with the necessary information for its elaboration?

8. What information was provided by the Controller?

9. What is the model of decisions in the company?

10. How is the information system model of the company?

11. How is the process of internal control of the company? What is the Controllershship's participation in this process?

12. Does the company have Corporate Risk Management? What methodology has been adopted?

13. Does the company have Compliance activities? What is the participation of the Comptroller?

14. How do you evaluate your company's performance? What are the methodologies and criteria used? Explain the activities performed by the Controller for this purpose.

15. Does the company draw up a budget? What model / type of budget do you use? How is Controllershship (flow) involved in the budget control process?

16. In relation to the Controllershship area, describe:

- a. The. Mission;
- b. Whom to report to;
- c. Main duties and responsibilities;
- d. Main products and action plan;
- e. and. Main Activities (routine and specific);
- f. Main indicators; and
- g. Other Considerations.

In cases where the Controller figure did not exist in the organization, the research was applied with the entity's chief executive or financial officer. The position occupied by 64% of the interviewees is that of Controller of the company, 25% of CEO and 11% are responsible for the management area (financial, commercial and marketing). The interviews were conducted in person (84.6%) and registered with an average time of 43 minutes, some Controller, chose to answer the questions by email (15.4%). The interview period occurred between 2015 and 2016. All organizations have their headquarters or branch in Brazil.

The data collected in the interviews were tabulated in tables, thus allowing the quantitative analysis in relation to the answers presented by the professionals. The specific and qualitative data of the companies interviewed are not scope of the research, since there is confidential and specific information of the organizations.

4 Analyses of Results

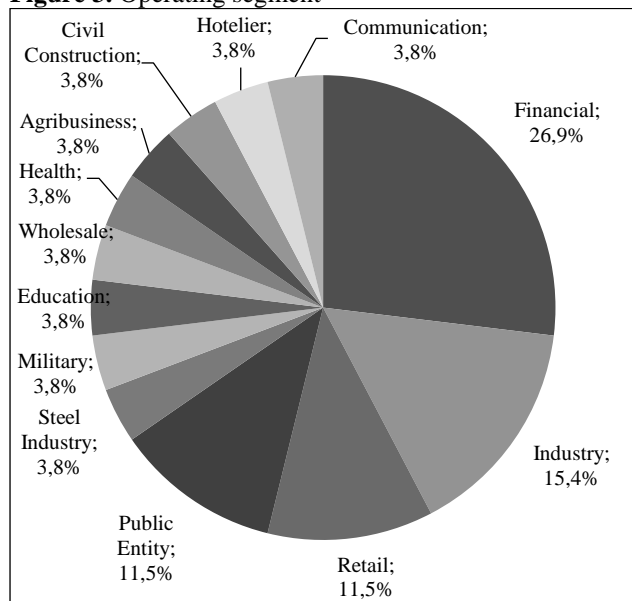
This section presents the data collected and the respective analyzes. The objective is to demonstrate how an adequate Controllershship structure can positively influence its organization, aiming to meet the proposed objective of this research. The analyzes of the questions are presented in three blocks: profile of the organizations researched; the Controllershship in Strategic Planning and Controllershship in practice.

4.1 Profile of organizations researched

The organizations that participated in the

research work in the following segments: Financial (26.9%); Industry (15.4%); Public Entity (11.5%); Retail (11.5%); Steel industry (3.8%); Military (3.8%); Education (3.8%); Wholesale (3.8%); Health (3.8%); Agribusiness (3.8%); Civil Construction (3.8%); Hotelier (3.8%); and Communication (3.8%). Figure 3 shows the distribution of the companies participating in the study, according to the operating segment.

Figure 3. Operating segment

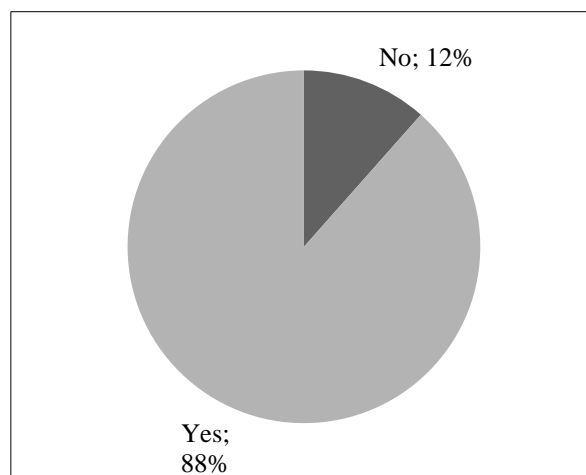


Source: Research data.

As for the size of the organizations, the survey contains from medium-sized companies and prefectures to large financial and multinational institutions. The survey showed that 64% of the companies have a specific area called Controllershship. The area has the objective of supporting the business management process through its information system, aligned with what is defined by Bianchi, Backes and Giongo (2006). The others have professionals responsible for this function, although they do not designate this specific area, reinforcing what Santos's conceptualization (2005). Figure 4 shows that 88% of the organizations interviewed have a mission, vision and established values.

In relation to the hierarchical structure, following the line of research of Schmidt and Santos (2006), the Controllershship only reports to the presidency in 15% of the surveyed organizations.

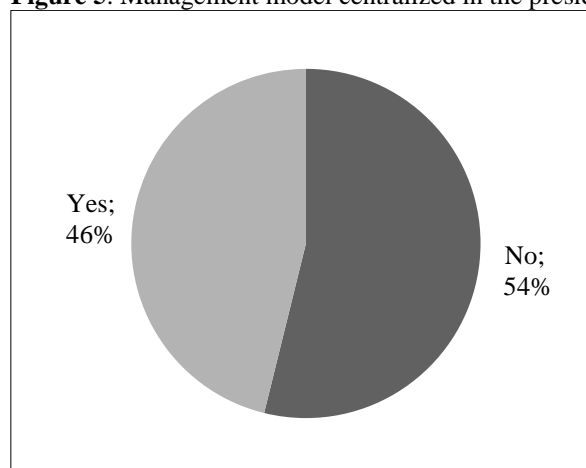
Figure 4. Mission, vision and values



Source: Research data

It is understood that the reason is related to the medium and large size of the entities, where the financial director acts as an intermediary. This result is in line with the study by Coelho, Lunkes and Machado (2012) that showed that there is no consensus on the hierarchical classification and level of authority of corporations.

Figure 5. Management model centralized in the presidency



Source: Research data.

As for the management model, 46% of the organizations surveyed have their decision making in the presidency, that is, a centralizing model, while the other is in the executive boards, that is, a more decentralized model. The sample is predominantly classified according to Schmidt and Santos (2006) as subordinate to the financial director and not as the president's staff area, since decision-making is decentralized. However, this percentage of 54% could be higher, characterizing a more decentralized and autonomous management model. Figure 5 illustrates this data.

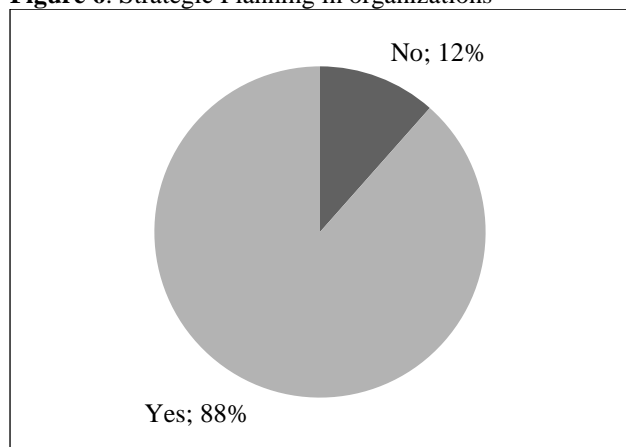
In this way, it was verified that the great majority of the organizations researched have

mission, vision and values and the Controllershship responds to some directorate. As for the management model, it is divided between centralized and decentralized.

4.2 Controllershship in Strategic Planning

Strategic Planning, as Borinelli (2006) states, aims to guide organizations and the Controllershship, in turn, must contribute by subsidizing its elaboration with the necessary information. Thus, the Controllers were asked if the organization for which they worked had Strategic Planning and what their participation in the process. The first observed result is that most of the research organizations have it, as shown in Figure 6.

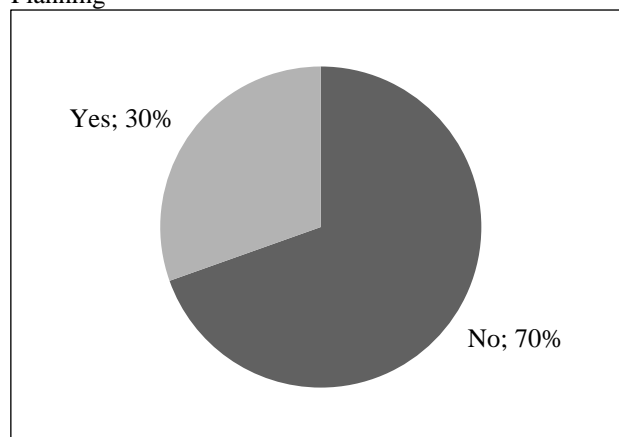
Figure 6. Strategic Planning in organizations



Source: Research data.

Considering the organizations that have Strategic Planning, it is verified that, during its elaboration process, the Controllershship subsidizes them with information in 91% of the cases. This data reinforces Crozzatti's (2003) argument that the Controllershship is responsible for the economic management of the companies, getting involved, directly in the strategic plan elaborated by the top management. Thus, it can be said that it is fulfilling its role of information management, as mentioned by Padoveze (2012), contributing to organizational maturity. And when analyzed from a more strategic, and not only informative, perspective, as defended by Lunkes, Gasparetto and Schnorrenberger (2010), only in 30% of the organizations surveyed with Strategic Planning does the Controller actively participate in its elaboration and not only subsidize with information, as shown in Figure 7.

Figure 7. Active participation of the Controller in Strategic Planning



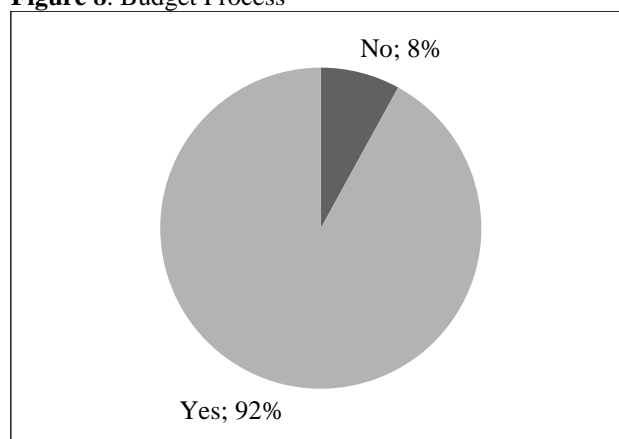
Source: Research data.

Considering the literature discussed in this research on the role of the Controller, it is recommended that the Controllershship participate actively in the discussions of the strategic plans of the organizations.

4.3 Controllershship in practice

Some of the main functions of the Controllershship are: to participate in the budget process; provide information for decision making; perform internal control; and monitor organizational risks, according to Borinelli (2006). As for the budget, it was verified that the great majority of research organizations use this practice in their management, as shown in Figure 8.

Figure 8. Budget Process



Source: Research data.

Because it is a specific function of the Controllershship, it was verified the participation of this area in the control and accompanying the budget and not only in its elaboration. The result obtained is positive and is in line with what

Koliver (2005) argues, because in most organizations the Controller, besides subsidizing the budget process with information, is also responsible for monitoring. This result and the other analyzes of Controllershship are shown in Table 1.

Table 1. Controllershship Practices

Results verified	Yes	No
Monitoring of the budget by the Controllershship	78%	22%
Internal Control with report to Controllershship	63%	38%
Risk Management in the Organization	62%	38%
Risk Management in the Controllershship	19%	81%
Compliance in the Organization	65%	35%
Compliance in the Controllershship	47%	53%
Controllershship responsible for performance appraisal	23%	77%
Information for performance evaluation by the Controllershship	81%	19%

Source: Research data

When considered the zero-based budget, with greater maturity in organizations, it is verified that all that use this model have their area of Controllershship as the person responsible for monitoring and follow up of the budget process.

The next specific function, considered by Borinelli (2006), is the internal control, where it is verified that more than half of the organizations surveyed have their report for the Controllershship area. Despite being the majority, it is noticed that there are still organizations where it has no involvement with internal control, which is not recommended in the literature.

Risk Management is also perceived as a specific function of the Controllershship, but not all organizations surveyed perform it. It is verified that only in 62% of the sampling the Risk Management happens. For organizations where Risk Management is carried out, it is noticed that in only 19% of cases, the Controllershship is responsible for this process. The percentage is considered low, because since it is a specific function, it should be the majority. For this aspect, following Santos (2004) guidance, it is recommended a greater participation of Controllershship in Risk Management.

In this same line, Compliance is carried out only in 65% of the organizations surveyed and for this positive aspect the Controllershship is not responsible for the management and monitoring in the majority of the times. Only in 47% of organizations that perform Compliance, the Controllershship is responsible for this process.

Similar to internal control, it is recommended that the Controllershship be more involved with Compliance in organizations, since it is part of its scope of action.

Finally, as regards the function of providing information for decision making, it can be considered that all aspects mentioned in this section contribute to this end. Nevertheless, this research was considered, as a parameter for this function, the participation of the Controllershship in the performance evaluation process of the Organization. Most of the time, the Controllershship subsidizes this process with information. In this sense, it is in line with that presented by Borinelli (2006), although the Controller is not responsible for the elaboration of the performance evaluation most of the time.

Considering the aspects discussed, it is concluded that the role of Controllershship is being fulfilled in the budget process, internal control and performance evaluation. While in Risk Management and Compliance there is an opportunity for greater participation of the Controller.

5 Final Considerations

Controllershship plays a key role in organizations. Its contribution is in the information generated and transmitted to every corporation, as well as in the monitoring and control of various processes, such as budget and internal. However, there are still differences about its role and conceptualization, which justified this study; enabling, in the same way, a better understanding of its structure and its scope of activities.

Thus, this research sought to identify how the Controllershship area is structured in organizations of different sizes and segments. Based on the literature, it was intended to evaluate and make comparisons among the structures of the Controllershship areas of 26 organizations. The data collection was performed with the application of a questionnaire to the Controller, addressing aspects of the area's performance in relation to Strategic Planning, Internal Control, Risk Management, Compliance, Budget Process, Performance Evaluation, and Mission, Vision and Values. The collected data were tabulated and analyzed quantitatively.

As a result of the research, it was found that 88% of the sampling organizations have Mission,

Vision and Values and the Controllershship area responds to some board, instead of reporting directly to the president, aligning its characteristics to what is defined by Schmidt and Santos (2006) and Coelho, Lunkes and Machado (2012). As for the management model, it is divided between centralized (46%) and decentralized (54%).

In relation to the scope of activities and responsibilities, it can be seen that the Controllershship, for the aspects of Budgetary Process, Internal Control and Performance Evaluation, is in line with what is proposed by Koliver (2005), Padoveze (2012), Borinelli (2006) and Lunkes, Gasparetto and Schnorrenberger (2010). That is, it is fulfilling its role, because it has active participation, both in the elaboration as in the accompaniment. However, Risk Management and Compliance activities present little participation, even though they have aspects of their scope of responsibilities, as directed by Santos (2004) and Borinelli (2006).

Finally, for Strategic Planning, there is a greater participation by subsidizing information than in its elaboration, in line with what Crozzatti (2003) argues. For these reason, the more frequent presence of the Controller in this process is a recommendation of this research, as well as in the processes of Risk Management and Compliance.

6 Implications and Future Research

The study had as a limitation the number of participants and the time to collect the answers, since in some situations the people in charge of the area had no agenda to return to the questions, either in person or by e-mail.

As recomendações à sociedade empresarial e meio acadêmico quanto às responsabilidades da área de Controladoria dentro das organizações são: fortalecimento quanto à sua importância e atuação; participação de forma ativa nas discussões dos planos estratégicos das organizações; presença mais assídua do *Controller* nos processos de Gestão de Riscos e *Compliance*; continuidade de sua atuação junto ao Processo Orçamentário, Controle Interno e Avaliação de Desempenho.

Como proposta de continuidade, recomenda-se que, além de se verificar a percepção dos responsáveis pela área de Controladoria quanto as suas práticas, que se analise a opinião dos usuários internos da organização quanto ao papel e às funções da Controladoria. Pela relevância desta

área nas corporações e o papel cada vez mais estratégico do *Controller*, recomenda-se maior aprofundamento do tema em futuras pesquisas.

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