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Controllership teaching in stricto sensu postgraduate accounting courses

Enseñanza de la controlaría en los cursos de posgrado *stricto sensu* en contabilidad

Ensino da controladoria nos cursos de pós-graduação *stricto sensu* na área contábil

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Abstract

Purpose: Verify how the teaching of controllership is being approached in *stricto sensu* postgraduate courses in accounting area in Brazil, through content analysis of the syllabi and under the students' perception.

Methodology: The research is classified as descriptive and with a qualitative approach. Data collection was documentary and through narrative interviews. The curricular structure of 17 higher education institutions (HEIs) that offer *stricto sensu* postgraduate courses in accounting area was analyzed. As a complement, the research included the participation of 13 postgraduate students who participated in a narrative interview. To analyze the results, a content analysis technique was used.

Results: The study findings show that the Controlling discipline in postgraduate programs in Accounting Sciences presents common theoretical contents, such as internal control and management systems, but with diversity in educational approaches among institutions. There was emphasis on the need for better integration between teaching and research, in addition to the inclusion of new methodologies and emerging themes. Students recognize the importance of the content for the job market, suggesting greater practical applicability and interaction with professionals as necessary areas of development.

Contributions of the Study: The research results contribute to elucidating gaps in the curriculum of postgraduate courses in accounting related to content covering the managerial area, as well as benefiting both academia and the business sector by qualifying managers according to market demands, boosting better performance and competitiveness of organizations.

Keywords: Controllership Teaching. Postgraduate. Accounting.

Resumen

Objetivo: Verificar cómo la enseñanza de la contraloría está siendo abordada en cursos de posgrado *estricto sensu* en el área de contabilidad en Brasil, a través del análisis de contenido de los programas y bajo la percepción de los estudiantes.

Metodología: La investigación se clasifica en descriptiva y con enfoque cualitativo. La recolección de datos fue documental y a través de entrevistas narrativas. Se analizó la estructura curricular de 17 instituciones de educación superior (IES) que ofrecen posgrados *estricto sensu* en el área de contabilidad. Como complemento, la investigación contó con la participación de 13 estudiantes de posgrado quienes participaron de una entrevista narrativa. Para analizar los resultados se utilizó una técnica de análisis de contenido.

Resultados: Los hallazgos del estudio muestran que la disciplina controladoría en los programas de posgrado en Ciencias Contables presenta contenidos teóricos comunes, como sistemas de gestión y control interno, pero con diversidad en los enfoques educativos entre instituciones. Se enfatizó la necesidad de una mejor integración entre la enseñanza y la investigación, además de la inclusión de nuevas metodologías y temas emergentes. Los estudiantes reconocen la importancia de los contenidos para el mercado laboral, sugiriendo una

mayor aplicabilidad práctica y la interacción con los profesionales como áreas necesarias de desarrollo.

Contribuciones del Estudio: Los resultados de la investigación contribuyen a esclarecer las lagunas en el currículo de los cursos de posgrado en Ciencias Contables relacionadas con los contenidos que abarcan el área gerencial, así como a beneficiar a la academia y al sector empresarial al calificar a los gestores de acuerdo con las demandas del mercado, impulsando el mejor rendimiento y la competitividad de las organizaciones.

Palabras clave: Enseñanza de la Controladoría. Postgrado. Contabilidad.

Resumo

Objetivo: Verificar como o ensino da controladoria está sendo abordado nos cursos de pós-graduação *stricto sensu* da área contábil no Brasil, por meio da análise de conteúdo das ementas e sob a percepção dos discentes.

Metodologia: A pesquisa se classifica como descritiva e com abordagem qualitativa. A coleta de dados foi documental e por meio de entrevistas narrativas. Analisou-se a estrutura curricular de 17 instituições de ensino superior (IES) que ofertam pós-graduação *stricto sensu* na área contábil. Como complemento, a pesquisa contou com a participação de 13 pós-graduandos que participaram de uma entrevista narrativa. Para a análise dos resultados, utilizou a técnica de análise de conteúdo.

Resultados: Os achados do estudo mostram que a disciplina de Controladoria nos programas de pós-graduação em Ciências Contábeis apresenta conteúdos teóricos comuns, como controle interno e sistemas gerenciais, mas com diversidade nas abordagens educacionais entre as instituições. Houve destaque para a necessidade de melhor integração entre ensino e pesquisa, além da inclusão de novas metodologias e temas emergentes. Os discentes reconhecem a importância dos conteúdos para o mercado de trabalho, sugerindo maior aplicabilidade prática e interação com profissionais como áreas de desenvolvimento necessárias.

Contribuições do Estudo: Os resultados da pesquisa contribuem para elucidar lacunas no currículo dos cursos de pós-graduação em ciências contábeis relacionados aos conteúdos que abrangem a área gerencial, bem como beneficiar a academia e o setor empresarial ao qualificar gestores de acordo com as demandas do mercado, impulsionando o melhor desempenho e a competitividade das organizações.

Palavras-chave: Ensino da Controladoria. Pós-graduação. Contabilidade.

1 Introduction

The continuous development of the business environment means that organizations are faced with a number of changes, such as competition, advances in technology, tougher strategies and a greater need for control. In this context, it is important to address the role of controllership in organizations. According to Borinelli (2006), controllership uses multiple fields of knowledge to support the decision-making process of stakeholders. This includes the

analysis of both internal aspects of the organization, such as management, external factors, such as the social, economic and market environment.

During *stricto sensu* postgraduate studies, students' critical thinking is expected to be developed and to promote reflections about the future professionals' work in the field. However, for this professional qualification to take place, during their training, the critical thinking should be stimulated, not through traditional teaching methodologies, but through methods that stimulate cognitive development in the learning process of these students (Klein, Colla, Moreno & Walter, 2022).

Souza (2010) reports knowledge about controllership is disseminated through undergraduate courses in Accounting and postgraduate courses in this area. This combination of academic training at both levels contributes to training individuals. To carry out the activities and functions of controllership, a professional called a controller is required. According to Boff, Beuren and Guerreiro (2008), this professional, who is responsible for the company's controllership, needs to have a broad knowledge of the entire organization and its different areas. This is due to the fact that the success of the company is intrinsically linked to the success of the several areas working collaboratively.

According to Leite, Reif and Lavarda (2018), controllership emerged as a response to macroeconomic transformations that have made business and organizational activities more complex, as well as to the growing need for reliable data and information to assess the company's efficiency and control future projections. According to Lourensi and Beuren (2011), controllership plays an important role in providing performance evaluation and control information for the management process. This contribution is essential to ensure the continuity of the organization, because when its functions are carried out successfully, it helps to manage the company more efficiently.

Lourensi and Beuren (2011) pointed out that in order to carry out controllership activities in an organization, it is necessary to know and understand its methods, principles and concepts. In addition, Lunkes (2013) states that for a professional to be able to assist in any area of knowledge, it is important to know the basic definitions and functions of this area.

Cunha (2020) investigated the teaching of controllership in Master's courses in Accounting sciences and controllership in Brazil. The results show that most of these courses are concentrated in the Southeast region, from 5 and 15 years and are rated 3 by CAPES. The research also shows the subject is mostly compulsory, with a workload of 45 to 60 hours. The professors are mainly aged from 50 and 59, predominantly male, with academic training in the area and experience. Controllership is seen as a strategic organizational function, so the desired profile for the controller involves business knowledge, a holistic vision and financial and strategic planning skills (Cunha, 2020).

Sampaio, Oliveira, Rodrigues, Cavalcante and de Araújo (2020) investigated the subject of controllership in *stricto sensu* postgraduate courses, looking at pre-existing motivations and skills developed during the course. The research identified three main factors: management, motivational, Accounting and financial skills. The ability to influence decisions, improved self-esteem and knowledge of general Accounting stood out as relevant items. The analysis showed that men and professionals from other areas perceive behavioral skills more highly. In addition to it, the linear regression models revealed positive effects of motivational factors on management and Accounting/finance skills.

Despite the broad discussion about the relevance of controllership in supporting the decision-making process in organizations, as pointed out by Borinelli (2006) and the response to macroeconomic complexities highlighted by Leite et al. (2018), there is a theoretical conflict and a gap in the literature regarding coherence between theoretical teaching and professional

practice in *stricto sensu* postgraduate courses. Studies such as those by Souza (2010), Gomes et al. (2011), Almeida et al., Vargas and Rausch (2011), Lima et al. (2013), Cunha (2020) and Sampaio et al. (2020) indicate this gap and the need to investigate the effectiveness of controllership teaching in order to meet the needs of graduate students to the demands of market, analyzing how the course syllabus and the perceptions of postgraduates contribute to this connection.

In view of the above, this study has the following research problems: **How is the teaching of controllership being approached in *stricto sensu* postgraduate Accounting courses in Brazil?** Thus, the aim of this study is to verify how the teaching of controllership is being approached in *stricto sensu* postgraduate Accounting courses in Brazil, by analyzing the content of the syllabus and the perception of the students.

To this end, the contents of the subjects' syllabuses and the perception of postgraduate students in the Accounting area were analyzed in order to provide a detailed analysis of the effectiveness of the teaching of controllership and its practical applicability. This study aims to improve teaching practices and align the academic curriculum with market demands.

The study is justified by the importance of controllership in the business environment, where planning, control and management are essential for the success of organizations (Cunha, 2020). The controller is a fundamental professional for the management of these companies, but there is still a lack of understanding of their specific performance (Vieira; Costa, 2023). So, it is important to investigate the contributions and limitations of controllership in teaching, especially considering the perspective of postgraduate students in the Accounting area. Postgraduate studies, as indicated by studies such as Sampaio et al. (2020), are a critical period for developing more complex skills in management, Accounting and finance.

Understanding the approach to this subject in postgraduate courses can help identify gaps and propose improvements to the curriculum and teaching strategies. Thus, the study aims to improve the teaching-learning process of controllership, strengthening the training of controllers and, indirectly, meeting the ever-changing demands of the business environment. Controllership is one of the most in-demand areas in the Finance and Accounting sector, and the professional controller stands out (Half, 2022).

2 Literature review

2.1 Teaching controllership in *stricto sensu* postgraduate courses

Stricto sensu postgraduate programs focus on furthering scientific training through Master's and doctoral programs that award Master's or Doctoral degrees (CAPES, n.d.). These courses promote scientific discussions that are relevant to improving research (Klein et al., 2022).

In the Controllership subject offered in postgraduate courses, several methodologies are applied to help the students' learning process, since these tools stimulate the development of critical thinking and the association of the content learned. The research by Moreira, de Souza, Araújo and Lima (2020) on the preparation of Problem-Based Learning (PBL) in the discipline of business controllership sought to identify the contributions of this methodology, revealing that PBL had a positive impact on student development and effectiveness. This demonstrates that different teaching methodologies can bring positive results for learning.

Over time, the teaching of controllership has undergone changes. According to Rodrigues (2007), many of the traditional controllership practices, such as Cost Analysis, Financial Statement Analysis and Budget, were no longer adequate to meet the company needs.

In order to meet these demands, new methodologies have emerged, such as Activity-Based Costing (ABC), Balanced Scorecard (BSC), Economic Value Added (EVA), economic management model (GECON) and Theory of Constraints (TOC) that is, it is constantly evolution. Controllershship has therefore continually adapted to new market demands, seeking to offer more effective tools for strategic management and decision-making in companies.

So, it can be seen that the use of new management tools should be included in the syllabus of controllership subjects, stimulating new analyses, critical thinking and the practical application of knowledge in organizations. As teaching evolves, traditional practices are being replaced by modern approaches. This constant updating is important to align the academic curriculum with the demands of the market and to train professionals who are better prepared for the challenges ahead.

Almeida et al. (2011) examined the relationship among the topics covered in the discipline of controllership in stricto sensu postgraduate courses in Accounting sciences and the scientific production of professors in this area. As a result, a diversity of themes was identified in the controllership disciplines, with 35 subjects mapped. However, only 14 of these topics were related to the scientific production of the professors, while 21 had no corresponding research, which suggests a lack of alignment between teaching and research in controllership. On the other hand, Lunkes (2013) argues that in order for a professional to contribute to the foundation of an area of knowledge, they need to understand the basic definitions and functions of this knowledge.

Subsequently, the most improved skills required by professional controllers in postgraduate controllership courses were identified. Araújo, Callado and Cavalcanti (2014) aimed to identify which skills and competencies developed in postgraduate courses in controllership were most required in professional controllers. The main skills identified were financial skills, economic evaluation, Accounting skills and strategic planning. These results reinforced the idea that a postgraduate program can enrich the knowledge of graduates, better enabling them to meet the demands of the market. In addition, the authors emphasized that a postgraduate course can add value to students, as well as preparing them better for the job market.

Pletsch, da Silva and Lavarda (2016) carried out a study to investigate the approach to the content of the discipline of controllership and the roles of the controller in the job market in Accounting courses at universities located in the southern region of Brazil. The authors found that the demands of the job market for Accounting professionals are concentrated on the Accounting and financial processes of companies. They also found that the discipline of controllership meets all these market demands and is also more comprehensive. In addition, the authors found in the study, as well as in previous related studies, that controllership functions such as information systems, planning and control stand out as key elements in this context.

As for the accessibility of the discipline, Vasconcelos, Manzi and Lima (2017) verified the availability of postgraduate courses in Brazil, both master's and doctoral, in the area of controllership, in addition to analyzing the scientific production resulting from these courses. The research showed that programs in the area of controllership are concentrated in just two regions, the Southeast and Northeast of the country. This shows that the other regions lack an understanding of what is being highlighted in the area of controllership at a national level.

According to Lay, Santos and Silva (2017), the main objective of controllership is to provide information effectively and efficiently to support the decision-making process. According to the authors, teaching controllership presents challenges due to the lack of a universal concept or meaning, since the discipline is often approached from different perspectives by different authors, which adds complexity to its teaching, as corroborated by

Coelho, Richartz, Krüger and Zolet (2010). Sampaio et al. (2020) analyzed the perceptions of *stricto sensu* postgraduate students in relation to pre-existing motivations and skills acquired in the controllership discipline. The results revealed three main factors: management skills, motivation and Accounting and financial skills. According to the results, men showed a higher perception compared to women. In addition, professionals from areas other than administration and Accounting had a higher perception of Accounting and financial skills. Finally, it was found that motivational factors have a positive influence on both management skills and Accounting and financial skills.

2.2 Challenges in Controllership teaching

The teaching of controllership faces challenges due to the diversity of theoretical perspectives on its concept. This complexity is amplified by the need to provide relevant information to support decisions. In addition, graduate students recognize the importance of controllership in developing management, Accounting and financial skills, influenced by personal motivations.

Several studies on the subject (Vasconcelos et al., 2017; Sampaio et al., 2020; Moreira et al., 2020; Klein et al., 2022) have shown that the teaching of controllership in *stricto sensu* postgraduate courses plays a relevant role in scientific training and in the development of practical skills in specific areas. Controllership is a constantly evolving discipline that seeks to meet the demands of the job market with trained and up-to-date professionals. In addition, postgraduate courses contribute to the training of professors, making up for the shortage of trained professors in the educational system, since postgraduate courses in controllership cover a variety of topics.

Despite this, there is a need for greater guidance between teaching and research in this area, since these courses aim to train graduates to meet the needs of the market, developing financial, Accounting and strategic planning skills (Araújo et al. 2014). In addition, the discipline of controllership covers essential functions in the job market, such as information systems, planning and control (Pletsch et al., 2016), which help in the learning process through teaching channels, such as postgraduate courses.

3 Methodological procedures

A descriptive study with a qualitative approach was carried out in order to meet the research objective of verifying how the teaching of controllership is being approached in *stricto sensu* postgraduate Accounting courses in Brazil, by analyzing the content of the syllabus and the perception of the students. As Gil (2002) points out, descriptive research is dedicated to describing the characteristics of a given population or phenomenon, or to investigating the relationships among variables with a qualitative approach.

In the first stage, the data collection procedure was documental, by analyzing the syllabuses of the controllership subjects offered in *stricto sensu* courses in Accounting sciences. Subsequently, narrative interviews were conducted with postgraduate students who had studied controllership. For this stage, one of the *stricto sensu* courses that made up the sample was selected in order to analyze the students' perception who had already taken this subject. The aim was to investigate in greater depth the postgraduate students' perception of the controllership teaching, highlighting its impact on the teaching and learning process.

3.1 Data collection

The population was defined using data from the National Postgraduate System, through Sucupira platform during the first semester of 2023. Twenty-seven higher education institutions in Brazil were identified that offer *stricto sensu* postgraduate courses in Accounting. Subsequently, after consulting the websites of the postgraduate programs, we excluded the Higher Education Institutions (HEIs) that do not disclose the course syllabuses, which resulted in a sample of 17 HEIs analyzed.

The syllabuses of the disciplines identified were analyzed considering information such as: name of the discipline, description of the syllabus, objectives and workload. Through a comparative analysis carried out by coding using Excel software, common or distinct elements were identified in the syllabuses and the relevant information was categorized. This process made it possible to understand the approaches and possible influences, and the results were interpreted in the literature and related research.

Therefore, in order to identify the adherence of the content taught in the discipline of controllership, a HEI located in Minas Gerais was selected, which offers master's and doctoral courses. The students were invited to take part in the narrative interview, with the support of the course coordinators, by circulating an organized script with eight open questions, sent to the emails of all students and former students (Master's or Doctorate) who had already taken the subject of controllership or advanced controllership in the postgraduate course in Accounting sciences.

Thirteen postgraduate students took part in the narrative interview. The interview script was based on the researched literature and consisted of 8 questions that characterized aspects such as: academic background, relationship of the content with professional activities and perception of the discipline of controllership. The interview period was June and July, 2023.

Table 1 illustrates the research methodology:

Table 1

Research methodology

Research methodology			
Classification and methodological approach			
Descriptive and qualitative			
Identification of HEIs (Higher Education Institutions) through Sucupira platform			
27 HEIs identified			
Consultation of HEI websites to identify the dissemination of course syllabuses			
Identified 17 HEIs that publish menus			
Identification of Controllershship disciplines and information analysis			
Name of subject	Description	Objectives	Workload
Comparative analysis of the information obtained			
Narrative interview with students to identify the adherence of the content taught in the subjects			
13 interviewees			
Content Analysis			
Pre-analysis	Material exploration (categorization)	Treatment of results	
Analyzed Categories			
Controllershship subject content	Characteristics of the subject: name, workload and nature	Postgraduate students' reports on teaching controllershship	

Source: *survey data*

The content analysis technique was used to analyze the results, considering the objective proposed in this study. The content analysis followed the phases indicated by Bardin (2016), i.e.: pre-analysis, exploration of the material (categorization) and treatment of the results, inference and interpretation. The categories for analyzing and presenting the results were: “Content of the controllership subjects”, “Characteristics of the subject: name, workload and nature” and “Postgraduate students' reports on the teaching of controllership”.

4 Analysis and Discussion of Results

4.1 Analysis of subject content

In order to consult the syllabuses relating to the discipline of controllership, we selected 17 postgraduate programs in the Accounting area (described in Table 2) that offer the discipline of controllership and/or related subjects. The data was then pre-analyzed.

Table 2

Postgraduate Programs in Accounting that offer subjects in the area of Controllership

Institution	Abbreviation	Name of Graduate Program
University of Brasília	UNB	Accounting Measurement
University of São Paulo	USP	Controlling and Accounting
University of São Paulo (Ribeirão Preto)	USP/RP	Controlling and Accounting
Federal University of Goiás	UFG	Accounting Sciences
Federal University of Mato Grosso Do Sul	UFMS	Accounting and Controllership
Federal University of Minas Gerais	UFMG	Accounting and Controllership
Federal University of Pernambuco	UFPE	Accounting Information
Federal University of Santa Catarina	UFSC	Controllership and Governance
Federal University of Santa Maria	UFSM	Controllership, Governance and Sustainability
Federal University of Uberlândia	UFU	Accounting and controlling
Federal University of Espírito Santo	UFES	Accounting and controlling
Federal University of Paraná	UFPR	Accounting and Finance
Federal University of Rio De Janeiro	UFRJ	Accounting and controlling
Federal University of Rio Grande	FURG	Accounting Sciences
Federal University of Rio Grande do Norte	UFRN	Accounting measurement and disclosure
Federal University of Rio Grande do Sul	UFRGS	Controlling and Accounting
Federal Rural University of Pernambuco	UFRPE	Controllership

Source: *adapted from the Sucupira Platform.*

After selecting the Higher Education Institutions that provided syllabi on their websites, the syllabi and records of the controllership courses were collected, as listed on the websites of the academic units of the respective Postgraduate Programs. The material was then explored (categorized).

Table 3
Controllershship Subjects in Postgraduate Programs

Region	IES	Discipline	Workload	Mandatory
South East	UFU	Controllershship	60 hours	Compulsory for the Controllershship line
	UFU	Advanced Controlling	60 hours	Optional
	UFMG	Management Accounting I	30 hours	Compulsory
	UFMG	Management Accounting II	30 hours	Optional
	UFMG	Controllershship and Advanced Finance	30 hours	Optional
	UFMG	Special Topics in Controllershship and Finance	30 hours	Optional
	USP/RP	Controllershship	120 hours	Not disclosed
	USP	Management Control	120 hours	Optional
	USP	Controllershship and Management Accounting	120 hours	Compulsory
	UFES	Management Accounting	60 hours	Not disclosed
	UFES	Topics of Interaction among Controllershship and Organizations	60 hours	Not disclosed
	UFRJ	Decision Accounting	60 hours	Elective
Center West	UnB	Controllershship	45 hours	Optional
	UnB	Advanced Controllershship	45 hours	Optional
	UnB	Government Controller	45 hours	Optional
	UFG	Controllershship	64 hours	Obrigatória para linha de Controladoria
	UFMS	Controllershship and Public Governance	60 hours	Optional
North East	UFPE	Controllershship	60 hours	Optional
	UFRPE	Institutional Analysis and Controllershship	60 hours	Elective
	UFRPE	Controllershship	60 hours	Compulsory
	UFRN	Controllershship	60 hours	Not disclosed
South	UFSC	Management Accounting	60 hours	Obrigatória
	UFSC	Management Accounting Applied to Specific Sectors	60 hours	Optional
	UFSC	Advanced Management Accounting	60 hours	Optional
	UFRGS	Controllershship	Not disclosed	Not disclosed
	UFSM	Controllershship	45 hours	Compulsory
	FURG	Management Control	45 hours	Optional

Source: survey data.

A total of 26 disciplines on controllership or related names, such as management Accounting, were identified and analyzed. The steps followed and the information collected to carry out the content analysis are shown in Table 1.

The analysis was carried out with the aim of investigating the relationship among the subjects mentioned in the syllabuses of the different universities in the sample, as well as examining the workload allocated to each subject and identifying the content that is most similar in the syllabuses. This analysis provided an understanding of the relationship among the subjects and revealed common content patterns. Thus, it was possible to identify the subjects

that have the greatest correspondence in terms of content in the universities' syllabuses and the contributions and limitations of the subject.

When analyzing the syllabuses of the controllership subjects offered in *stricto sensu* postgraduate courses in Accounting sciences at several Brazilian universities, both convergences and divergences in the syllabus were identified. These variations reflect the diversity of pedagogical approaches adopted by the institutions.

About convergence, approximately 80% of the universities have a common basis in their curricula, which includes the theoretical basis of controllership. These syllabuses point to the importance of internal control and integration with information systems and management information. Thus, around 24% of these institutions highlight the relationship between controllership and finance, which suggests an integrated approach in these institutions that helps with financial management.

On the other hand, there is a divergence in the specialization and updating of the topics covered in the syllabuses. Around 18% of universities offer subjects focused on specific niches, such as controllership in the public sector and governance. In contrast, approximately 80% maintain a more traditional approach, focusing on costs and budgets, without incorporating contemporary dimensions such as information technology and ethical issues.

The contributions of the syllabuses focus on the development of analytical skills and preparation for strategic management, with approximately 90% of the institutions offering subjects that prepare students for strategic and decision-making roles. However, limitations are also found, especially in the inconsistency of content among institutions and the lack of approach to modern themes such as sustainability and emerging technologies, which is present in less than half of the syllabuses analyzed.

Based on an analysis of the syllabuses content, it can be seen that, although there is a common basis in controllership subjects, the variations in approaches and content may indicate the challenges facing the educational field of controllership. By offering a number of compulsory and optional subjects, universities allow a certain flexibility in the curriculum and also provide an opportunity for greater standardization and updating of programs in order to better meet the demands of the market and professional practice.

The research by Klein et al. (2022), which points to a focus on the application of methodologies without deeply exploring levels of cognitive development, points to a limitation that can also be seen in the syllabuses of some universities. These often emphasize technical and practical skills without necessarily incorporating a critical approach to the underlying concepts and theories. This converges with the analysis by Klein et al. (2022), suggesting that there is a predominance of “how” to think to the detriment of “what” to think, which can limit the full development of critical and analytical thinking that aids in the training of future controllership professors and professionals.

On the other hand, studies that emphasize the need for methodologies such as Problem-Based Learning (PBL), as explored by Moreira et al. (2020), indicate a move towards overcoming these limitations. The syllabuses that include content such as Activity-Based Costing (ABC), Balanced Scorecard (BSC) and Economic Value Added (EVA), mentioned by Rodrigues (2007), represent an advance on these issues and adaptation to market challenges Araújo et al. (2014) and Almeida et al. (2011) emphasize the importance of the correspondence among the subjects taught and the skills demanded by the market, as well as the scientific production of the professors. Although this is a relevant connection, the syllabuses examined suggest that there is still a disconnect between teaching and research, with many subjects covering topics that are not necessarily aligned with scientific production. This can be seen as

a limitation in the alignment from what is taught and the real needs of the market and the academic community.

The studies by Pletsch et al. (2016) and Vasconcelos et al. (2017) reinforce the relevance of controlling functions such as information systems, planning and control in teaching. The syllabuses that integrate these competencies are in line with market demands and help prepare students to be good technicians and take on strategic roles in organizations. This indicates that, despite the limitations, there are contributions from controlling subjects to the development of practical and strategic skills.

An analysis of the data collected from the university syllabuses revealed that the majority of institutions use different names for their subjects, which can be explained by the lines of research used by each of the educational institutions investigated, which differ from one another. According to Coelho et al. (2010), the subject of controllership does not have a universal concept or meaning, which makes it difficult to teach. In addition, the authors also point out that controllership is usually approached from different perspectives by several authors who investigate it. However, even with the use of different nomenclatures, it is possible to see a similarity among the contents of the syllabuses covered.

Of the 15 terminologies used to name the disciplines, eight (53.33%) incorporate the term 'Controllership'. The second most frequent terminology in the universities is 'Managerial', present in seven of the fifteen names (46.66%). This confirms some of the findings that highlight the importance of management in the controlling functions assigned to the controller in a company, as highlighted by Lourensi and Beuren (2011).

It is important to mention that the subjects of 'Controllership and Management Accounting' were included in both analyses due to the scope of the two main terms. The only subject that differed in terms of nomenclature was 'Decision Accounting'. Despite this, when analyzing the content of the syllabus, it can be seen that it incorporates themes from the other subjects, addressing both management and controllership concepts. This is in line with Lourensi and Beuren (2011), who highlighted the important role of controllership in providing information for evaluating and controlling performance in the management process.

Despite the different nomenclatures used, the results indicate that the controllership disciplines converge in their content, showing a common base of knowledge and essential skills, which highlights the relationship between the management approach in controllership and management Accounting. The similarity of the nomenclatures is reflected in the topics covered, highlighting an area of shared study focused on the control and management of financial and managerial information in organizations.

The diversity of terms used in the disciplines indicates different approaches to management Accounting and controllership. "Management Accounting I" and "Management Accounting II" may indicate a progression of studies. Specific terms, such as "Interaction among Controllership and Organizations" and "Institutional Analysis and Controllership", suggest thematic emphases. "Controllership" is repeated in several disciplines, which highlights its role in organizational control. Terms such as "Controllership and Advanced Finance" point to a focus on financial and strategic complexities. The nomenclatures reflect the breadth of the field and the approaches used in management Accounting and controllership.

Another aspect that can be seen is that some HEIs have more than one discipline that works with controllership content, such as UFU and UnB, which have "Controllership" and "Advanced Controllership" disciplines. In addition, USP, UFES, UFMG, UFRN, UFRPE and UFSC all offer more than one subject that deals with controllership content.

Regarding the workload of the subjects analyzed, 50% of them have 60 hours, which partially corroborates the findings of Cunha (2020), who identified that the predominant

workload varies from 45 and 60 hours. On the other hand, the subjects with the highest workload, 120 hours, represent 12% of the total analyzed in the study.

4.2 Narrative interviews

The second stage of the study was carried out by means of a narrative interview with 13 students who had studied controllership. These students have a bachelor's degree in Accounting and are studying for a *stricto sensu* postgraduate degree in Accounting sciences as master's or doctoral students at a public educational institution located in Minas Gerais. In Table 4, are the questions prepared according to the research literature and presented to the participating postgraduates are as follows.

Table 4
Narrative Interview Script

Question 1	Comment on your academic background and your level of experience in controllership.
Question 2	How do you perceive the teaching of controllership proposed in postgraduate courses and its relationship with the demands of the job market?
Question 3	Describe which contents should be emphasized and/or complemented in the teaching of controllership and which are applicable in practice.
Question 4	Does the teaching of controllership in postgraduate courses make it possible to learn about the skills and competencies required of controllers and/or controllership employees?
Question 5	Comment on the teaching methodologies applied in the subject of controllership and how they influence the teaching-learning process. Also report on the assessment methods applied in the subject.
Question 6	In your opinion, should the subject of controllership be compulsory in postgraduate courses? Is the subject's workload sufficient for the proposed content? Please comment.
Question 7	Do the contents and conduct of the controllership subject promote reflection and possibilities for the development of new research? In what way?
Question 8	What are the possible improvements that could be made in the teaching of controllership in postgraduate courses and the relationship with practice in the organizational environment?

Source: survey data.

In relation to question 1, it was observed that all the interviewees have a bachelor's degree in Accounting sciences, and 31% of them have some specialization. As for practical experience in controllership, 61.5% of the respondents reported having no experience, acquiring knowledge on the subject only through the subjects they had studied. On the other hand, 23% indicated that they had little experience in the area, and only 7.7% of the interviewees reported significant experience, having worked as a controller or internal controls analyst.

However, even without having direct experience with controllership, it is possible they have already experienced some of its functions, since the main objective of it is to provide information effectively and efficiently in order to support the decision-making process (Lay et al., 2017). It is important to note that the interviewees with no professional experience in controllership mentioned that their lack of experience was due to their decision to pursue teaching careers or careers in other areas of Accounting.

Regarding question 2, the content is said to be consistent and applicable to the job market, with comments such as: "I notice that the content is well aligned with what the market needs", "They are relevant and portray the reality of companies" or "I notice the theoretical aspects, often not explicitly exposed in the work environment, greatly favor the perception and understanding of behavioral, decision-making and even strategic lines.". The subject develops

skills such as management, motivation, Accounting and finance (Sampaio et al., 2020). Thus, the comments indicate the content in controllership subjects seeks to highlight empirical studies, i.e. research based on observations and practical experiences, which address contemporary problems.

About the relationship between this theoretical content and practice, criticism arises, such as “There is little or no partnership with market professionals to bring their experiences and demands to be discussed in postgraduate courses, and teaching is restricted to the discourse of strictly academic professionals with little or no practical experience or engagement in the area.” However, there is also recognition of the professors' efforts: “The fact the postgraduate course is academic somewhat distances the teaching of Controllership from the context of the field. practical, although a contrary effort has been made by professors in recent years”.

With regard to question 3, emphasis was placed on the artifacts of controllership, “I believe the emphasis should be on the artifacts of controllership, as there are many”; on controllership in the agricultural sector, “Controllership in Agriculture”; and on possible visits to companies, “One option that could add to the course content would be a visit to a unit of a large company in Uberlândia, where the controllership sector is robust, making it possible for students to have a real and practical notion of controllership”.

Another aspect was the deepening of planning issues focused on management, analysis of management reports and market trends, “The demands of the job market, curriculum alignment, the required skill evolution and the importance of research and innovation”. These aspects corroborate the study by Sampaio et al. (2020), which concludes that controllership discipline in postgraduate courses needs to develop management, motivational skills, focused on Accounting and financial issues.

About question 4, there was a consensus in which everyone said that it is possible to learn about the skills and competencies required of controllers and/or controllership employees. This shows that knowledge of controllership is disseminated in undergraduate and postgraduate Accounting courses (Souza, 2010).

However, it was emphasized that the skills need to be worked on more through contact with practicing professionals, as one of the interviewees said: “although research is discussed in the subject on the skills and competencies required of the controller, the view of someone who practices the profession would also be very enriching”. This connection with professionals in the field could show that controllership manifests itself as a response to macroeconomic transformations and the need for transparent data and information for company evaluations (Leite et al., 2018).

As for question 5, the interviewees pointed out that the content was taught through seminars, lectures, teaching cases, reports and dialogued classes, with a predominance of seminar presentations. It was clear case studies, teaching and practical cases were the most positive way of transmitting the content, because, according to one of the interviewees, “through case studies, students can apply theoretical concepts to real-world situations, developing problem-solving and decision-making skills”. Thus, corroborating the findings of Souza et al. (2020) who found a positive impact on student development and effectiveness through problem-based learning (PBL).

In question 6, 3 students said the subject should not be compulsory, while 10 said that it should be compulsory. Of the interviewees who said the subject should be compulsory, 2 said it should only be compulsory for those studying controllership: “I think it would be interesting to be compulsory for those following the controllership line of research”. This is due because the programs have different compulsory subjects for each of their lines of research, depending on the line of research chosen by *stricto sensu* graduate student in Accounting sciences, they

will have certain subjects which will be compulsory and optional.

Moreover, the interviewees reported the workload of the controllership course they took was enough. When analyzing the syllabus, there was a recurrence of the subject having a 60-hour workload. One of the reports was that the “workload is enough, but the syllabus could be made more flexible by relocating concepts from the job market in line with the theoretical aspects”.

About question 7, all the respondents said the content and conduct of the Controllership subject promote reflection and possibilities for the development of new research, was commented: “Yes, with current debates on relevant topics with gaps in the literature, which allows future research to be explored”. Regarding the way in which these reflections are promoted, the answer was: “Because scientific articles on the topics are discussed in class. This allows students to be in touch with what has been researched in the area and provides insights for future research.”

About the promotion of reflection the course provides, answers were: “Yes, with the reading and analysis of research already carried out and published works, students are instigated during the course, especially in the presentations, to envision the possibility of future research that corroborates or continues these studies” or “Yes, often because it involves strategic issues, artifacts, management systems, and behavioral elements. Thus, the discipline sheds light on different market, teaching and research issues”. This underscores the fact that *stricto sensu* postgraduate courses aim to deepen scientific knowledge (CAPES, s.d) About question 8, it was proposed more active methodologies: “I propose two points: the inclusion of more active methodologies and fewer traditional ones (lectures and seminars) for teaching the content; and the inclusion of more practical cases and real, current examples related to the topics, for a better view of the business environment in which controlling operates.” The question of reflecting on real problems was also answered: “Bring in real reflections on company problems. If the professor is unable to do so, it would be possible to call in a controller to explain some day-to-day issues to the students. Discuss more teaching cases, and let the students propose solutions to the proposed problems.”

Finally, there was an opportunity to look for new controllership professionals to share their experiences, as suggested: “Look for new contacts of professionals from Brazil and abroad so that they can share their experiences”. This confirms during the professional training, critical thinking should be encouraged through methods which stimulate the cognitive development of these students, and not only through traditional teaching methodologies (Klein et al., 2022). When comparing the questions in the survey with the course syllabuses, it can be seen the syllabuses deal with controllership maintenance, planning, technological, decision-making and scientific aspects. The convergence among the survey results and the students' opinions, as well as the literature (Gomes et al., 2011), indicates an alignment among the content taught and the students' expectations, even with the lack of standardization in the syllabuses.

5 Final considerations

The aim of the research was to verify how the teaching of controllership is being approached in *stricto sensu* postgraduate Accounting courses in Brazil, by analyzing the content of the syllabus and the students' perception. The implications of the study are common patterns in controllership teaching in *stricto sensu* postgraduate courses, indicating that despite the diversity in educational approaches and subject names among institutions, there is an alignment around essential theoretical content. This implies that training in controllership in Brazil is, to a certain extent, standardized, as it creates a common knowledge base among students.

The need for greater integration between theory and practice was identified, with the results highlighting a disconnect between teaching and scientific production, as well as a gap among what is taught and the job market demand. This reinforces the need for more effective integration between theory and professional practice. It is also clear that required innovative methodologies and emerging themes, the introduction of new methodologies and the incorporation of themes such as information technology and sustainability, which were identified as areas for improvement in the programs. This reflects the need for curriculum to be constantly updated to keep up with market changes.

The findings reinforce the fact that, even with the advances in traditional teaching methodologies, there is still room for improvement, especially about the contact with professionals in the field, in order to better integrate theory and practice. It can also be seen that most universities have different names for the subject, which can be attributed to the different lines of research used by each of them, which has led to divergences. However, despite the variations in the used names, it is clear there is a similarity in the content examined.

Corroborating the findings of the content analysis, the narrative interviews carried out with the students who took the Controllershship subject highlight the importance of delving deeper into the elements of this area, as they see the applicability of what they have learned in companies. This shows that the students recognize the importance of controllership for companies and society.

The research contributes to reflection on how postgraduate programs in Accounting Sciences can be adjusted to better meet the expectations of the job market, by preparing students to work effectively in the area of controllership. The findings encourage the use of interactive teaching methodologies, such as case studies and seminars, which were well evaluated by the students. This contributes to the development of practical skills that are essential for professional performance.

The research complements the academic literature by providing data on teaching practices and student perceptions in postgraduate courses. By exploring the relationship between the content taught and professional practice, it provides a solid basis for future studies on the subject.

The study limitation, which analyzed 17 programs instead of the 27 initially identified, provides room for future research. The inclusion of interviews with controllership professionals could provide a broader view of how teaching aligns with professional practices.

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