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SUBJECT AREA: ACCOUNTANCY AND CONTROLLERSHIP

Controllership Functions: an analysis in the Brazilian scenario

Funções da Controladoria: uma análise no cenário brasileiro

Funciones de Controlling: un análisis en escena brasileña

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ABSTRACT

The definition of basic functions is one of the key points in the consolidation of any field of knowledge, as the controllership. However, there are difficulties in this regard due to unsatisfactory concepts and principles, confusing and sometimes contradictory literature. Therefore, this study aims to identify and analyze the functions of the controllership in empirical studies, and in books and reference manuals. To achieve this goal, major works and reference manuals were selected, besides articles published in leading accounting journals and conferences. The results show an increase in the release of new works and the publication of empirical studies about controllership. Among the functions consolidated in terms of books and manuals, as well as empirical studies, the following can be

highlighted: planning, control, accountancy, and report elaboration and interpretation.

Keywords: Controllership. Functions. Controller. Brazil.

RESUMO

A definição das funções básicas é um dos pontos fundamentais na consolidação de qualquer área do conhecimento, como na controladoria. Há, entretanto, dificuldades nesse aspecto em decorrência de conceitos e concepções insatisfatórias, confusas e por vezes contraditórias, tanto na literatura como na prática. Diante disso, este trabalho tem como objetivo identificar e analisar as principais funções da controladoria em estudos empíricos e em obras e manuais de referência. Para tanto, foram selecionadas as

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principais obras e manuais de referência e artigos publicados nas principais revistas e congressos de contabilidade. Os resultados mostram um crescimento no lançamento de novas obras e na publicação de estudos empíricos em controladoria. Entre as funções consolidadas em termos de obras e manuais e estudos empíricos podem-se destacar planejamento, controle, contábil e elaboração de relatórios e interpretação.

Palavras-chave: Controladoria. Funções. *Controller*. Brasil.

RESUMEN

La definición de las funciones básicas es uno de los puntos clave en la consolidación de cualquier área de conocimiento, como la Contraloría. Sin embargo, existen dificultades en este sentido debido a los conceptos y principios insatisfactorios, a veces confusos y contradictorios, de la literatura y de la práctica. De este modo, este trabajo tiene como objetivo identificar y analizar las principales funciones del controlador en los estudios empíricos y de las obras y manuales de referencia. Para lograr este objetivo, se han seleccionado las principales obras y manuales de referencia, así como los artículos publicados en revistas líderes de contabilidad y conferencias. Los resultados muestran un aumento en la liberación de nuevas obras y la publicación de los departamentos de estudios empíricos. Entre las funciones consolidadas en términos de libros y manuales y los estudios empíricos, destacan: la planificación, el control, la contabilidad, la presentación de informes y la interpretación.

Palabras clave: Contraloría. Funciones. *Controller*. Brasil.

I INTRODUCTION

In the literature, there is an effort to make the controllership a discipline with conceptual basis and its own identity. The definition of the basic functions is one of the key items in the consolidation of any knowledge field, this not being different in controllership. As a relatively

new academic discipline, efforts have been made to attain legitimacy and its own identity.

For the followers of the idea of a single discipline, the controllership comprises a knowledge not approached in other disciplines, such as management accountancy and costs, or the areas of business administration. This means that the body of knowledge produced by the discipline is accepted by the scientific community as part of the superior education and research system. To attain such legitimacy, it is supposed the possibility of identifying an idiosyncratic set of themes and functions, or cognitive styles, that supposedly are special in relation to some aspect and, that thus should be different from other disciplines (LUNKES *et al.*, 2012; MESSNER *et al.*, 2008).

As the controllership was originated in its practice, it has grown with no clear definition of its area of activities. As a result, at first, most of the conceptual framework was influenced by the ideas governing the practical application. That is, most of its development was determined by the interaction of theoretical principles with the practice itself (LUNKES; SCHNORRENBARGER, 2009).

To Küpper (2005), regardless of the origins, the functions of controllership should not be searched for only in empirical studies. Horváth (2006) says that, on the other side, the assumption of research to be employed should be capable of capturing the main features of the controllership function in the way it is actually perceived. On the other hand, he defends that it also should be sufficiently flexible to comprise new knowledge and suggestions of configuration for this field, and its progresses should be practically integrable. Furthermore, it should also be considered that the functions of controllership are changing in time (BENČOVÁ; KALAVSKÁ, 2009).

In Brazil, the professional performing the functions related to controllership in organizations is called the controller. To Lunkes and Schnorrenberger (2009), Lunkes *et al.* (2009) and Lunkes, Schnorrenberger and Gasparreto (2010), the *controller* is a professional who might perform different activities, depending

on the organization, such as planning, control, information and accounting system, among others. Considering the difficulty in knowing and attaining a defined and accepted set of basic controllership functions, the following research question come up: what are the basic controllership functions identified in empirical studies and by the literature in works and manuals?

To Horváth (2006), there are different ways to know the status and the development of controllership as representation bodies and associations, reports on empirical studies, publications on solutions deriving from the practice and manuals and/or works of reference. Therefore, the objective of the work is to identify and analyze the controllership functions described in representation bodies, empirical studies, highlighted in works and manuals of reference, in addition to an attempt to consolidate them.

This study offers the opportunity to explore the dynamic relation among the controllership functions described in literature and in the organizational setup in which they are applied.

It is also noteworthy that the studies on isolated practices cannot be used as basis for the definition of controllership functions, and that a bigger framework of publications can more properly reflect the state of the art and the need of such activity in practical terms. Therefore, this consolidation can strengthen this field of activity, improving the activities through gains of efficiency, in addition to directing the education plans applied in teaching institutions to the academic discipline, among other possibilities.

2 REVIEW OF LITERATURE

2.1 Origins and development of controllership

The controllership or the position of the controller was first introduced in Brazil in the 1960's, with the arrival of multinational US companies. Since the 1970's, scholars and researchers are trying to include this practical development of controllership in their studies and researchers at the universities.

The research conducted by Siqueira and Soltelinho (2001), in the *Jornal do Brasil*, since 1960, revealed that the first advertisement requesting a professional to perform the controller functions dates back to 1962. In that year, three advertisements searching for controllership professionals were published. The first one searched for a controller with American accounting principles and Brazilian tax legislation knowledge. The second ad did not reveal much information about the position. The requesting company is identified as a big company, belonging to the metallurgic industry, and curiously requires that the candidate to be a Brazilian native or a naturalized Brazilian. At last, there is a company searching for an assistant controller. This ad has two interesting particulars: firstly, it highlights the need of a controller assistant, who would probably work connected to a controller; secondly; the ad requested professionals with basic accountancy or economy formation, with preference for the second.

To Kanitz (1976), the first Brazilian controllers were selected among those professionals responsible for the accounting or financial department of the company. Schmidt and Santos (2006) defend that this is because of the broad perspective those professionals have of the organization, making them capable of performing the initial controllership activities.

This development led the discipline to be gradually offered in the graduation and post-graduation courses on Accounting Sciences.

The initial studies in Brazil have different features, because they divided the controllership into two major research lines. In the first one, it is treated as an administrative body or unit, with mission, functions and guiding principles defined in the management model of the organizational system. The other line describes it as an area or field of the human knowledge, with fundamentals, concepts, principles and methods coming from the other sciences (ALMEIDA; PARISI; PEREIRA, 2001; MOSIMANN; FISCH, 1999; PELEIAS, 2002).

2.2 Functions of controllership

Functions have the aim of guiding the field of activities of a given knowledge area. They are like the own or natural actions of a body, device or machine. According to Horváth (2006), to know the status and the development of controllership in practical terms it is necessary to

study four basic instruments, namely: (i) “official” representation bodies and/or associations; (ii) reports on empirical studies and specific reports on activities, related to the organization and to the development, (iii) publications about “typical” or “imitating worthy” solutions coming from the praxis, and (iv) manuals and/or works of reference, according to Figure 1.

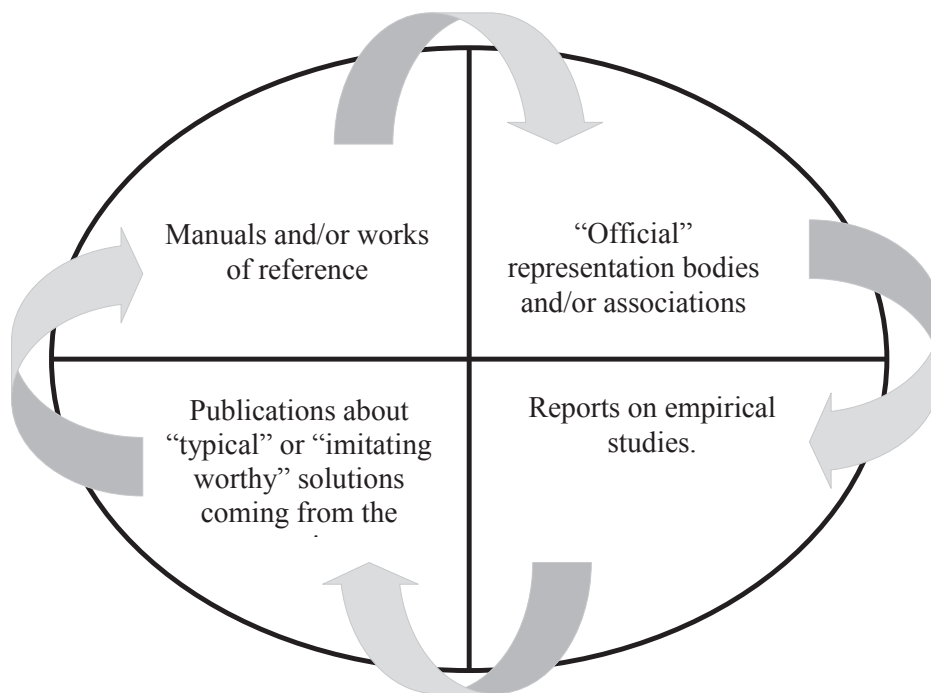


FIGURE 1 – Basic instruments in defining a set of controllership functions

Source: adapted from Horváth (2006).

At the international level, the first compilation of the controllership functions of an official body was published in 1946 by the Controller’s Institute of America, with the title *The Place of the Controller’s Office*. This original publication had 17 functions, which in 1949 were gathered in six groups of functions. Back in 1962, on the occasion of the change of the name of the Controller’s Institute of America to the Financial Executive Institute (FEI), the seven basic controllership functions were published (See Chart 1), separating them from the activities of

the treasurer. On the other hand, the International Federation of Accounting (Ifac) lists the functions of planning, evaluation and control of activities, aiming to ensure the appropriate and responsible use of resources.

According to Chart 1, in general, in the US perspective, the controllership has as functions the supervision of general accountancy, costs accountancy, audit, taxes, insurances, and statistics and applications of the accounting function in solving future administrative problems (HECKERT ; WILLSON, 1963).

Country	United States										Germany						T						
	Authors	Financial Executives Institute (1962)	Cohen e Robbins (1966)	Heckert e Wilson (1963)	Vancil (1970)	Anderson, Schmidt e McCosh (1973)	Wilson e Colford (1981)	Roehl-Anderson e Bragg (1996)	Anthony e Govindarajan (2002)	Horrngren, Sundem e Stratton (2004)	Subtotal (USA)	Mann (1973)	Bramseman (1980)	Welge (1988)	Serfling (1992)	Reichmann (2001)	Hahn (2001)	Schwartz (2002)	Weber (2004)	Küpper (2005)	Horváth (2006)	Subtotal Germany	Total
Planning		X	X	X	X		X	X	X	8	X	X	X	X	X	X	X	X	X	X	X	10	18
Control			X	X	X	X		X	X	7	X	X	X		X	X		X	X	X	X	8	15
Information System										0	X	X	X		X	X		X	X	X	X	8	8
Elaboration and Interpretation of Reports	X	X		X		X	X		X	7				X			X					2	9
Accountancy	X			X	X	X		X		5												0	5
Audit	X						X		X	3												0	3
Tax Management	X	X	X				X			4												0	4
Internal Control								X		1												0	1
Evaluation and Deliberation		X								1			X									1	2
Evaluation and Advisory			X							1				X			X					2	3
Government Reports		X	X							2												0	2
Protection of Assets		X	X			X		X	X	5			X				X					2	5
Data Processing					X					1												0	1
Risk Measurement						X				1												0	1
Organization							X			1	X								X			2	3
Guidance							X			1					X					X		2	3
Staff Development								X		1									X			1	2
Economic Analysis and Evaluation		X	X	X				X	X	5				X			X					2	7
Market Agents Service			X							1				X			X					2	3
Coordination										0					X	X		X		X		4	4

CHART 1 – Functions of controllership in books and manuals in the USA and Germany

Source: Lunkes and Schnorrenberger (2009).

In Germany, initially three approaches to controllership were basically developed, based on:

- information (MÜLLER, 1974; REICHMANN, 1997, 2001);
- coordination (HORVÁTH, 1979, 2006; KÜPPER; WEBER; ZÜND, 1990); and
- rationality (WEBER; SCHÄFFER, 1999).

Such approaches are the beginning of the discourse of identity, and the coordination subsequently became the dominant topic of research (MESSNER *et al.*, 2008). As for the functions, the controllership is responsible for the coordination of planning, control and information

system (HORVÁTH, 2006; KÜPPER, 2005; MESSNER *et al.*, 2008; WEBER, 2004).

We can notice that the functions in the perspective of American authors are substantially different from the perspective of German authors.

2.3 Prior studies

With the aim of checking the controllership functions described in the literature, researches were done in the ISI and SCOPUS bases, in addition to the IBICT theses and dissertations, which are described as follows.

Menezes and Riccio (2005) researched the relation between controllership and information

management intended to the economic-financial control of companies. Based on eight questionnaires, they describe the controllership functions related to the management of information.

Borges, Gil and Parisi (2005) conducted a study on the role of the controller or the controllership in the management of information technology. A questionnaire was applied to 22 controllership managers, resulting that 88% of them took part in the strategic management of the information technology. Furthermore, 82% agreed on that the controllership directly participates in the databank management, 93%, in the IT support in the E-business management, 71%, in the definition of the metrics applied to IT, 93%, in document management, and 100%, in contract management.

Borinelli (2006) defined, based on the literature, a Conceptual Basic Structure of Controllership, with the accounting, managerial-strategic, costs, tax-related, assets protection and control functions, as well as internal control, risk control, information management, among others. Subsequently, this structure was tested as a study in the hundred major Brazilian companies. Results showed that the accounting function is performed in 73% of the companies, the tax-related function, in 63% of them, the managerial accountancy, in 90%, and the information system user in 50%. In terms of coordination and consolidation, the controller works in the strategic planning in 83% of the companies, and in the budget and performance analysis in 70% of them.

Beuren, Bogoni and Fernandes (2008) researched the controllership functions in 26 dissertations defended in the Post-Graduation Programs of accountancy in Brazil. Results showed that the more highlighted functions are information management (73%), accounting (69%), managerial (65%), costs (50%), internal controls (31%), and taxation, protection and control of assets with 19%.

Guimarães *et al.* (2009) analyzed the importance of controllership as support to the risk management in 20 non-financial companies, in the perception of risk managers and controllers. Results showed that controllership provides support to risk management through information that contributes to mitigate risks.

Benčová and Kaľavská (2009) conducted a research on the functions of the controllership financial area in software companies in the state of Colorado (USA). The study focused on solutions for financing and investment problems.

The study of Cruz (2009) adapted the Basic Conceptual Structure of controllership and applied it to the 50 major Brazilian banks. Results showed that the functions of corporate accountancy, tax accountancy, information management and external user services were highlighted in the study, while internal controls and finances were not highlighted as basic functions performed by the controllership.

Weber (2011) described the close connections among the levels of various tasks in relation to the contents and to the process, indicating that the development stages are not only a reflex of alternatives, or even a set of mutually excluding tasks, but rather a progression for an upper level of responsibilities, and additional and supplementary functions. The study tries to explain how controllership ended up covering a broad range of functions and tasks along time.

3 RESEARCH METHODOLOGY

In this section, we present the methodological procedures used to build the theoretical referential and the process of results selection and analysis.

3.1 Process to build the theoretical referential

The structured process for the selection and analysis of bibliographic references is divided into three phases: selection of the database, selection of articles and systemic analysis (ROSA; ENSSLIN; ENSSLIN, 2009). The first phase fundamentals the selection of the database; the second one obtains a portfolio of articles from a set of predetermined parameters to select articles aligned with the theme (use of keywords, examination in the title, abstract and entire text), and which are scientifically recognized (based on the number of quotations); and the third phase, at last, provides the systemic bibliometric analysis of the portfolio of articles.

Based on this structure, articles aligned with the topic of controllership were selected. The

phases and stages were conducted in a sequential manner, from the International Statistical Institute (ISI) and Scopus databases. Keywords used were “controller’s function(s)”; “comptroller’s function(s)”; “funções controladoria”; “funções controller”; “controllershship”; “controller” + “function” and “controller task(s)” and combinations. The base of the Brazilian Institute of Information on Science and Technology (IBICT) theses and dissertations was also consulted, using the keywords “funções da controladoria” in the title and in the abstract. For the selections of articles, those words have to be included in the title, abstract or keywords. Besides scientific articles, the main works and manuals of the United States and Germany were also consulted.

Data were collected on October 17 and 18, 2012, and the articles are the background of the theoretical referential, supporting the discussions presented in section 4 and in conclusions.

3.2 Procedure for the selection of the research data

To create a discussion based on the Brazilian reality, research was done in the main magazines and congresses of accountancy, mainly from the perspective of the controllershship. To analyze the functions according to the researches on accountancy in Brazil, in addition to identifying and analyzing the publications on controllershship in main accountancy magazines according to Qualis (Capes), and in the main accountancy congresses, the guidance provided by official bodies of professional representation was also consulted.

As for the official bodies, documents, rules and resolutions of the Ministry of Labor and of representation bodies, such as the Federal Council of Accountancy, Administration and Economy, etc, were studied.

In regard to empirical studies, it is noteworthy that the analysis is limited to accountancy magazines; while showing the profile of researches in specific magazines, it stratifies the population of articles, since articles about controllershship can also be found in magazines of other related areas, such as administration, management and production engineering. In this article, we have decided to make the analysis

taking the specificity into consideration. Thus, to select magazines we took into consideration the word “accountancy” or “accounting”, and their inclusion in the Qualis of the Coordination of Improvement of Superior Level Personal (Capes), considering the magazines with the best weighting A1, A2, B1, B2 and B3. Qualis was selected because of its major utilization in the research classification in Brazil, also to evaluate Brazilian post-graduation programs.

Seven Brazilian magazines were selected: *Revista de Contabilidade & Finanças*, *Revista de Contabilidade Vista & Revista*, *Revista Universo Contábil*, *Revista Contemporânea de Contabilidade*, *Revista de Contabilidade e Organizações*, *Revista de Educação e Pesquisa em Contabilidade*, and *Revista de Administração e Contabilidade da Unisinos - Base*.

Articles of major accountancy congresses and events in Brazil were also selected: Brazilian Congress of Costs, Congress of Controllershship and Accountancy of the University of São Paulo (USP), EnANPAD (National Association of Post-Graduation and Research in Administration), and Anpcont Congress (National Association of Post-Graduation Programs in Accounting Sciences).

To classify them, as shown in Chart 1, the works and manuals were analyzed, only including those functions highlighted in the literature. Therefore, in the review, this work was limited to analyze functions in terms of books on controllershship of the United States and Germany. The work did not have the objective of studying publications on “typical” or “imitating worthy” solutions coming from the praxis.

4 RESULTS

For the discussion from the viewpoint of identifying a set of basic functions, it will be contextualized with the analysis of rules and resolutions from official and representation bodies, empirical studies, and works and manuals of controllershship.

4.1 Definitions of official or representation bodies.

Opposed to the USA and Germany, the Brazilian representation bodies do not have

controllership functions. Only the Ministry of Work and Employment, through the Ministerial Ordinance n. 397, stipulates that the function of controller is inserted in the Brazilian Classification of Occupations (CBO) as the synonym of the occupation **accountant**.

As for the regulation of professions, the Federal Council of Accountancy stipulates the function of controller as prerogative of the accountant profession. However, there is no description of its functions. The Federal Councils of Administration and Economy did not highlight the function of controller. On the other hand, the National Association of Finances, Administration and Accountancy Executives (Anefac) has a controllership directorate to discuss specific themes (ANEFAC, 2012).

4.2 Empirical studies

The research of empirical studies was conducted in two different ways. According to Chart 2, the first one reports the functions required by organizations when they advertise to hire a *controller* (LUNKES *et al.*, 2009; ORO *et al.*, 2007; SOUZA; BORINELLI, 2009), and the second one presents the functions reported in empirical studies (CALIJURI; SANTOS; SANTOS, 2005; DANIEL; DAL VESCO; TARIFA, 2006; FACHINI; BEUREN; NASCIMENTO, 2009; GIONGO; NASCIMENTO, 2005; LUNKES *et al.*, 2011; MEDEIROS; RABELLO, 2010; OLIVEIRA; PONTE, 2006; SANTOS, R. V. *et al.*, 2005; SANTOS, S. *et al.*, 2008; SCHNORRENBERGER *et al.*, 2007).

Functions	Authors										Total (Empirical Functions)					
	Oro et al. (2007)	Souza and Borinelli (2009)	Lunkes et al. (2010)	Subtotal (Solicitações)	Giongo and Nascimento (2005)	Calijuri, Santos and Santos (2005)	Santos et al. (2005)	Daniel, Dal Vesco and Tarifa	Oliveira and Ponte (2006)	Schnorrenberger et al. (2007)	Santos et al. (2008)	Fachini et al. (2009)	Medeiros and Rabello (2010)	Lunkes et al. (2011)	Subtotal (Practices)	Total
Planning	X	X	X	3	X	X				X	X	X	X	X	7	10
Control	X	X	X	3	X	X			X	X	X	X	X	X	8	11
Information System		X		1	X			X	X	X	X	X	X	X	8	9
Elaboration and Interpretation of Reports	X		X	2		X	X	X	X	X	X		X	X	8	10
Accountancy	X	X	X	3		X	X	X	X	X	X	X	X	X	9	12
Audit	X		X	2		X	X	X	X				X	X	7	9
Tax Management	X	X	X	3			X	X	X	X	X	X	X	X	8	11
Internal Control	X	X	X	3	X	X	X	X		X		X		X	7	10
Evaluation and Deliberation													X		1	1
Evaluation and Advisory	X		X	2												2
Government Reports						X		X						X	3	3
Assets Protection													X		1	1
Data Processing																
Risk Measurement												X			1	1
Organization																
Guidance																
Staff Development																
Economic Analysis and Evaluation							X	X		X			X		4	4
Market Agents Service						X									1	1
Coordination																
Costs	X	X	X	3			X	X			X	X	X	X	6	9
Budget	X		X	2			X	X	X	X			X	X	6	8

CHART 2 – Main functions of the empirical studies

Source: research Data.

Among the functions highlighted in empirical studies, there are accountancy, tax management, control, elaboration and interpretation of reports, internal control and planning. We can observe that most of the functions identified in empirical studies are related to accountancy.

4.3 Definitions in works and manuals

The first controllership work published in Brazil was by Nguyen H. Tung *Financial controllership of companies: a practical approach*, in 1971. This work had another three editions, in 1972, 1973 and 1974. During this period, the controllership, in terms of literature, did not have

great evolutions, with only one more work by Stephen C. Kanitz being published in that decade. *Controllershship: theory and case study*, in 1976.

In the following decade, in 1984, the work *Manual of financial controllership*, by Mariano Yoshitake, was published. In the 1990's, another four works were published: by Clara P. Mosimann, José O. C. Alves and Silvio Fisch, *Controllershship: its role in the administration of companies*, and *Introduction to controllership: concepts, systems and implementation*, by Masayuki Nakagawa, in 1993; *theory and practice*, by Sandra Figueiredo and Paulo C. Caggiano, in 1997; and the manual *Controllershship: a approach of the economic management – GECON*, by Armando Catelli (coordinator), published in 1999.

Functions	Tung (1974)	Kanitz (1976)	Yoshitake (1984)	Mosimann e Fisch (1999)	Almeida, Parisi e Pereira (2001)	Pelias (2002)	Beuren (2002)	Brito (2003)	Peters (2004)	Nogas e Luz (2004)	Padoveze e Benedicto (2005)	Santos (2005)	Schmidt e Santos (2006)	Nascimento e Reginato (2007)	Schier (2007)	Oliveira, Perez Jr. e Silva (2008)	Morante e Jorge (2008)	Souza (2008)	Lopes de Sá (2009)	Lunkes e Schnorrenberger (2009)	Garcia (2010)	Subtotal
Planning	X	X		X	X	X	X	X		X	X	X	X	X		X	X		X	X		15
Control	X	X	X	X	X	X	X	X		X	X	X	X	X		X			X	X		16
Information System		X			X	X	X	X		X		X	X	X		X		X		X	X	13
Elaboration and Interpretation of Reports	X		X	X				X			X											5
Accountancy	X	X	X	X				X	X		X				X		X	X	X			11
Audit	X																			X		2
Tax Management																X			X			2
Internal Control													X			X					X	3
Evaluation and Deliberation		X			X																	2
Evaluation and Advisory														X								1
Government Reports																						0
Protection of Assets			X																			1
Data Processing	X																					1
Risk Measurement			X																			1
Organization																				X		1
Guidance							X															1
Staff Development																				X		1
Economic Analysis and Evaluation				X																		1
Market Agents Service				X	X		X	X														4
Coordination																				X		1

CHART 3 - Mains functions listed in reference works and manuals in Brazil.

Source: research Data.

The consolidation period, in terms of literature in relation to works and manuals, was the 2000's, with the publication of over 20 books. This is partially due to the creation of the controllership discipline in graduation courses (Brazil has more than one thousand graduation courses on Accounting Sciences), in addition to the creation of 18 new mastership courses, and four new doctorate courses on accountancy.

Chart 3 shows the mains functions listed in reference works and manuals in Brazil.

According to Chart 3, the highlighted functions and those pointed out the higher number of times in controllership works and manuals are related to planning (15), control (16) and information system (13), in addition to accounting system with 11 highlights.

4.4 Discussions of the results

From the identification of Horváth (2006) about the functions highlighted in empirical

studies and in the literature, Figure 2 was elaborated, showing the consolidation of basic functions listed in both instruments. There are also functions that are highlighted in one of the areas, but not in the other, making clear that there is still a long way to go in the pursuit of an effective alignment between what is defended by literature and what is expected by the organizations.

The highlight on the planning function corroborates with the international literature – Anthony and Govindarajan (2002) understand that controllership performs an important role in preparing strategic and budgetary plans. Additionally, Arkinson et al. (2000) and Garrison e Noreen (2001) defend that in the current context controllership is becoming part of the high administration, participating of the formulation and implementation of strategies, being responsible for translating the strategic plan into operational and administrative measures. The controllership should also lead the budgetary process (BENČOVÁ; KALAVSKÁ, 2009).

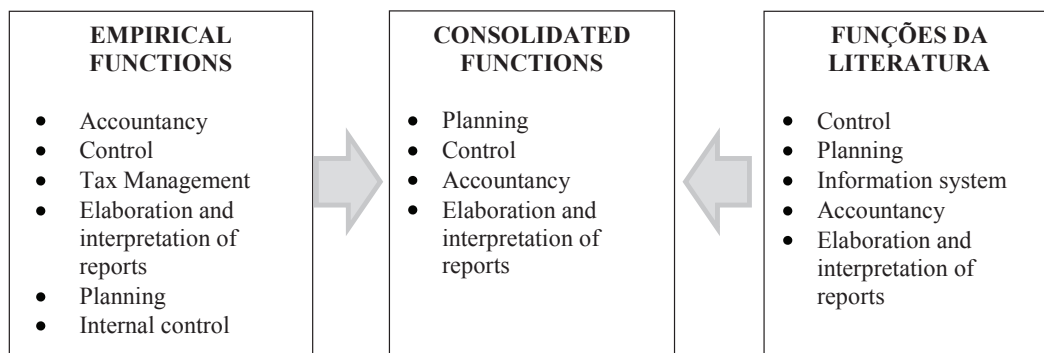


FIGURE 2 – Basic functions consolidated from empirical studies and the literature

Source: research Data.

Originally, controllership was strongly based on the control; subsequently, its basis was the accountancy. Along the time, with the increasing complexity of organizations, this spectrum was expanded and new concern areas were incorporated, such as planning and information system. It is also noteworthy that such evolution did not take place in a linear way, because German language countries and the United States are in different stages of the controllership development.

Possibly, the highlight on the accounting function is because of the American influence in the beginning of the controllership institution, brought by multinational companies from the USA (KANITZ, 1976), which followed the functions defined by the Financial Executives Institute (FEI). Besides that, most of the controllers hired had an accounting background, i.e., they were professional accountants. In Brazil, sometimes this causes the controller and the accountant to be considered as the same professional, with no distinction of their functions.

This imbalanced conception of the controllership functions has practical consequences: empirical researches show the controller working in more reactive activities and tasks, with focus on past events (DANIEL; DAL VESCO; TARIFA, 2006; OLIVEIRA; PONTE, 2006; SANTOS et al., 2005;), when, in fact, the attentions should also be directed to the future, with focus on planning and on the implementation of its objectives and goals. Only with the appropriate elaboration and implementation of planning it will be possible to follow up, evaluate and control the performance of organizations, either public or private. It is not possible to drive a car looking to the rear view mirror (KAPLAN; NORTON, 1997).

To Carr, Tomkins and Bayliss (1991), this conservative role of controllership might be contributing to weaken, in the long run, the competitiveness of American companies against Japanese and German ones. Even in the companies of the new economy, controllership should prioritize the planning in relation to the control (GRANLUND; TAIPALEENMÄKI, 2005). Different, for instance, of the constitution in German language countries (Germany, Austria and part of Switzerland), in which, in principle, there was a clear division of positions and their functions (HORVÁTH, 2006; KÜPPER, 2005; MESSNER et al., 2008; WEBER, 2004).

The highlight of the function reports elaboration and interpretation is partially connected to the idea of a professional providing or supplying other areas responsible for information. Aligned with this, Siegel and Kulesza (1996) describe that controllership is becoming specialized in decision-making support. It has the function to get the information, transforming it in such a way to help and facilitate the decision-making process in other areas.

Some exceptions should be considered when analyzing the results of the study, such as not including sub-functions, management activities or instruments, such as budget and balanced scorecard, as basic functions. For instance, functions such as control might include internal controls, protection and control of assets and risks.

The own concept of internal control includes the protection or safeguard of assets (CREPALDI, 1998; MOSCOVE; SIMKIN; BAGRANOFF, 2002; RITTENBERG; SCHWIEGER, 1998); therefore, it is essential to understand the levels and concepts of planning and control to avoid listing unnecessary topics, and specially the overlap of functions.

Another example of this overlapping process can be observed in the accounting function that includes as activities the managerial accountancy, costs, audit, tax management, systems and financial (BONNER et al., 2006; HESFORD et al., 2007). Therefore, these branches of accountancy should not be listed as basic functions, mainly when the description already includes the word “accounting” or “accountancy”. This is also applicable to the expression “elaboration and interpretation of reports” that is an activity that can be part of the accounting function, or of the information system function.

On the other hand, the results confirm the data presented in Chart 1 in regard to the international review conducted in works and manuals of the United States and Germany, where three of the functions (planning, control and elaboration and interpretation of reports) are among those consolidated in this study. The exceptions are the functions of economic analysis and evaluation and assets protection, while the information systems are also highlighted in Brazil in reference works and manuals. These data partially corroborate the findings of Borinelli (2006) and Beuren, Bogoni and Fernandes (2008), who highlight the function of information management, accounting, managerial, costs, internal controls and taxation, protection and control of assets.

When comparing the results of Chart 1 with Figure 2, we notice a higher influence of the American literature over the Brazilian one. This is associated to historical causes, since the first controllers came or were recruited by American companies, in addition to the domination of American literature and magazines in the world of academic publications. On the other hand,

publications of authors of German language institutions are rare in high impact accountancy magazines (MESSNER et al., 2008).

The study shows that, in general, because it is in fashion, all the functions of an organization, methods and tools are related to the word controllership. This attitude results in a set of fripperies associated to the topic (HORVÁTH, 2006), many times deviating the focus. Therefore, books are published having the word “Controllership” in their titles, but the actual contents have nothing to do with the essence of the theme, much less with researchers and the nomenclatures of other countries. Also, articles and researches are published with the appropriate methodological treatment for a better understanding and comparison of conclusions that might contribute for the progress of the studies in this field. A similar behavior is noticed in congresses and events of the field, which manifest their concerns with the topic, but where, essentially, little attention is given for effective and well-grounded discussions about the subject (LUNKES et al., 2012).

This causes the plans of the controllership discipline teaching having a big set of functions, not aligned to national our international studies. Despite the research conducted by Richartz et al. (2012) in 22 teaching plans of Brazilian federal universities having evidenced, in general, that the contents of amendments are more evolved and consolidated, in the companies the functions of the controller are still mistaken by the accountant’s ones.

Results show that there is not yet a consensus on the basic functions of controllership. Such situation corroborates the study conducted by Ogassawara (2007), which evidenced that in the contents presented in controllership books there is no solid conceptual basis about controllership. Furthermore, it evidenced that books on the topic have different approaches, and thus we can say that controllership is not fully developed, but rather it is in a development stage.

It is important to find a balance between proactive and reactive functions. This corroborates the studies conducted by Weber (2011) describing

that controllership can only be effective when acting as a business partner, while performing the role of counting beans. To the author, many times controllership has to do both things: doing one or the other might not be sufficient – i.e., working in the coordination of planning and information systems, among other functions, while working in related traditional tasks, for instance, control and accounting system.

Even with disagreeing opinions about the controllership focus, we understand that they do not exclude each other, but rather complement each other, because above all we have to understand that an organization is living organism, as stated by Bertalanffy (1975) back in 1950. From this viewpoint, the organization affects and is affected by the environment where it works, which provides it with the capacity to “learn”. Having said that, it becomes evident that the type and intensity of the lived experiences influence future decisions. I.e., no organization can renounce the information resulting from lessons learnt in the past, and much less neglect the news that might be brought by the future. It should rather use both to design a more successful and promising future.

5 CONCLUSIONS AND RECOMMENDATIONS

The objective of the study consisted of identifying and analyzing the main functions of controllership from the empirical and theoretical viewpoints. For that, main reference works and manuals, and articles published in main accountancy magazines and congresses, were selected.

In empirical studies it was evidenced that functions related to accountancy, control, tax management, planning, elaboration and interpretation of reports, as shown in Chart 2, were highlighted.

On the other hand, in the theoretical field, composed of controllership articles, books and manuals, it was evidenced that the functions of control, planning, information and accounting system were highlighted, as shown in Chart 3.

This shows that there is a small core of consensual functions for controllership, between the empirical focus and the theoretical focus. On the other hand, it also evidences that, around this core, there are other functions gravitating, which are not fully aligned with both focuses, living space for discussions and speculations.

When analyzed under the perspective of a living organism, we notice that the discussions about the controllership role are not excluding or exclusive, but rather complementary. The lessons learnt in the past should be apprehended and incorporated to the new readings of scenarios for the organization, making it proactive.

In the progress of researches, the pursuit for the identification of the controllership legitimacy and identity is recommended, since it might be covering fields of knowledge not addressed in other disciplines. This enhancement might be important for the controllership growth and development in Brazil in coming years.

Furthermore, as in this study it was difficult to classify functions, we believe it is important to conduct researches aiming to structure, through the semantic of words, what can be considered as function, sub-function, activity or merely a management instrument.

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