

CONTROLLER'S MOTIVATIONS, SKILLS AND COMPETENCIES IN THE PERCEPTION OF STUDENTS WHO COURSE POST-GRADUATE IN CONTROLLING

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ABSTRACT

This study aimed to analyze the motivations, abilities and competences of the controller in the perception of students who study post-graduation in controller. A descriptive survey and a quantitative approach were carried out. The population of this study was defined by accessibility and comprised the Higher Education Institutions of Santa Catarina that have a post-graduate degree in Controllershship, that is, 278 students. The sample of the study was composed of 58 students who answered the questionnaire duly. To analyze the data, the statistical method of canonical correlation was used by statistical software StatGraphics®. The results of the study indicated that the greater the prospect of a salary increase, the greater the broad and critical view of operations and the ability to implement new ideas and projects, and the lower the responsibility for knowledge of finance, general accounting, costs, skills Leadership and teamwork, and proactivity. However, the lower the prospect of career advancement and job satisfaction, the greater the critical and broad vision of operations and the ability to implement new ideas and projects, and the smaller the responsibilities for financial literacy, general accounting, cost, Leadership skills and teamwork and proactivity.

Keywords: Controllershship. Motivations. Skills and Competencies. Controller.

1 INTRODUCTION

The demand for controllers increased considerably from the 1960s onwards. This increase is due to the importance of the industrialization process that Brazil experienced during

Submission on 12/04/2016. **Review on** 04/07/2017. **Accept on** 05/08/2017.

this decade (Siqueira & Soltelinho, 2001). However, the emergence of contemporary controllership began in the 20th century with the proliferation of multinational corporations. From then on, it plays a fundamental role in organizations. Supports managers in the planning, execution and control phases. The support that the controller gives to the management process implies an information system that allows to integrate several levels. In Brazil, the professional who performs the functions of controller is called controller. However, over the years and in several countries, there were several attributions given to this professional (Oro, Beuren, & Carpes, 2013). In this way, several functions have been assigned to the controller profession. It is relevant to the evolution of organizations and their organizational structure (operational, managerial and strategic), the diversity and complexity of the competencies assigned to these professionals (Araújo, Souto, & Azevedo, 2016).

On the other hand, it should be taken into account that companies increasingly lack planning, control and management of their activities, tasks, and functions, due to the competitiveness that, in general, is conferred on the controlling and Even to the professional controller. This is because the controller is assigned to enter and coordinate various areas of the company. Thus, the valorization of this profession results from the need for organizations to prepare strategic planning and control the development of activities (Gomes, Souza, & Lunkes, 2014). In this sense, the need for control in modern companies and the provision of management accounting information is one of the main tasks of controllers. In addition, most companies use accounting information for decision-making and control purposes (Weissenberger & Angelkort, 2011).

For Oro et al. (2013), the controller profession demands skills and managerial skills that are necessary for business management. Regardless of the organizational, ie operational, managerial or strategic level, its role will be managerial. With regard to managerial skills, these are related to behavior and skills are essential for the execution of a certain position.

Several factors may influence the performance of the controller. Duque (2011) cites the size and origin of capital. For the author, this controller should adapt both his skills and his competencies to the goal of the organization. This is also due to the dynamics of the economy that is under a new scenario, demonstrating that companies are increasingly competitive. They need a professional that best helps the management.

According to Oro et al. (2013), the controller stands out as the person in charge of information management, regardless of the stage of the management process. To do this, you must be prepared to understand and direct your own actions and the organization. In addition, the authors emphasize that the formation of a professional, regardless of the area, is marked by solid academic and continuing education.

Even though over the years the relevance of the controllers has consolidated, there is little literature that assists in understanding and clarifying the functions and competences attributed to these professionals (Araújo et al., 2016). In addition, there is the gap for the development of this research, because there are some divergences in the practice of professionals who are trained in the area of controller, with what students actually learn in theory in Higher Education Institutions. These students are studying postgraduate in order to seek a specific professionalization, in this case the controller, to improve, in this way, their skills and competences to the theme and, above all, increase their motivation to work in this area of accounting.

Several studies have sought to analyze the thematic analyzed in the present research, such as, Siqueira and Soltelinho (2001), Martin (2002), Calijuri, Santos and Santos (2005), Santos, Castellano, Bonacim e Silva (2005), Amaral and Rodrigues 2006), Lunkes, Schnorrenberger, Gasparetto and Vicente (2009), Machado, Lunkes, Petri and Rosa (2010), Duque (2011), Lunkes, Schnorrenberger and Rosa (2013), Oro et al. (2013), Ferrari, Cunha, Lunkes and Borgert (2013), Araújo et al. (2014), Gomes et al. (2014), Dal Vesco, Daniel and Tarifa (2014), and Pletsch, Silva and Lavarda (2016), which allow the support of the research problem. However, no studies were found with the purpose of analyzing the context of this research in post-graduation in the area of Controllership. This presents the differential and an opportunity for the investigation of this relevant topic in the accounting context.

It is understood that the skills and abilities necessary to perform a task must be understood and taken into account, especially when it comes to this profession that is still

developing (Duque, 2011). In addition, considering the importance of this professional to the accounting area and the scarcity of research, with regard to postgraduate students in Controlling, the study seeks to answer the following question: what are the motives, skills and competencies of the controller In the perception of students who study post-graduation in controllership? Thus, the objective of this research is to analyze the motivations, abilities and competences of the controller in the perception of students who study post-graduation in Controlling.

It is important to note the motivations as well as the skills and competencies of the controllers, as controllability is growing and, as soon as this information is taken into account, professionals will bring better results to the organization. It is worth mentioning that, according to Duque (2011), when institutions know what motivates their academics, they can prepare professionals not only to meet the technical requirements, but also to have more and more skills and management. By the way, the organization will only be able to hire the professional they are looking for, if they know the profile that meets their needs.

Even though the professions related to the accounting area have undergone significant progress in Brazil, the functions of the controller are still not well defined within the organizations. However, in order to be recognized, this professional must have an influence in the organization to lead managers along the best path. Therefore, it is essential that the controller has its functions well defined (Dal Vesco et al., 2014). It is also justified, according to Oro et al. (2013), which suggests analyzing students' perceptions of the skills and competencies required by the labor market, in view of the findings of these professionals who work in the controller.

It is also justified by Baruch and Lemming (2001), since a postgraduate course adds value to its participants, provides them with skills and competences important for the development of their professional career. The reasons for this course are to improve the career prospects, by obtaining management knowledge and, above all, for success in working life. In addition, teaching in postgraduate courses has evolved dramatically, bringing benefits to students and businesses. The bulk of the demand is concentrated in the Master of Business Administration (MBA), which was relevant a North American creation from the beginning of the last century and has expanded to practically all over the world (Frezatti & Kassai, 2003)

By identifying the skills and competences required by the current market, it is possible to work to develop them, aiming at the professional improvement of the controllers, as well as the continuous learning, essential in the contemporary days. In relation to institutions that offer postgraduate courses, they can use the results to adjust their courses to the demands of the market.

This study contributes to a better professional training in the area, based on the analysis of the motivations, skills and competences mentioned by the students, compared to the profile expected by the job market. In addition, the contributions can be theoretical and practical, both for the academy and for the company, taking into account the students' perception of the postgraduate in control.

2 THEORETICAL REFERENCE

In the theoretical reference, the controller, concepts and functions are presented initially. Following is a description of the controller functions. In addition, the previous studies are evidenced, which make it possible to base the present research.

2.1 Controllership

The importance of controlling companies has been growing in recent years. The market stopped searching for and hired professionals who only transcribed information and began to look for more dynamic professionals, capable of generating useful and relevant information to extend the support to the business decision making (Santos et al., 2005). Similarly, the area of controllability has undergone several changes in recent years. It evolved from cost accounting to managerial accounting and, finally, to strategic cost management. In this way, the

controllability allows the administration to adapt the companies to the changes of the environment, through the planning process (Bencová & Kalavská, 2009).

In the modern business environment, management accounting, which is based on an exclusively financial model, does not provide adequate support to the company's management in decision-making. To do this, the financial model needs to incorporate new dimensions from control, since, when they work together, they form a general framework for performance evaluation, which does not only give explanations regarding the current state of the company, but allows projections as well as Simulations of future scenarios (Martin, 2002). In this sense, Oro et al. (2013) point out that from the moment that accounting adapts to this new environment, it evolves to the concept called Controlling.

According to Borinelli (2006, p.105), "Controlling is a set of knowledge that constitute theoretical and conceptual bases of operational, economic, financial and patrimonial orders, related to the control of the organizational management process." It should also be noted that the controlling company is responsible for controlling the process of management, generation and even the provision of operational, economic, financial and equity information for decision making.

As a mission, the controller seeks to support the management of companies, with a view to ensuring that it achieves the objectives, ie, seeks to optimize economic results, interacting with other areas. In this way, the controllership aims to: promote organizational effectiveness, enable economic management and promote the integration of business areas (Borges, Parisi, & Gil, 2005).

In this sense, the controller holds information at a global level of companies and contributes to the identification and monitoring of risks. In addition, it aims to provide managers with tools that allow an overview of resource applications, with the purpose of verifying how goals will be achieved and thus making decisions (Guimarães, Parisi, Pereira, & Weffort, 2009).

However, controllership is an area of study that lacks clear definitions as well as conceptualisations, which include a basic set of functions. In this sense, the development of control was based on the precepts of accounting, aiming at a broad function of international support, internal control, tax planning, participation in budgeting. In this way, it also acts in the formulation of strategies. It ceases to be just the controller a professional data compiler, to be an information manager focused on the strategic alignment of companies (Lunke, Gasparetto, & Schnorrenberger, 2010; Lunke, Machada, Rosa, & Telles, 2011).

Per Oro et al. (2013), the controller is an administrative unit that has the mission to support the company's management process. In order to fulfill its attributions it is used of diverse areas of the human knowledge. In this way, the company must have a professional with skills and competences to manage the information in order to respond to the challenges of the organization.

Controlling is responsible for establishing the theoretical and conceptual basis necessary for the construction, as well as for the maintenance of the information systems and economic management model, that adequately meets the information needs of the company managers and also that it assists in the process Of decision making (Amaral & Rodrigues, 2006).

In the face of constant changes in the world economy, the market has a greater influence, with consequences for companies, which need to go through adaptation processes in their information systems with a view to maintaining competitiveness. Faced with this, the controller seeks to coordinate management systems and act on the vital points of the companies (Richartz, Krüger, Lunke, & Borgert, 2012). However, the rise of controllership has resulted in the search for qualified professionals that meet the profile demanded by the labor market.

Faced with this, postgraduate courses have become more sought after, with the aim of developing skills and competences necessary for the performance of the controller role, which is based on diversified areas of knowledge.

2.2 Controller Functions, Skills, and Competencies

The definition of functions is considered as one of the fundamental points in the studies related to control. In this sense, the functions aim to guide the performance of a certain area of

knowledge. However, there are difficulties in this regard, due to the concepts related to the theme, which are sometimes confusing and contradictory in the literature (Lunkes et al., 2011; Lunkes et al., 2013). According to Granlund and Taipaleenmaki (2005), management expects controllers to actively develop the finance, control and information systems processes of companies.

In this sense, the functions of the controller can vary according to the size of the company and the number of managers in the same function. The less managers, the more functions the same will have (Duque, 2011). In the same way, Guimarães et al. (2009) and Oro et al. (2013) emphasize that one must take into account that the role of the controller can change from one company to another, according to the size of the company and its organizational structure.

Therefore, controllers who wish to adapt to the profile that companies expect, in order to increase their potential and performance, should focus on multidisciplinary. The controller must perform the functions of planning, control, budget, costs, financial and accounting analysis, know how to work in a team, have leadership and global vision, be proactive, have business vision and good communication to improve the controller's own performance. (Duque, 2011).

Controllers are responsible for a wide range of functions and their growing experience can extend the tasks assigned to them. To do so, the nature of the controller's tasks makes it clear that his interactions with the managerial area play an important role in company analysis (Weber, 2011).

Likewise, Dal Vesco et al. (2014) emphasize that, among other functions, this professional is responsible for coordinating people to reach the goals, that is, for leadership. For this, it is the controller that must motivate other employees and guide them to the best path, so that they feel satisfied, monitor and supervise the sectors, perform technical, operational and managerial functions. In addition, the authors emphasize that it is not enough just to plan and execute, it is necessary to control the processes subtly, so that the objectives are achieved. Thus, it is the role of controllers to guide managers towards decision making (Dal Vesco et al., 2014).

Lunkes et al. (2009) emphasize that control plays a central role in the management process and a broad function for information support, tax planning, internal control, budgeting, strategy formulation. In this way, the controller becomes responsible for this process. There are three approaches to the basic functions of controllership: operational management that involves planning, reporting and interpretation, evaluation and deliberation, tax administration, reporting and regulatory and public agencies, equity protection, and economic valuations policy.

The second approach concerns economic management. Its function is to subsidize the management process, to support the performance evaluation and the evaluation of results, to manage the information system, to assist the market agents. In addition, the controllers that act in strategic management have the function of planning, information system, control, people management and organizational (Lunkes et al., 2009).

With regard to the empirical functions of the controller, the most important are accounting, control, tax administration, interpretation and reporting, planning and internal control. In relation to consolidated functions, the controller is responsible for planning, controlling, accounting and reporting, and their interpretation. Finally, the functions covered in the literature cover the control, planning, accounting information system, and report design and interpretation (Lunkes et al., 2013). In view of the aforementioned functions, it should be noted that there are several skills, competencies and motivations of the controllers towards the companies. Thus, in relation to skills, it is pointed out that, as people move up in one organization, the needs also turn out to be others, and consequently the skills change. For this, it takes a great technical skill, especially in the early career of controllers (Duque, 2011).

In this sense, contemporary companies have experienced competitive pressures. They are forced to create mechanisms to differentiate themselves and increase competitiveness. Faced with this, the controllership plays a fundamental role in this management process, since it has as functions to provide information support, internal control, tax planning, budgeting, participation in the formulation of strategies. Thus, in order for the controller to meet its demands, it needs to have a set of technical and personal skills (Machado et al., 2010).

The competencies of the controller are considered one of the fundamental points for any study in the area of controller. However, it has been difficult to identify a basic set of personal and professional skills in the literature (Machado et al., 2010). Regarding competence, Duque (2011) emphasizes that the word originates from the Latin *competentia* and refers to the individual who is capable of analyzing and solving a certain subject, with ability, ability, aptitude and even suitability. It is required a set of skills of the professional that acts in the controller, so that it can meet the demands (Oro et al., 2013).

According to Simãozinho (2012), controllership professionals have an essential role in the management of the companies' business, since this area requires innovations in their practices. This is in order to better develop their ability to manage strategic and operational information, thereby contributing to the competitiveness of enterprises and supporting stakeholder decision-making. The author also emphasizes that controllers are responsible for providing information that supports decision making, planning, as well as evaluating economic-financial and operational performance and also serves as a basis for the evaluation and compensation of managers.

In addition, the controller must know the activities of the companies in a broad way, so that he can see the performance and make future forecasts. It is pointed out that the controller is not responsible for an area, but rather has the function of verifying the information of the companies for the managers to make the best decisions (Richartz et al., 2012).

2.3 Previous studies

The concern in verifying the perception of students of Post-Graduation in Controllership on the abilities and competences developed with respect to the functions of the controller was object of some studies of different environments and authors. However, among the studies evidenced, few verified this subject in graduate courses.

In the study by Siqueira and Soltelinho (2001) the authors aimed to evaluate the evolution of the controller in Brazil based on the ads published in the classified section. They selected several years based on the announcements published in the Domingo do Jornal do Brasil notebook. They considered a broad definition of the term controllership, not selecting only ads that searched for controllers. The results pointed out that economic evaluation is a necessary function for the role of controller. In addition, the interest was greater by professionals with a background in accounting sciences, economics and, to a lesser degree, in management. The market is looking for professionals with experience, proficient in computer science, who have mastery of one or more foreign languages, are able to work under pressure and in team, are communicative and have the capacity to lead.

The study by Martin (2002) aimed at analyzing the evolution of accounting to control, through a qualitative and descriptive study. After analyzing this evolution, he concluded that the controller needs to be a generalist par excellence, with the ability to deeply understand his company as well as his branch of business. In addition, it needs to understand, manage and critique methods, research tools, analysis and forms of action of a large number of functional specialists working in the organization.

Calijuri et al. (2005) aimed to show the role of the controller through an exploratory research. In this way, they applied questionnaires to the professionals who occupied the functions of controller. The results indicate that the controllers indicated that the most important skills for the performance of their work are: leadership, flexibility for change, ease of interpersonal relationship, ability to implement new ideas and projects, initiative, knowledge of finances, and proactivity. Among the courses most sought by these professionals are those of Accounting and Business Administration. In addition, the majority, that is to say, 19 students undertook a post-graduate MBA degree and 14 undertook a specialization in Controllership.

Santos et al. (2005) developed a study based on the 500 largest companies in Brazil, in order to outline the main functions, attributions, responsibilities, skills and attitudes of the controller profile. The results indicated that the Brazilian companies analyzed seek a controller profile with experience between 3 and 10 years, with MBA or specialization, training in accounting sciences, administration and economics, initiative, economic vision, leadership and ethics. The main functions are: implementation and supervision of the accounting plan,

compilation of production and distribution costs, preparation, presentation and supervision of tax matters, preparation and interpretation of statistics and reports for administrative decision, focus on the company's overall budget and Knowledge in tax, tax and accounting.

The study developed by Amaral and Rodrigues (2006) aimed to demonstrate the functions performed by the controllers and the teaching of the controller discipline in graduate programs at the level of specialization in Accounting Sciences, as well as the professional working in the labor market. They elaborated a questionnaire and sent to the coordinators and / or teachers that minister the discipline of controller and carried out interviews with professionals who are exercising the function of controller in the companies. In relation to the role of the controller in the view of teachers, first is the function of budget, financial control, accounting and costs. For professionals, the main functions of the controller would be information, motivation, coordination, evaluation, planning and follow-up, as well as that of a strategic employee in providing critical vision. Thus, the results point out that the Accounting Sciences course can make the controller very technical and with no business vision.

The research of Lunkes et al. (2009) aimed to identify a set of control functions in manuals and reference works in the United States, Germany and Brazil. The research results, common to the three countries, were: planning (87%); Control (83%); Prepare and interpret reports (47%); And feed the information system (43%). The results showed that the most cited functions are planning (87%) and control (83%), that the role of the controller has a proactive character in the organization. It also shows that, in its development, the controller has incorporated broader and more systemic functions. This result reveals that a large part of the controller's concerns must be more focused on the future of the organization, that is, the controller is expected to have a proactive attitude towards the organization, and not just informative.

Machado et al. (2010) aimed to identify the controller's competencies in the 100 largest companies in the State of Santa Catarina. The findings revealed that controllers' personal competencies are more related to characteristics such as working on pressure, ethics, flexibility for change, honesty and integrity, initiative and leadership, among others. The professional competences are related to characteristics such as strategic and process vision, logical reasoning, planning and organization.

In view of the objective of analyzing the current professional profile of skills and abilities required by the contracting companies for the role of controller and to investigate whether the profile has an association with the size of the company, the origin of capital, the hierarchy of the position, academic training and salary offered by the company. Current work market, Duque (2011) found results that showed an association between the behavioral profile and the size of the company and the origin of capital, between the technical profile and the hierarchy of the position and also between the benefits offered and the size of the company.

The research developed by Lunkes et al. (2013) aimed to identify and analyze the main functions of control in empirical studies and reference works and manuals. Among the functions consolidated in terms of works and manuals and empirical studies stands out the planning, control, accounting and reporting as well as interpretation.

The study by Oro et al. (2013) analyzed the adherence between the skills and abilities required by the national market in the hiring of the controller and the proposal for their academic training in the perception of teachers of the discipline of controller. The results relate the skills and abilities required by the national market in the hiring of the controller and the proposal for their academic training in the perception of teachers of the discipline of control. The authors concluded that there is a certain degree of adherence between the profile desired by the labor market and the proposition for the academic training of the controller.

Based on the objective of identifying the functions and duties of the controller requested by Brazilian companies in the recruitment process in the national labor market, Ferrari et al. (2013) revealed that the requested functions that stand out most are accounting management, tax and fiscal control, strategic planning and management reports. Regarding the competences, the most outstanding are: global vision of the market, dynamism, leadership, proactivity and knowledge in IFRS / ERP. In addition, the demand for professionals with an academic background in accounting has declined, and it has become necessary to master a second language. One can conclude that the market is demanding controllers capable of managing the

information of the organizations and that stand out by the technical and interpersonal knowledge.

The study by Araújo et al. (2014) aimed to identify the skills and competences developed in graduate courses (*lato sensu*) with an emphasis on controller, related to the profile contemplated in the literature for the controller. The data were collected through a questionnaire applied to students of the postgraduate course in Controlling at HEIs in the city of João Pessoa - PB. The results of the study reveal that in relation to the most developed competences, the following stand out: controller specific skills, ie, financial, economic evaluation, accounting skills, audit procedures, organizational risk measurement, accounting information systems, Internal control procedures, and also strategic planning. They further affirm that a postgraduate course can add value to students, making them more prepared to face the labor market.

The research of Gomes et al. (2014) aimed to identify the professional profile of the controlling company requested by Brazilian companies. The authors concluded that the profile requested for controllers is changing over the years. It is no longer an essentially accounting function, to be a strategic professional, participant in management in a systematic way, with leadership, proactivity and analytical capacity.

Dal Vesco et al. (2014) developed the study in the segment of Farming Cooperatives of the State of Paraná, with a view to identifying the profile of the controllers with regard to the functions. The results showed that 85.7% of the controllers had higher education in the accounting sciences, the others in administration and other courses. 88.9% of the sample had undergraduate MBA (88.9%), 42.9% hold the management position, 23.8% of the board and 19% of supervision. 95% of controllers perform the function of cost management, 90% of planning and budget control, 90% of management reports and 86% coordination of monthly accounting closings. Regarding skills, the results demonstrated that 100% of controllers have leadership and cooperation skills, 86% initiative and flexibility skills for change, forward thinking, persistence and persuasion, and interpersonal skills and implementation of new ideas / projects , 81% have knowledge in finance and foreign language mastery and 76% have ethical standards.

The study developed by Pletsch et al. (2016) sought to identify how the contents of the controller discipline and the functions of the controller in the labor market are approached in the accounting sciences courses of southern Brazilian universities. The results showed that the requirements of the labor market for the exercise of the accounting profession are located in the accounting and financial process of the companies and that the discipline of controllability meets all the requirements of the market, in addition to being the most comprehensive. The control functions: information system, planning and control, stood out in the present study and related studies.

3 METHODOLOGICAL PROCEDURES

In order to meet the proposed objective, to analyze the relationship between the motivations and the skills and competences of the controller in the perception of graduate students in controllership, a descriptive, survey and quantitative approach was carried out.

The questionnaire was elaborated from the literature evidenced in the theoretical reference and the instrument used by Araújo et al. (2014) with closed questions on a Likert scale of 1 to 5 and is divided into four parts: Part I: Respondents' Profile, Part II: Motivations to pursue a postgraduate course in Controlling, Part III: Skills and competencies Developed in the post-graduate course and Part IV: Contribution of the postgraduate in the relation between theoretical knowledge and practice. It should be emphasized that this questionnaire was submitted to a reliability test carried out by three professors from the Accounting Sciences course, who verified the content of the questions. After the verification, the questionnaire was adjusted according to the considerations.

Before sending the questionnaire, contact was made with those responsible for the post-graduate courses in Controlling HEI of the sample, emphasizing the importance of this study and justifying the need for the questionnaires to be returned. Thus, the link of the questionnaires

that were elaborated in Google Docs was sent in the months of September and October of 2015, requesting that they send to the respective students.

The population of this study was selected for accessibility and comprised the Institutions of Higher Education of Santa Catarina that have postgraduate course in Controlling. It is noteworthy that, there are several nomenclatures for postgraduate in the management area, such as, strategic management of companies, cost accounting, among others. However, it was decided to analyze postgraduates that presented the nomenclature of "Controllership", which allows greater comparability. However, it should be noted that even if there is an identical nomenclature, there may be differences in curriculum matrix, teacher education, among other factors, which are considered limitations for the development of this study.

Table 1 shows the Institutions of Higher Education, their respective city, as well as the number of students to whom the questionnaire was sent, constituting the population of the present research.

Table 1
Research Population

Institution of Higher Education	City	Students
Centro Universitário Barriga Verde - UNIBAVI	Orleans	23
Centro Universitário para o Desenvolvimento do Alto Vale do Itajaí - UNIDAVI	Rio do Sul	35
Faculdade Empresarial de Chapecó - UCEFF	Chapecó	35
Universidade Comunitária Regional de Chapecó - UNOCHAPECÓ	Chapecó	31
Universidade da Região de Joinville - UNIVILLE	São Bento do Sul	24
Universidade do Oeste de Santa Catarina - UNOESC	Chapecó	45
Universidade do Oeste de Santa Catarina - UNOESC	Joaçaba	21
SEI FAI Faculdades/ Pólo UCEFF	Itapiranga	54
Serviço Nacional de Aprendizagem Comercial - SENAC	Concórdia	10

Note. Source: Research Data(2014).

It can be seen, from Table 1, that the population comprised 278 postgraduate students in Controllership of the State of Santa Catarina. The sample of the study was composed of 58 students who answered the questionnaire duly.

Table 2 presents the codification of the motivations and skills and competences used in the research instrument, to facilitate understanding in the analysis of the results.

Table 2
Coding of motivations and skills and competencies of the research instrument

Groups	Code	Questions/Variables
Motivations to take a postgraduate course in Controlling	M1	Improvement of managerial skills
	M2	Career improvement outlook
	M3	Perspective of wage increase
	M4	Professional satisfaction
	M5	Personal satisfaction
	M6	Professional update (qualification)
	M7	Acquisition of new skills
	M8	Improved self-esteem
	M9	Career Change
Developing Skills and Competences that while attending a postgraduate degree, regarding the functions of the controller	HC1	Responsible for finance knowledge
	HC2	Responsible for knowledge of budgets and economic evaluation
	HC3	Responsible for general accounting knowledge
	HC4	Responsible for tax and fiscal expertise
	HC5	Responsible for knowledge of costs
	HC6	Knowledge of accounting principles and corporate law
	HC7	Leadership Skills and Teamwork
	HC8	Ability to influence managers to make decisions
	HC9	Strategic planning
	HC10	Measurement of organizational risks

Continue

Table 2 (continuation)

Groups	Code	Questions/Variables
Developing Skills and Competences while attending a postgraduate degree, regarding the functions of the controller	HC11	Responsible for information systems management
	HC12	Knowledge of audit procedures
	HC13	Consulting
	HC14	Broad and critical view of operations
	HC15	Proactivity
	HC16	Development and implementation of internal controls, integrated systems, among others
	HC17	Ability to solve problems and flexibility for change
	HC18	Command of foreign language (s)
	HC19	Ability to work under pressure
	HC20	Initiative
	HC21	Ability to implement new ideas and projects

Note. Source: Research Data (2014).

After the data collection process, the answers of the questionnaires were tabulated and analyzed in a quantitative way, through descriptive analysis of frequencies and descriptive statistics, reliability test of the research instrument used (Cronbach's alpha), t test of means and THE NEW. Finally, in order to relate motivations to the skills and competences of postgraduate students in Controllershship, the statistical method of canonical correlation was used by statistical software StatGraphics®

4 DESCRIPTION AND ANALYSIS OF RESULTS

This section presents the description and analysis of the study results. The profile of respondents is initially presented through a descriptive analysis of frequencies and descriptive statistics. Following, the reliability test of independent samples (Cronbach's alpha). After that, the means test was performed from the t-test and ANOVA and, finally, canonical correlation to analyze the relationship between the motivations and the students' abilities and competences. Table 3 presents the gender of the respondents.

Table 3
Gender

Gender	Absolute frequency	Relative frequency (%)
Female	29	50%
Male	29	50%
Total	58	100%

Note. Source: Research Data(2014).

It can be seen from Table 3 that the gender of the respondents presented the same proportion, that is, half are men and the other half are women. Table 4 shows the age of the postgraduate students in Controllershship who answered the questionnaire.

Table 4
Age

Age interval (years)	Absolute frequency	Relative frequency (%)
21 – 24	28	49%
25 – 27	11	19%
28 – 30	3	5%
31 – 34	10	17%
35 – 37	3	5%
38 – 40	2	3%
41 – 44	1	2%
Total	58	100%

Nota. Source: Research Data(2014).

From Table 4 it was verified that the majority of the respondents are between 21 and 24 years old, representing 49% of the sample. In addition, a significant number of students are between 25 and 27 years and 31 and 34 years, which is 19% and 17%, respectively. Only one respondent is between 41 and 44 years of age. In the sequence, Table 5 is presented, referring to the educational area.

Table 5
Educational Area (graduation)

Área	Absolute frequency	Relative frequency (%)
Administration	7	12%
Accounting	48	82%
Others	3	6%
Total	58	100%

Nota. Source: Research Data (2014).

Table 5 shows that the area of educational (undergraduate) that prevailed among the respondents was Accounting Sciences, with 48 respondents, that is, 82% of the sample, followed by Administration with 12% and, finally, Other areas with 6%. The other areas are related to the Economics, Logistics and Information Systems courses. Table 6 shows how long the student has been graduated.

Table 6
Graduated time on graduation

Time interval (years)	Absolute Frequency	Relative Frequency (%)
0,5 – 3	40	69%
4 – 5	3	5%
6 – 7	3	5%
8 – 9	6	10%
10 – 12	3	5%
13 – 14	1	2%
15 – 17	2	4%
Total	58	100%

Note. Source: Research Data (2014).

The time of educational of the respondent students, according to Table 6, was mostly the period of 6 months (0.5 years) to 3 years, since it presented an absolute frequency of 40 respondents, which represents 69% of the sample. The other respondents are graduated from 4 to 17 years of age. Table 7 shows the professional performance of the respondents.

Table 7
Area of professional activity

Área	Quantity
Administrative	9
Auditing	2
Accounting	25
Controllership	6
Financial	12
Public	2
Others	2

Note. Source: Research Data (2014).

According to the data presented in Table 7, the majority of respondents work in the accounting area, that is, 25 students. In addition, 12 students work in the financial area, 9 in the

area administered and the other in the areas of auditing, controlling, public and others. Table 8 shows the level of the postgraduate level of the respondents.

Table 8
Post graduation Level

Genre	Absolute Frequency	Relative frequency (%)
Specialization	43	74%
MBA	15	26%
Total	58	100%

Note. Source: Research Data (2014).

It can be seen from Table 8 that the majority of respondents attend post-graduate level of specialization, that is, 74%. Of the 58 students, only 15 have an MBA. This result differs from that found by Calijuri et al. (2005), since the majority of the respondents carried out the post-graduate in MBA, that is, 19 controllers, and 14 undertook a specialization in Controllershship.

Table 9 shows the descriptive statistics, with minimum, maximum, mean and standard deviation for the variables of the respondents' profile on Gender, Age, Educational area, Educational time, Area And Level of the academic post-graduation.

Table 9
Descriptive statistics

Variables	Minimum	Maximum	Average	Standard Deviation
Genre	1	2	1,50	0,50
Age	21	44	26,83	5,36
Educational Area	1	3	1,22	0,53
Educational time	0,5	17	3,82	4,15
Occupation area	1	8	4,26	1,78
Post Level	1	2	1,26	0,44

Nota. Research Data (2014).

To verify the reliability of the research instrument used for the development of this study, the Cronbach alpha test was performed, which presented a value of 0.725, that is, a reliability of 72% regarding the motivations of the respondents to seek a post- Degree in Controllershship and 0.851 on skills and competencies, ie 85% of data reliability. According to Corrar, Paulo and Dias Filho (2009), the closer to 1 is the Cronbach's alpha, the better the reliability of the data. Hair (1998) presents 0.7 as the ideal value, however, one can accept 0.6 in exploratory research.

After that, the t-test of means and ANOVA was carried out in order to verify if there is a difference between the profile of the 58 respondents and the motivations to seek a postgraduate in control, skills and competences that they develop through the post-graduation, With regard to the functions of the controller, and also the contributions of the graduate taking into account theory and practice. Therefore, for the variables Gender and Postgraduate Level, the t-test of averages was applied, since they are Dummy variables and for the other variables, that is, Age, Educational area, Time graduated and Area Of professional performance, the ANOVA test was applied.

In addition, the variables Age and Area of professional performance presented values among the students of the sample, dispersed in relation to their mean, that is, the values are distant from the mean, which can be noticed from the standard deviation of 5.36 And 1.78, respectively. The other variables (Gender, Educational Area, Educational Time and Postgraduate Level) had a standard deviation with low values, between 0.44 and 4.15, which means that they are close to the mean, without dispersion.

From these statistical tests, it was been verified that there is no difference of averages between the profile of the respondents with the motivations, abilities and competences, as well

as, of contributions of the post-graduation in controller. In this way, the profile of the respondents does not alter the response of the students. The following is the canonical correlation of the motivations group with the skills and competences group in Table 10.

Table 10
Canonical correlation of the group of motivations with the group of skills and competences

Number	Autovalue	Canonical Correlation	Lambda Wilks	Square-Chi	D.F	P-Value
1	0,710956	0,843182	0,00335748	236,407	189	0,0109
2	0,654893	0,809255	0,0116158	184,899	160	0,0865
3	0,574864	0,758198	0,0336586	140,747	133	0,3061
4	0,553073	0,743689	0,0791714	105,25	108	0,5570
5	0,464146	0,681282	0,177146	71,8273	85	0,8452
6	0,33155	0,575804	0,330587	45,9358	64	0,9570
7	0,293768	0,542004	0,494557	29,2198	45	0,9670
8	0,234536	0,484289	0,700276	14,7856	28	0,9806
9	0,0851611	0,291824	0,914839	3,6938	13	0,9940

Note. Source: Research Data (2014).

As verified in the first column of Table 10, nine different linear combinations could be calculated by means of canonical correlation, since this is the number of the set of variables in the group of motivations to seek a postgraduate in Controllship, smaller than the set of Variables of the group skills and competencies that they develop through the postgraduate, in what refers to the functions of the controller.

In addition, it can be seen from Table 8 that the first linear combination between the motivations group and the skills and competences group had a correlation coefficient of 0.843182 and a significant P-Value at the 5% level, which was 0.0109. As one of the values of P-Value is less than 0.05 this set of variables presented a statistically significant correlation at the 95% confidence level. According to Hair, Babin, Money and Samuel (2005), it represents a high association strength, since it was between +0.71 and + 0.90. It is also worth noting that none of the other linear combinations had a significant P-Value at the 5% level. Table 11 presents the coefficients for the canonical variables of the group of motivations with the group of skills and competences.

Table 11
Coefficients for the canonical variables of the group of motivations with the group of skills and competences

Number	Variables	Linear combinations								
		1	2	3	4	5	6	7	8	9
Motivations to pursue a post-graduate degree in Controlling	M1	-0,3534	0,2286	0,04639	-0,1980	0,7436	0,08745	0,4750	0,1779	0,26529
	M2	-0,7427	0,04420	-0,08891	-0,00788	-0,4799	-0,2400	0,3869	-0,9262	0,07443
	M3	0,85090	0,45389	-0,3932	-0,56158	0,07773	-0,46728	0,27589	0,50403	-0,5486
	M4	-0,97768	-1,08809	-0,39020	-0,08263	0,18453	0,51768	-0,42186	0,42842	-0,0131
	M5	0,29724	1,1399	0,07269	0,05440	0,25808	-0,93668	-0,34058	0,17363	0,32669
	M6	0,24266	0,54856	-0,11525	0,46951	-0,30194	0,88175	0,08466	0,23771	-0,4013
	M7	-0,42853	-0,26020	0,84034	0,18891	0,14345	-0,40662	-0,14421	0,09907	-0,3994
	M8	-0,04676	-0,37964	0,35196	-0,36685	-0,62112	0,31767	0,14322	0,32469	0,63974
	M9	0,23855	0,31643	0,15088	-0,54648	0,12222	0,34002	-0,46130	-0,52483	-0,2234
Skills and competences developed through post-graduation	HC1	-0,53485	0,03655	0,23819	-0,20604	0,50726	0,38599	0,13722	-0,21960	0,38244
	HC2	0,12233	1,09162	0,09699	0,08466	-0,05043	0,12513	0,17790	-0,00521	-0,2036
	HC3	-0,44939	-0,49402	0,30481	0,13528	0,50084	0,1623	-0,84300	-0,55839	-0,3284
	HC4	0,13236	-0,47355	-0,11561	-0,78786	-0,23231	-0,69142	0,58915	0,05470	-0,1180
	HC5	-0,69883	0,21405	0,01687	0,79321	-0,28474	0,64334	-0,35863	0,05664	0,14125
	HC6	0,06505	0,08855	0,28972	-0,11836	-0,88036	-0,50895	0,26646	0,51725	0,00371
	HC7	-0,44189	-0,38671	0,10624	0,08875	-0,16974	-0,29761	-0,31085	-0,47135	0,23353
	HC8	0,38345	0,67326	0,37042	0,21020	0,01008	1,10791	0,31831	-0,43436	-0,4397
	HC9	0,33659	-0,15974	0,88738	-0,61372	0,79061	-0,02092	-0,17860	0,58611	0,28283
	HC10	-0,03065	0,11235	-0,80140	0,49697	0,34899	-0,45968	-0,24923	0,33462	-0,1816
	HC11	0,00461	-0,32815	-0,52308	-0,40148	-0,48141	-0,42019	-0,27843	-0,20392	0,30612

Continue

Table 11 (continuation)

Number	Variables	Linear combinations								
		1	2	3	4	5	6	7	8	9
Skills and competences developed through post-graduation	HC12	-0,07203	-0,07445	0,33346	0,56218	0,15735	-0,12585	0,02705	-0,29402	0,29535
	HC13	0,21445	-0,31876	-0,31129	-0,10471	0,50746	0,48078	0,25056	-0,20291	0,02468
	HC14	0,42004	-0,32981	-0,06615	0,01072	0,48116	-0,29272	0,50622	0,01612	-0,3348
	HC15	-1,31573	-0,30200	-0,21841	-0,10451	0,04298	-0,40888	-0,03986	0,24504	0,27096
	HC16	-0,34396	0,61572	0,68681	0,38759	-0,13178	0,33450	0,18264	-0,31780	-0,0225
	HC17	0,34169	0,22594	-0,28223	0,27431	-0,42221	0,02001	-0,31745	0,24404	0,38564
	HC18	0,16145	-0,52635	-0,11429	-0,27947	0,18779	0,47915	-0,1651	0,56490	0,29540
	HC19	0,35533	0,21288	0,02641	-0,20148	0,14430	-0,39590	-0,31980	-0,32539	-0,0704
	HC20	-0,08159	-0,39952	-0,01784	0,25754	-0,22205	-0,26192	0,41782	-0,37560	-0,0798
	HC21	0,65077	0,08433	-0,44299	-0,84032	-0,28633	-0,00029	0,09173	0,39927	-0,6235

Note. Source: Research Data (2014).

From Table 11 we obtained the results on the relationship between motivations and skills and competences. We analyzed only the variables that showed above-moderate strength of association, according to Hair et al. (2005), that is, above +0.41.

The only variable of the motivation group that presented with strength of association above moderate was the perspective variable of salary increase (M3). It had a value of 0.85090 and the strength of high association, since the high association strength for Hair et al. (2005) ranges from +0.71 to +0.90. This variable presents a linear combination with two skills and competences variables, that is, a broad and critical view of operations (HC14) and capacity to implement new ideas and projects (HC21).

This combination indicates that the greater the prospect of a salary increase, the greater the broad and critical view of operations and the ability to implement new ideas and projects. In this sense, the study developed by Martin (2002) revealed that the controller needs to be able to deeply understand the company and the branch of business in which it operates.

However, according to the result obtained, presented in Table 8, the higher the salary increase perspective, the lower will be the responsibility for knowledge of finance (HC1), knowledge of general accounting (HC3), knowledge of costs (HC5), Leadership skills and teamwork (HC7) and pro activity (HC15).

These results demonstrated that the motivation perspective of salary increase is related to some of the abilities and competences developed by means of the postgraduate, in what concerns the functions of the controller.

In addition, it has been observed from Table 8 that the lower the motivations: career improvement (M2) and career satisfaction (M4), the greater the skills and competences: a broad and critical view of the operations (HC14) and capacity to implement new ideas and projects (HC21). However, the lower the motivation: career advancement and job satisfaction, the shorter the responsibilities for financial literacy (HC1), general accounting skills (HC3), responsibilities for knowledge of costs (HC5), skills Leadership and teamwork (HC7), proactivity (HC15), ie these five skills and competencies.

From these results found in this study, it is noticed that the results of the study by Siqueira and Soltelinho (2001) pointed out that the market seeks professionals who are qualified to work under pressure and in a team. In the present research, this ability and competence presented a negative association strength, however, different from the results found by these authors.

In addition, Siqueira and Soltelinho (2001) emphasize that the controller is a strategic professional to provide a critical vision for the company's management.

However, the result of the present study is similar to that of Calijuri et al. (2005) and Dal Vesco et al. (2014), who also verified that the most important skill for a controller's work performance is the ability to implement new ideas and projects (Dal Vesco et al., 2014). However, it is in agreement with other skills and competences, since they pointed out the leadership (Calijuri et al., 2005, Santos et al., 2005, Machado et al., 2010, Ferrari et al., 2013, Gomes et al. 2014 and Dal Vesco et al., 2014), finance knowledge (Dal Vesco et al., 2014) and proactivity (Gomes et al., 2014, Ferrari et al., 2013) as being important. In this research, they had a negative association with the motivations of the postgraduate students in Controlling.

In addition, the results contradict some of those found by Amaral and Rodrigues (2006). In the view of the teachers, the controller has the function of financial control, general accounting and costs (Santos et al., 2005, Dal Vesco et al., 2014). However, in relation to the professionals' view, the results go to their encounter, since they emphasize that one of the main functions of the controller is that the employee must provide a critical view of the operations (Ferrari et al., 2013, Dal Vesco et al., 2014).

Moreover, the results of the study by Araújo et al. (2014) differ from the present research, since these authors revealed that in relation to the most developed skills and competences, those related to finance and general accounting knowledge stand out.

All the skills and competences that these authors highlighted as important for the controller presented a negative association with the motivations analyzed in the present study, according to the students' responses. Regarding the motivations of the students, no study has been found that matched the relation of motivations that presented strength of association both positive and negative with such skills and competences

5 CONCLUSIONS

This study analyzed the relationship between the motivations and the skills and competences of the controller in the perception of postgraduate students in controllership from a descriptive, survey and quantitative research. The study sample comprised the 58 students enrolled in a postgraduate course in control in the State of Santa Catarina and who answered the questionnaire. Data descriptive analysis and descriptive statistics, reliability test of the research instrument used (Cronbach's alpha), t-test of means and ANOVA, and canonical correlation were used to analyze the relationship between Motivations and skills and competencies.

Regarding the profile of the respondents, the results of this study revealed that half the respondents were men and the other half were women. Most respondents are between 21 and 24 years old. The time of educational of the students respondents was mostly the period from six months to three years. The area of educational (undergraduate) that prevailed was that of Accounting Sciences. Most of the respondents work in the accounting area and attend post-graduate level of specialization.

Given the results, it can be concluded that the higher the perspective of salary increases, the greater the critical and critical view of the operations and the capacity to implement new ideas and projects, and the lower the responsibility for knowledge of finance, General accounting, knowledge of costs, leadership skills and teamwork and proactivity.

However, the smaller the motivations: career prospects and job satisfaction, the greater the skills and competencies, the broad and critical view of operations and the ability to implement new ideas and projects, and the smaller the responsibilities for financial, Responsibilities for general accounting knowledge, responsibilities for knowledge of costs, leadership skills and teamwork and proactivity.

This study contributes to the fact that the HEIs analyzed verify the motivations of the students to pursue a postgraduate course in Controlling and, through these, adjust their courses, because the motivation related to the salary increase perspective was the only one that presented high positive association strength With the skills and abilities broad and critical view of the operations and ability to implement new ideas and projects, regarding the functions of the controller.

Araújo et al. (2014) emphasize that a postgraduate course can add value to students, making them more prepared to face the labor market. However, it is worth emphasizing that one must be attentive to the motivations and skills and competences of the students.

The limitations of this study are the impossibility of generalization of the results, since the population was intentional and not probabilistic, chosen due to the ease of access to the respondents. Thus, the questionnaires were not sent to all HEIs in Santa Catarina. In addition, another limitation is to obtain all the questionnaires properly answered since our of 278 questionnaires sent, only 58 returned answered. It is suggested, for future work, the expansion

of the population for all HEIs in Santa Catarina and / or Brazil, since a new sample will make it possible to use this study for comparative results.

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