

Analysis of Controllership's Sociopolitical and Cognitive Legitimacy in Brazil

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ABSTRACT

In different parts of the world, efforts have been made to find legitimacy and identity for controllership. In this context, the following research question emerges: What is the identity of controllership in Brazil? To answer this question, this research is based on studies of legitimacy and aims to identify and analyze the sociopolitical (Zimmerman & Zeitz, 2002; Aldrich, 1999) and cognitive legitimacy (Scott, 2001; Zimmerman & Zeitz, 2002) of controllership in Brazil. To achieve the proposed goal for sociopolitical legitimacy, we examine documents, rules, and resolutions of official and professional representative bodies. To analyze cognitive legitimacy, we investigate publications in major accounting journals, materials presented conferences and seminars, descriptions of courses on controllership, books, and manuals. The results show that controllership in Brazil has sociopolitical legitimacy. It has its own bodies and rules, but it must improve its organization and development levels, as has occurred in the United States and Germany. Cognitive legitimacy increases in books and manuals, and courses on controllership are present in most accounting programs. There are opportunities for improvement, mainly for journal publications.

Keywords: Controllership. Controller. Legitimacy. Identity.

1 INTRODUCTION

In Brazil, controllership has been treated as an independent academic discipline, separate from other subjects, including managerial accounting, cost accounting, and management control. Scholars have made considerable efforts to make controllership a discipline with its own conceptual bases. However, some scholars consider it to be a synonym for managerial accounting.

The differences between controllership and managerial accounting have been the object of studies and publications in the national and international literature (Ahrens, 1996, 1997a, 1997b; Ahrens & Chapman, 2000; Jones & Luther, 2005, 2006; Hoffjan & Wömpener, 2006). Hoffjan and Wömpener (2006) analyzed 20 books on controllership from Germany and managerial accounting from the United States. The results showed that “controller” implies a more strategic focus in Germany than the North American “managerial accounting”. Jones and Luther (2006) conducted field research on German and British companies. They reported that controllers in Germany face tension between global and local factors in an increasingly international market, compared to managerial accounting in the United Kingdom. By studying the activities of 17 German controllers and 12 British account managers, Ahrens and Chapman (2000) discovered that professionals in these countries constructed common occupational identities.

In Brazil, the Committee of Experts on Accounting Education (Comissão de Especialistas de Ensino de Ciências Contábeis – CEE/Contábeis) differentiated the contents of managerial accounting and controllership. Koliver (2005) conducted a critical analysis of concepts and roles to distinguish between managerial accounting and controllership; however, some scholars consider them to be the same content in a different guise, or old wine in new bottles.

As in other countries (e.g., Germany, Austria, and Switzerland), controllership in Brazil is thus established jointly or in parallel with managerial accounting. This development has generated scientific articles, books, and theses exploring the origins (Lunkes & Schnorrenberger, 2009; Ricardino, 2005), basic functions (Borinelli, 2006; Lunkes, Schnorrenberger, Gasparetto, & Vicente, 2009; Lunkes, Schnorrenberger, & Gasparetto, 2010), and studies on teaching plans for controllership (Souza & Borinelli, 2009; Richartz, Krüger, Lunkes, & Borgert, 2012).

These studies seek to identify a core for controllership, thus establishing cognitive and sociopolitical legitimacy

and a unique identity using a set of characteristics that differentiate it from other disciplines.

The definitions of the discipline are important when verifying whether controllership can be treated as a synonym of managerial accounting or whether it can be established as its own discipline. They also affect the arrangement of people and institutional entities, including universities, departments, or research centers, dedicated to producing this body of knowledge. If these aspects are not consolidated, they risk considering issues that are widely addressed in other disciplines as new entities in controllership.

One way to verify the identity of a discipline is to identify a set of unique characteristics that differentiate it from others and give it the prospect of continuity (Rowe, Truex, & Kvasny, 2004). These characteristics can be reflected in sociopolitical and cognitive legitimacy (Messner, Becker, Schäffer, & Binder, 2008). Sociopolitical legitimacy denotes moral and regulatory acceptance, while the knowledge produced by an academic discipline can represent cognitive legitimacy (Aldrich, 1999).

Sociopolitical legitimacy can be verified by analyzing factors such as its presence in official or professional representative bodies or its effective use by its intended community. Cognitive legitimacy can be studied by analyzing publications, conferences and seminars, academic disciplines, and books and manuals.

The following research question emerges from this context: What is the identity of the Controllership discipline in Brazil? To better understand this phenomenon, this study aims to identify and analyze the sociopolitical (Zimmerman & Zeitz, 2002; Aldrich, 1999) and cognitive legitimacy (Scott, 2001; Zimmerman & Zeitz, 2002) of controllership in Brazil.

The authors of this study believe in the importance of defining controllership with its own identity. This work is justified by its contribution to helping understand the importance of controllership’s formation and operation in Brazil as a discipline with its own content.

The results are thus expected to contribute to understanding controllership as a science and management tool for organizations. This study should result in contributions to help (i) identify the level of development of controllership, (ii) identify the level at which sociopolitical and cognitive factors tied to controllership are established in Brazil, and (iii) understand how these factors can help legitimize it as a discipline.

2 LITERATURE REVIEW

2.1 Origin and Development of Controllership as a Discipline.

Jackson (1949) and Anthony and Govindarajan (2002) attributed the rise of the term comptroller to an etymologi-

cal error that occurred in the XV century, when the French word compteur (count) was used as a basis for the written word. Crow (1927) argued that because the word “count” was used to designate the nobility, it could not be confused

as a title for professional categories of non-noble origin.

In England, the term comptroller was used for positions that controlled the accounts of the English Royal Household. The first controllers or comptrollers were thus part of the state.

In the United States, after gaining independence in 1776, a movement emerged for greater control and transparency in managing public resources. In 1778, Congress created and institutionalized the comptroller position, and the Department of the Treasury followed suit in 1789. The position was subsequently extended to the federal, state, and municipal agencies and offices.

In the private sector, Jackson (1949) showed that controllership emerged in American companies in the second half of the 19th century to address financial areas. Chandler (1962) suggested that because they had a central role in the economy, companies in the U.S. railroad industry were also pioneers in different control and management practices. The oldest reference is from 1855, from the Pennsylvania Railroad, where the comptroller summarized and issued a printed version of the accounts for the Board of Directors.

With industrialization, the demand for more elaborate control and information increased, institutionalizing controllership in companies. The first to formalize the position of controller was the General Electric Company in 1892 (Horváth, 2006).

Among the representative bodies, the Controller's Institute of America can be highlighted, which was created in 1931 in the U.S. In 1946, it published the first official compilation of the controller's functions, titled *The Place of the Controller's Office*. This publication originally contained 17 functions, which were divided into 6 groups in 1949. In 1962, under the new name of the Financial Executives Institute (FEI), it published the controller's seven basic functions, separating them from the treasurer's activities.

While the first records of controllership in the U.S. originated at the end of the 19th century, in Europe and especially Germany, the expansion began in the decade after World War II, during which several publications from experts emerged. After initial resistance, there was a rapid growth in the next decade in many organizations, which was driven by the new organizational context that began to form in the second half of the 1960s (Küpper, 2005).

In German universities, the first controllership chairs emerged in 1973. German-speaking countries (e.g., Germany, Austria, and part of Switzerland) currently have more than 60 chairs (Schäffer & Binder, 2005; Messner et al., 2008). An association of controllers (Internationaler Controller Verein – ICV) was created in 1975 and currently has over 6,000 members.

In Brazil, controllership emerged after 1960, with the arrival of U.S. multinationals. After 1970, scholars and researchers began to include the practical development of controllers in their studies and research.

Siqueira and Soltelinho (2001), in the *Jornal do Brasil*

(*Journal of Brazil*), revealed that the first announcement calling for a professional to perform the role of controller occurred in 1962. For Kanitz (1976), the first Brazilian controllers were selected from among the professionals responsible for accounting or financial departments. Schmidt and Santos (2006) argued that this practice was due to the broad view that these professionals have of the organization, enabling them to perform the initial controller activities.

The first Brazilian publication on the subject was by Nguyen H. Tung, "Controladoria financeira das empresas: uma abordagem prática", [Financial controllers in firms: a practical approach] in 1971. There were few publications in the following decades, thus limiting literary advances. The greatest advance occurred in the 2000s, when more than 20 books were published. Controllership became a discipline in undergraduate programs (Brazil has over 1,000 undergraduate programs in accounting), and 18 new Master's and 3 new Doctoral programs in accounting were developed. More fruitful and mature discussions on the subject were thus made possible.

In Brazil, studies generally feature different characteristics and divide controllership into two broad lines. In the first, it is approached as an administrative body or unit with its mission, functions, and guiding principles defined in the management model of the organizational system. In the other line, it is viewed as an area or branch of human knowledge, with foundations, concepts, principles, and methods separate from other sciences (Mosimann & Fisch, 1999; Almeida, Parisi & Pereira, 2001; Peleias, 2002).

2.2 Legitimacy and Identity of the Controllershship Discipline.

Legitimacy is an essential condition for an organization's survival in its broader institutional context (Meyer & Rowan, 1977). It can be defined as the general perception or assumption that an institution's actions are desirable or appropriate within a system of socially constructed norms, values, beliefs, and definitions (Suchman, 1995).

To be established and recognized as legitimate, an area of knowledge or discipline must have its own characteristics and body of discussion as well as continuous development. It should also have a realistic framework, without forgetting the human and social nature that acts on its characteristics, which would give them a constructivist bias (Rowe, Truex, & Kvasny, 2004).

In turn, identity production occurs through discussion and self-identification practices, as well as external identification (Jenkins, 2004). Hunt and Aldrich (1996) argued that legitimacy can be classified into two basic types: sociopolitical (regulatory and normative) and cognitive.

Regulatory sociopolitical legitimacy is derived from regulations, rules, standards, and expectations created by governments, accrediting associations, regulatory agencies, professional organizations, and legally esta-

blished organizations. Normative sociopolitical legitimacy is derived from societal norms and values or a social environment relevant for the new business (Zimmerman & Zeitz, 2002).

Sociopolitical legitimacy requires the moral and regulatory acceptance of an organization or an academic discipline, respectively, by key stakeholders or the general public. (Aldrich, 1999). According to Aldrich (1999) and Benbasat and Zmud (2003), sociopolitical legitimacy refers to acceptance from key stakeholders, the general public, major opinion leaders, and government agencies for a new business to be appropriate and correct. It has two components: moral acceptance, referring to compliance with cultural norms and values, and regulatory acceptance, referring to compliance with governmental standards and regulations.

An important indicator of moral acceptance for an emerging academic discipline is the level of attacks by representatives of neighboring disciplines or members of the disciplines from which it was derived. The prestige attributed to a discipline can also be considered indicative of its moral acceptance. A second type of sociopolitical legitimacy is regulatory acceptance, which can be shown by formal acceptance from regulatory agencies, including accreditation and research bodies or funding agencies (Messner et al., 2008).

Benbasat and Zmud (2003) claimed that the "Information Systems" discipline was recognized because of its integral role in the organizational and economic context. It emerged from the academic accreditation bodies' recognition of the importance of information systems and its presence in undergraduate programs in most public and private universities.

Sociopolitical legitimacy can be studied through official bodies (e.g., Ministry of Labor and Employment and Ministry of Education, CNPq and Capes), professional and representative bodies (e.g., Federal Council of Accounting, Administration, and Economics), and applications in organizations (empirical studies).

Cognitive legitimacy is derived from beliefs and assumptions that model a daily routine or specialized and explicit knowledge coded in a belief system and promoted by various professionals (Scott, 2001). It shows the "game", the reality that is socially constructed by the participants (Zimmerman & Zeitz, 2002). For Aldrich (1999), cognitive legitimacy involves accepting a new type of enterprise granted by some environmental characteristics.

Cognitive legitimacy means that the scientific community accepts the body of knowledge produced by academia as part of the higher education and research system. It can be characterized by scientific publications in journals, conferences and seminars, and books and manuals and the existence of academic disciplines.

A quantitative analysis of controllership publications can be performed using leading accounting journals and journals from related areas. For an academic discipline to have its own identity, two factors must be considered

(Becher, 1989). First, whether it is possible to identify an idiosyncratic set of themes, issues, questions, doubts, or cognitive styles that are supposedly special in some aspect and should differ from other disciplines. Second, whether there are people and institutional entities, including universities, departments, or research centers, dedicated to producing this body of knowledge (Messner et al., 2008).

To verify cognitive legitimacy, we focus on conferences and seminars (USP Conference of Accounting and Controllershship, Anpcont Conference), academic journals (major accounting journals-B1, B2 and B3/Capes), academic disciplines (controllership disciplines in undergraduate programs in Accounting), and books and manuals.

2.3 Previous Studies.

Different studies on sociopolitical and cognitive legitimacy applied to disciplines or fields of knowledge have been performed recently. Among these, we can note studies by Lounsbury and Glynn (2001); Benbasat and Zmud (2003); Rowe, Truex, and Kvasny (2004); Zott and Huy (2007); Messner et al. (2008); Drori, Honig, and Sheaffer (2009); Guah and Fink (2009); and Karlsson and Wigren (2010).

Benbasat and Zmud (2003) analyzed sociopolitical and cognitive legitimacy in Information Systems. They reviewed articles published in MIS Quarterly and Information Systems Research between 2001 and 2002. The study showed that authors in this area make mistakes when trying to define the discipline's main core, and Benbasat and Zmud propose suggestions for redirecting concepts and phenomena.

Rowe, Truex, and Kvasny (2004) studied the cognitive legitimacy of Information Systems using the concept described by leading French authors. Among their results, the researchers helped to identify the field's central core and present the different views of the surveyed authors.

Other studies showed that legitimacy plays an important role in creating new enterprises. Lounsbury and Glynn (2001) discussed business history as a factor in creating organizational identity. Zott and Huy (2007) suggested that new ventures can achieve legitimacy by telling stories. Drori, Honig, and Sheaffe. (2009) showed that legitimacy can be ensured through endorsement from internal members and external partners.

Messner et al. (2008) studied the sociopolitical and cognitive legitimacy of controllership in German-speaking countries (e.g., Germany, Austria, and part of Switzerland). To conduct this study, they interviewed researchers in the area and analyzed publications from German authors in major international journals. The results showed that there were few publications on controllership between 1970 and 2003 (25 articles).

Guah and Fink (2009) investigated whether Health Information Systems, as discussed by scholars in this field, can be considered a term equivalent to Health In-

formatics, according to the approach taken by scholars who do not work in this discipline. There were considerable efforts to establish Health Information Systems as a discipline in itself, rather than simply considering it among the disciplines related to health care. They thus analyzed existing health literature, especially that seeking to identify the discipline's "core" or "essence". The results indicated that authors in the area seek strategies to achieve cognitive and sociopolitical legitimacy for

their discipline.

Karlsson and Wigren (2010) surveyed a sample of 7,260 university employees regarding how legitimacy and social and human capital influence the rise (start-up) of employees. The results showed that publishing in scientific journals and conferences had no significant effect, while publications in non-indexed journals had a negative effect. Publications in popular magazines and public appearances had a positive effect.

3 RESEARCH METHODOLOGY

This section presents the methodological procedures used in this study's framework and selection process and then analyzes the results.

3.1 Methodological framework.

When examining the field of scientific research, it appears that there are several existing methods, which produce different types of results. The organizational, research, and analytical forms depend on the frame of reference adopted by the researchers as well as the question that guides their work. Defining the methodological framework adopted is a key issue because it composes the background that guides the entire study.

Because its purpose is observing, classifying, recording, and disclosing results, the research methodology adopted, according to Andrade (2002), is indicative of the study's purpose. The methodology is concerned with observing, recording, analyzing, classifying, and interpreting the facts without interference from the researchers. The researcher studies, but does not manipulate, the phenomena of the physical and human world.

This study uses a bibliographic and documental procedure. Gil (1999) taught that developing this type of procedure is guided by material that has already been produced, especially books and scientific articles. However, the work also uses documentary research. Based on these studies, we first try to provide a brief presentation of the rules and resolutions.

Finally, regarding the approach, this research can be considered predominantly qualitative because it does not use statistical instruments. Richardson (1999) defined qualitative research as studies that seek to describe the complexity of a certain problem, analyze the interaction of certain variables, and understand and classify dynamic processes experienced by social groups.

3.2 Procedure for Selecting a Theoretical Framework and Research Data.

To select a theoretical framework, research was conducted in the Journal Database of Capes using the words "legitimacy", "sociopolitical," and "cognitive". This research was conducted from April 21 – 28, 2012, and 268 articles were selected. From this sample, the abstracts were read, and the

selected articles formed the basis of the study's theoretical framework.

To generate discussion on sociopolitical and cognitive legitimacy in Brazil, two main sources were consulted. The first was government and representative bodies and effective use by the intended community, and the second was publications in the main accounting journals, materials presented at conferences, books, manuals, and material used in controllership courses offered in accounting programs.

For government bodies, we consulted documents, rules, and resolutions from the Ministry of Labor and Employment and the Ministry of Education, as well as representative bodies like the Federal Council of Accounting, Administration, and Economics. To verify the effective use by the intended community, different empirical studies were consulted (Giongo & Nascimento, 2005; Calijuri, Santos, & Santos, 2005; Santos, Castellano, Bonacim, & Silva, 2005; Borinelli, 2006; Daniel, Dal Vesco, & Tarifa, 2006; Oliveira & Ponte, 2005; Schnorrenberger, Ribeiro, Lunkes, & Gasparetto, 2007; Santos et al., 2008; Fachini, Beuren, & Nascimento, 2009; Medeiros & Rabello, 2010; and Lunkes, Machado, Rosa, & Telles, 2011) to find functions attributed to these organizations.

To identify publications on controllership in major accounting journals according to Qualis (Capes), an analysis based on specificity was used. To select journals, we searched for the term "accounting" and its inclusion in Qualis from the Brazilian Federal Agency for the Support and Evaluation of Graduate Education (CAPES - Coordenação de Aperfeiçoamento de Pessoal de Nível Superior), considering A1, A2, B1, B2, and B3 as the journals with the best status. We chose Qualis for its wide use in ranking research in Brazil, including graduate program evaluations in the country.

Seven Brazilian journals were selected: *Revista Contabilidade & Finanças* [Accounting & Finance Review], *Revista de Contabilidade Vista & Revista* [Journal of Viewed and Reviewed Accounting], *Revista Universo Contábil* [Journal of Universal Accounting], *Revista Contemporânea de Contabilidade* [Contemporary Accounting Review], *Revista de Contabilidade e Organizações* [Journal of Accounting and Organizations], *Revista de Educação e Pesquisa em Contabilidade* [Journal of Accounting Education and Research], and *Revista de Administração e Contabilidade da Unisinos – Base* [Journal of Administration and Accounting of Uni-

sinos – Base]. To select articles, we considered the presence of the word “controllership” or “controller” in the title, abstract, or keywords. The selection period for articles was from 1996 to 2010.

Published articles from two accounting conferences and events in Brazil were also considered, including the USP Conference of Controllership and Accounting (University of São Paulo) and the Conference of the National Association of Graduate Programs in Accounting (Anpcont - Associação Nacional dos Programas de Pós-Graduação em Ciências Contábeis). To select these articles, the words “controllership” or “controller” were searched for in the title, abstract, or keywords. The selection period was from 2001 to 2010 for the USP Conference and 2007 to 2010 for the Anpcont Conference.

4 RESULTS

In order to discuss creating a unique identity for controllership, it is contextualized by identifying aspects related to sociopolitical and cognitive legitimacy.

4.1 Sociopolitical legitimacy.

For sociopolitical legitimacy, governmental and professional representative bodies were analyzed, as were empirical studies on effectively using controllership in organizations and research groups. To consider government agencies, we consulted various documents, standards, resolutions, ordinances, and opinions from the Ministry of Labor and Employment, as well as references to controllership in the Ministry of Education.

The Ministry of Labor and Employment, through Ministerial Decree n. 397, provides that the controller function is listed in the Brazilian Classification of Occupations (CBO - Classificação Brasileira de Ocupações) as a synonym for the occupation accountant.

The Ministry of Education contains normative referen-

ces, as in Opinion CNE/CES n. 67 from June 2, 2003, which regulates higher education. Since then, opinions CNE/CES n. 289 from November 6, 2003, and CNE/CES n. 269 from September 16, 2004, and resolutions CNE/CES n. 6 from March 10, 2004, and CNE/CES n. 10 from December 16, 2004, have regulated, guided, and standardized the basic guidelines for the accounting curriculum.

To verify whether controllership was included as a discipline, the curricula of 230 undergraduate accounting programs in the south of Brazil were analyzed, using data from the Ministry of Education (MEC - Ministério da Educação) collected in February 2010, in addition to the curricula of the 34 federal Brazilian universities listed on the Ministry of Education website (2010) that offered courses on accounting. The twenty institutions that provided summaries electronically on the university website were used for analysis. Data collection occurred in November 2011.

We analyzed books and manuals on controllership, including works that had the terms “controllership” or “controller” in the title. The selected works included the period from 1970 to 2010.

For the Bachelor's Degree in Accounting, according to Pereira, Lopes, Pederneiras, and Mulatinho (2005), on April 12, 1999, the Committee of Experts on Accounting Education (CEE/Contábeis - Comissão de Especialistas de Ensino de Ciências Contábeis) proposed a professional profile and the necessary skills required of new accounting graduates to fulfill their functions as economic agents and be accountable to society.

CEE/Contábeis recommended that 50% of the mandatory content in basic and professional training focus on certain areas. These areas are not names of disciplines but only areas of knowledge, as shown in Table 1.

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Table 1 Summary of the mandatory content related to controllership

Mandatory content for basic and vocational training offered by CEE/Contábeis	
Content	Topics
Managerial Accounting	<ul style="list-style-type: none"> ◆ Cost Methods ◆ Cost Accumulation Systems ◆ Cost Analysis ◆ Decentralization (Transfer Pricing and Profit Center)
Controllership	<ul style="list-style-type: none"> ◆ Information Systems ◆ Planning, Implementation, and Control ◆ Performance Evaluation ◆ Accountability

According to Cornachione Jr. (2004), the document the recommendation of the CEE/Contábeis includes the topics in the accounting curriculum that involve complementary

skills and competencies through regular and elective courses and disciplines, including controllership, as shown in Table 2.

Table 2 Skills and competencies in the optional accounting curriculum

Content	Topics
Controllershship	<ul style="list-style-type: none"> ◆ Information Systems ◆ Theory and Systems Analysis ◆ Strategic, Tactical, Operational, and Budget Planning ◆ Managing Technology and Advanced Production Processes ◆ Evaluating Companies

Source: Cornachione Jr. (2004)

Resolution CNE/CES n. 10/2004 art. 5° stipulates the necessary knowledge for training future accountants, emphasizing that the controllershship discipline is mandatory, as described in section II.

Art. 5° describes that undergraduate accounting courses should include content on the national and international economic and financial situations in their educational projects and curriculum. The courses thus provide unity between international accounting norms and standards in accordance with the training demanded by the World Trade Organization and the peculiarities of governmental organizations, observing the profile defined for graduation.

Item II presents the following content for professional training: specific studies relating to accounting theories, including notions of actuarial activities and quantifying financial information, property, government and non-government organizations, audits, assessments, arbitrations, and controllershship, with distinct applications for the public and private sectors.

The National Council for Scientific and Technological Development (CNPq - Conselho Nacional de Desenvolvimento Científico e Tecnológico) does not include controllershship as an area of knowledge. However, the Directory of Research Groups in Brazil (CNPq) lists 20 controllershship research groups, as shown in Table 3.

Table 3 Research Groups in Controllershship

Group	ISE	Coordinator
Accounting and Controllershship	UNIOESTE	Elza Hofer
Accounting and Controllershship	UFBA	Joseilton Silveira da Rocha
Controllershship	UFSC	Rogério João Lunkes
Controllershship	UNB	Paulo Roberto Barbosa Lustosa
Controllershship	MACKENZIE	Octavio Ribeiro de Mendonça Neto
Controllershship, Development, Society and Environment	UFMT	Renildes Oliveira Luciardo
Controllershship and Economic Management	USP	Reinaldo Guerreiro
Controllershship and Tax Management	USP	Carlos Alberto Pereira
Finance, Managerial/public accounting, and Controllershship	UEFS	Célia Oliveira de Jesus Sacramento
Group for Applied Research in Accounting and Controllershship	UFMG	Poueri do Carmo Mario
Research Group on Accounting and Organizational Controllershship	UFAM	Mariomar de Sales Lima
Center for the Application of Controllershship Systems	USP	André Carlos Busanelli de Aquino
Center for Studies on Accounting and Controllershship	UFSC	José Alonso Borba
Research Group on Controllershship	UFMG	Geova Jose Madeira
Center for Research on Controllershship, Accounting, and Environmental Management	UFMS	Jorge de Souza Pinto
Research on Controllershship and Information Systems	FURB	Ilse Maria Beuren
Accounting, Management Control, and Organizational Development	UNOPAR	Luciano Gomes dos Reis
Management, Control, and Accounting-Financial Measurement	UFPB	Aldo Leonardo Cunha Callado
Laboratory for Managerial Control and Applied Organizational Theories	UFPR	Márcia Maria dos Santos Bortolucci Espejo
Research on Managerial Control	FURB	Jorge Eduardo Scarpin

Source: Adapted from CNPq (2011)

To evaluate the representative bodies, resolutions from three professional representative councils were analyzed, including the Federal Councils of Accounting, Business Administration, and Economics. To regulate these professions, the Federal Council of Accounting names the controller post as a prerogative of the accounting profession. However, there are no details about its functions. The Federal Councils of Business Administration and Economics

do not mention the term controller.

Another investigated line of sociopolitical legitimacy lies in empirical studies on the actual existence of functions in this area. The studies by Giongo and Nascimento (2005); Calijuri, Santos, and Santos (2005); Santos (2005); Oliveira and Ponte (2005); Borinelli (2006), Daniel, Dal Vesco, and Tarifa (2006); Schnorrenberger et al. (2007); Santos et al. (2008); Fachini, Beuren, and Nascimento (2009); Medeiros

and Rabello (2010); and Lunkes et al. (2011) indicated a set of tasks attributed to the controller in organizations. Ten functions were identified that existed in 57% to 93% of the organizations investigated and were attributed to the controller. The functions highlighted in this study include accounting, auditing, control, tax administration, planning, drafting reports and interpretations, and internal control. These functions can be present in an organization, but they may be related to another area or terminology.

4.2 Cognitive Legitimacy.

The cognitive legitimacy of controllership was verified using scientific publications in journals, materials from conferences and seminars, descriptions of academic disciplines, books, and manuals. Journal Publications

The leading accounting journals were consulted, as described in the research methodology. The search produced 18 studies directly related to controllership between 1996 and 2010.

Table 4 Number of publications in leading accounting journals, 1996 to 2010

Journal	Number of Articles											Total Articles	Controllership	Percentage (%)	
	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009				2010
Revista de Contabilidade & Finanças – RCF	-	-	1	1	2	1	-	1	2	-	-	-	261	8	3
Revista de Contabilidade Vista & Revista – RCVR	1	-	-	-	-	-	-	-	1	-	-	-	388	2	1
Revista Universo Contábil – RUC	-	-	-	-	-	-	-	-	-	-	2	-	200	2	1
Revista Contemporânea de Contabilidade – RCC	-	-	-	-	-	-	-	1	-	2	-	-	208	3	1
Revista de Contabilidade e Organizações – RCO	-	-	-	-	-	-	-	-	-	-	-	1	98	1	1
Revista de Educação e Pesquisa em Contabilidade – REPEC	-	-	-	-	-	-	-	-	1	-	1	-	82	2	2
Revista de Contabilidade e Administração da Unisinos - BASE	-	-	-	-	-	-	-	-	-	-	-	-	144	-	0
Total	1	-	1	1	2	1	-	2	4	2	3	1	1.381	18	1

That there were few studies directly approaching the subject (1.30%) corroborates the study by Luciani, Cardoso, and Beuren (2007), who surveyed 18 national accounting journals and related areas (Qualis A, B and C) from 2000 to 2005. To identify sample articles, the term controllership was searched for in the title, abstract, and keywords, and 6 articles were found, or 0.35% of all publications.

Lourensi and Beuren (2011) analyzed the inclusion of controllership in Ph.D. theses defended at FEA/USP from 1996 to 2006. The research population comprised 102 theses defended in the period, and after some adjustments, the stratified sample provided 18 theses (17.65%).

a) Conferences and Seminars

There are Brazilian conferences with titles that include the word controllership, including the USP Conference of Controllership and Accounting and the UFSC Conference on Controllership and Finance. However, these conferences are not exclusively for controllership. They are events at which different accounting subjects are presented and discussed, including controllership.

The Brazilian Conference on Costs, the Anpcont Conference, and the USP Conference have thematic areas in controllership, and the EnANPAD Conference also has controllership as a subject within accounting. The main accounting conferences thus have an area for discussing controllership topics.

The Anpcont Conference and USP Conference on Controllership and Accounting were evaluated in terms

of the number of published articles. The Anpcont Conference had 8 articles on controllership, approximately 2.5% of the total 380 studies. The USP Conference on Controllership and Accounting had 976 published articles, and 37 (3.8%) of these were aligned with controllership.

Beuren, Schlindwein, and Pasqual (2007), from among the proceedings of the Meeting of the National Association of Graduate Studies and Research in Management (EnANPAD - Encontro da Associação Nacional de Pós-Graduação e Pesquisa em Administração) and the USP Conference on Controllership and Accounting from 2001 to 2006, found 118 articles (i.e., 66 articles in EnANPAD representing 0.4% of all approved articles and 52 in the USP conference representing 8.3%). To find these articles, the authors searched for the following terms in the title, abstract, and keywords: controllership, controller, managerial accounting, and management control.

b) Disciplines

A study on including controllership in higher education institutions was conducted using accounting programs in southern Brazil (e.g., Paraná, Santa Catarina, and Rio Grande do Sul). Table 5 shows that, of the 197 programs analyzed, 148 (75%) included controllership as a discipline. In a general analysis, a close relationship is observed between controllership and accounting in undergraduate programs, especially in Santa Catarina, where 87% of the programs included controllership.

Table 5 Global Analysis of Institutions of Higher Education (IHE) with controllershship in SC, RS, and PR

Occurrences	SC		RS		PR		Total	
	No.	%	No.	%	No.	%	No.	%
Grades available for analysis	70	100	65	100	62	100	197	100
IHE that have the discipline Controllershship	61	87	45	69	42	68	148	75
IHE that do not have controllershship	9	13	20	31	20	32	49	25

At the national level, an analysis of the curricula of accounting courses in federal universities revealed that 90% have controllershship as a discipline. These results corroborate the study by Richartz et al. (2012) in Brazilian federal universities, which found that 22 (65%) of the 34 that offered an accounting program included controllershship.

c) Books and Manuals

The cognitive legitimacy analysis was completed by identifying major works and textbooks about controllershship. Figure 1 shows the evolution of the number of publications of books and reference manuals in Brazil.

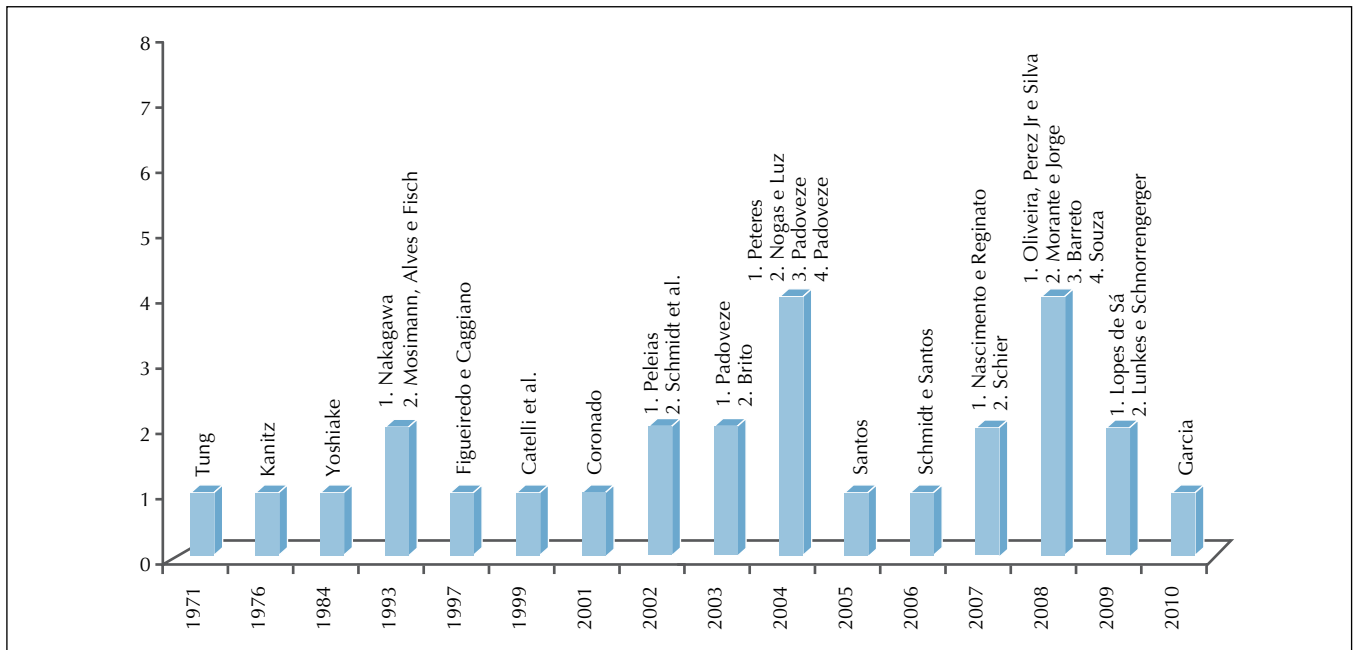
**Figure 1** Major works and reference manuals published in Brazil

Figure 1 shows that 2001 to 2010 was a growth period for the field in the number of books, with approximately 20 books and manuals published. This was especially true for the years 2004 and 2008.

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5 DISCUSSION

Sociopolitical legitimacy related to official bodies is established in Brazil mainly through the Ministry of Education, which outlines recommendations for controllershship and even establishes themes. Resolution CNE/CES n. 10/2004 reinforced this legitimacy by establishing the content of controllershship for professional training in accounting programs.

To represent bodies, Brazil does not have the same level of organization and development as the United States and Germany with separation in different professions. For example, the Controller's Institute of America was created in the United States in 1931 and was changed to the Financial Executives Institute (FEI) in 1962. Germany created its association in 1975, the

Internationaler Controller Verein. This association is a platform for meetings among controllers, studies, and the dissemination of topics related to controllershship. It promotes the exchange of experiences and enables its members to improve their professional qualifications. It acts as a representative body and serves as a model of managerial and operational competence while representing its members in public relations.

The study results show that Brazil does not have this level of development, and the representation of controllers generally concedes to the Federal Council of Accounting.

Conversely, empirical studies show that controllershship or controllers are present in organizations. It

also shows the effective existence of a set of functions attributed to this area, although not always using this terminology. This corroborates Siqueira and Soltelinho (2001), who found in a study on the *Jornal do Brasil* that Brazilian companies sought professional controllers as early as 1962.

The analysis of cognitive legitimacy was conducted using publications in major accounting journals, materials presented at conferences and seminars, descriptions of academic disciplines, books, and manuals.

Eighteen publications in accounting journals were identified (1.3% of all publications in this period). This corroborates studies conducted by Messner et al. (2008) in German-speaking countries, which found little exposure of controllership research both in the publications in international journals and citations in international sources. Between 1970 and 2003, only 25 articles were published in international accounting journals by authors affiliated with institutions in German-speaking countries.

Controllership is also included in major conferences on the subject, including the USP Conference on Controllership and Accounting, the Brazilian Congress on Costs, the Anpcont Conference, and the EnANPAD Conference. Certain legitimacy has been achieved by including exclusive terms for the presentations and discussions in the discipline. Conversely, the number of publications in the area is still not representative compared to the total number of publications. The country still does not have conferences or seminars to exclusively present and discuss current issues in controllership, like the “*Controllingtagung*” in Germany.

Empirical studies presented at events and published in journals show strong adherence to accounting. Among these subjects, we can highlight accounting, auditing, tax administration, control, drafting of reports and interpretation, internal control, and planning.

Legitimacy for controllership was well established, with approximately 75% of accounting programs in southern Brazil offering the discipline. Of accounting programs in Brazilian federal universities, 90% offer the discipline in their curricula. More than 80% of graduate programs in accounting (Master’s and Ph.D.) also include controllership.

Among the issues highlighted in the discipline summaries are planning and control systems, supporting the management process, evaluating performance and results, and information systems.

When comparing these results to those of empirical studies, several common themes arise, such as planning and control. Other subjects highlighted in empirical studies are not the object of study in controllership disciplines, including accounting, auditing, internal control, and tax administration. This finding shows the academic discipline’s adherence to the practice of controllership in organizations using basic terms such as planning and control.

According to Rowe, Truex, and Kvasny (2004) and Messner et al. (2008), an important aspect in consolidating controllership is establishing a set of themes (functions). This aspect, despite the efforts of CEE/Contábeis (Tables 1 and 2), is still not consolidated in Brazil, perhaps due to the lack of clear definitions and the prioritization of the tasks that are established and accepted in practice.

With development, issues such as identifying a set of themes (functions), through discussions on the clear classifications and definitions that are generally accepted in controllership research, are crucial for establishing its own identity. To better understand controllership in Brazil, it is important to conduct more empirical studies in addition to those highlighted in this study (Giongo & Nascimento, 2005; Calijuri, Santos, & Santos, 2005; Santos et al., 2005; Borinelli, 2006; Daniel, Dal Vesco, & Tarifa, 2006; Oliveira & Ponte, 2005; Schnorrenberger et al., 2007; Santos et al., 2008; Fachini, Beuren, & Nascimento, 2009; Medeiros and Rabelo, 2010; Lunkes et al., 2011).

Books and manuals also increased between 2001 and 2010, as shown in Figure 1. Among the basic functions reported in books and manuals are planning, control, and information systems, in addition to accounting. Because these functions are broad, other areas of knowledge can also consider them, which can generate resistance because they cross traditional disciplines. The functions can thus be included in other areas, which, according to Rowe, Truex, and Kvasny (2004), means that one pillar of legitimacy (i.e., having a body of unique content and discussions) is not yet sufficiently established. For Küpper (2005), despite initial reluctance in Germany, the functions of planning, control, and information systems have been consolidated for some time (Mann, 1973; Brausemann, 1980; Welge, 1988; Serfling, 1992; Reichmann, 2001; Hahn, 2001; Schwarz, 2002; Weber, 2004; Küpper, 2005; Horváth, 2006).

Both in Brazil and the United States (Jackson, 1949; FEI, 1962; Heckert & Willson, 1963; Cohen & Robbins, 1966; Vancil, 1970; Willson & Colford, 1981; Roehl-Anderson & Bragg, 1996), controllership is closely linked to accounting. Cost and managerial accounting are also normally treated as separate disciplines in Brazil, but cost accounting is considered a subject in managerial accounting in English-speaking countries.

The subjects proposed by Rowe, Truex, and Kvasny (2004) to establish legitimacy for an area of knowledge are present but not yet fully established in Brazil. While there has been progress in establishing its institutional provisions, the themes remain broad and are not exclusive. For this area’s continuity, there have been advances, but they have been minor.

From the results presented in this study and those reported in the literature (Horváth, 2006), we can highlight the requirements for developing controllership in the coming years: (i) a transformation of the philosophy, (ii)

changes in the functions (themes), (iii) greater participation in decision making, (iv) the use of more management

tools, (v) the decentralization of the organizational structure and controllership, and (vi) dissemination.

6 CONCLUSIONS

The study reached its goal of identifying and analyzing factors related to sociopolitical legitimacy for controllership, including the existence of official and professional representative bodies and its presence and effective use in organizations. The study also identified cognitive legitimacy for controllership using publications in major accounting journals, materials presented at conferences and seminars, the presence of the discipline in accounting programs, and books and manuals.

However, several aspects of this study may limit and bias the results. Studies of this type may have potential bias when using key words to select publications because articles on controllership may not use the specific words used for queries.

The study was also limited to accounting conferences and journals and is therefore not exhaustive. There may be articles on controllership presented at conferences and published in journals from other areas.

Though the study has expanded the scope of issues compared to previous studies, the focus was on aspects related to controllership. Other points on the subject can be explored regarding the functions or applications of controllership, including those discussed in the studies by Benbasat and Zmud (2003); Rowe, Truex, and Kvasny (2004); and Guah and Fink (2009), which may enrich discussions.

For the results, sociopolitical legitimacy in Brazil has its own organizations and standards for controllership. In relation to representative bodies, it does not have the same level of organization and development as the United States and Germany, with separation into different professions. For cognitive legitimacy, Brazil stands out in training requirements, with curricula in higher education institutions and good representation in undergraduate, Master's, and doctoral programs. However, there are opportunities for improvement in terms of presenta-

tions at conferences and publications in journals.

An additional contribution of this study is the identification of opportunities in and the potential for controllership in Brazil, considering both aspects of sociopolitical and cognitive legitimacy. Sociopolitical legitimacy can be increased by strengthening the representative bodies, as in the United States and Germany. For cognitive legitimacy, a trend was found in the number of permanent publications (books and manuals) in the last decade. Opportunities were also identified for creating specific events similar to that of the *Controllingtagung* in Germany, as well as incentives for journal publications.

Including controllership as a discipline in the curricula of undergraduate, Master's, and doctoral programs in Brazil boosts the creation and development of new research groups and the graduation rate of Master's and doctoral students in this area. It also enhances valuable and in-depth discussions and studies, thus contributing to both sociopolitical and cognitive legitimacy.

There are also various potential aspects of legitimacy on which the discipline can and should be designed, including a national community of researchers and aligning research with the international context, fields, or basic cores in the area. Studies on the differences between controllership and managerial accounting (Ahrens, 1996, 1997a, 1997b; Ahrens & Chapman, 2000; Jones & Luther, 2005, 2006; Hoffjan & Wömpener, 2006) are crucial for a better understanding and to avoid overlap or lack of content in the higher education curricula. Sociopolitical legitimacy partly depends on cognitive legitimacy. To this end, it is essential to undertake studies to consolidate such knowledge.

Suggestions for future research include studying the controllership functions, broadening the search by adding other words, and presenting the profile of researched themes and the profile of the members of research groups.

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