



EFFECTS OF CONTROLLER COMPETENCIES ON THE CORPORATE BUDGET MEDIATED BY ORGANIZATIONAL COMMITMENT

EFEITOS DAS COMPETÊNCIAS DOS *CONTROLLERS* NO ORÇAMENTO EMPRESARIAL MEDIADO PELO COMPROMETIMENTO ORGANIZACIONAL

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ABSTRACT

Purpose: The objective of this study is to investigate the profiles of Bean Counters and Business Partners controllers regarding their interactive use and diagnosis of the budget, with organizational commitment as a mediator.

Method/approach: This is a quantitative, descriptive research study using survey data collected via a structured questionnaire applied to controllers working in the controllership area of the 1,000 largest Brazilian companies listed in the 2021 yearbook of Valor Econômico Magazine. To analyze the results and test the hypotheses, Structural Partial Least Squares Regression (PLS) equations were used.

Main Results: Predominance of the "Bean Counter" profile in relation to the "Business Partner". Positive impact of both profiles on budget use. Organizational commitment had a mediating effect only on the "Bean Counter" profile.

Theoretical/Practical/Social Contributions: The study contributes theoretically by discussing the importance of the controller's profile in uncertain and risk contexts, and provides practical insights to improve organizational processes and boost national development. From a practical point of view, it enables a critical analysis of the necessary changes to the controller's profile, given the profession's relevance to the economy and society, as it is part of the organizational strategy and perpetuity. Socially, the results of this study contribute to improving processes involving company controllers and to boosting national development.

Originality/Relevance: The research is relevant to discussions focused on the controller's profile in uncertain and risky scenarios. By investigating the profiles of controllers and their impact on the interactive and diagnostic use of the corporate budget, mediated by organizational commitment, the study brings an original approach. Its theoretical, practical, and social contributions provide valuable insights into the controller's role and into improving organizational processes, driving the country's development.

Keywords: Controllers. Bean Counters. Business Partner. Budget Usage. Organizational Commitment.

RESUMO

Objetivo: Este estudo visa analisar os efeitos mediadores do comprometimento organizacional na relação entre o perfil dos *controllers Bean Counters e Business Partners* e o uso interativo e diagnóstico do orçamento empresarial.

Método/Abordagem: Trata-se de uma pesquisa quantitativa e descritiva, com coleta de dados *Survey*, por meio de questionário estruturado, aplicado a *controllers* que atuam na área de controladoria das 1.000 maiores empresas brasileiras listadas no anuário de 2021 da Revista Valor Econômico. Para analisar os resultados e testar as hipóteses, foram utilizadas equações estruturais de Regressão Partial Least Squares (PLS).

Principais Resultados: Verificou-se uma relação positiva dos dois perfis – *Bean Counter* e *Business Partner* – com o Uso Diagnóstico do Orçamento (UDO) e Uso Interativo do Orçamento (UIO) do orçamento; entretanto, o efeito mediador do comprometimento organizacional ocorreu apenas para o perfil *Bean Counter*.

Contribuições Teóricas/Práticas/Sociais: O estudo contribui teoricamente ao discutir a relevância do perfil do *controller* em cenários incertos e de risco, fornecendo percepções

práticas para melhorar os processos organizacionais e impulsionar o desenvolvimento nacional. Do ponto de vista prático, permite uma análise crítica sobre as mudanças necessárias no perfil do *controller*, dada a relevância dessa profissão para a economia e a sociedade, uma vez que faz parte da estratégia e da perenidade organizacional. Socialmente, os resultados deste estudo contribuem para a possibilidade de melhoria dos processos que envolvem os *controllers* das empresas, impulsionando o crescimento do país.

Originalidade/Relevância: Este estudo inova ao investigar o efeito mediador do comprometimento organizacional na relação entre os perfis profissionais *Bean Counter* e *Business Partner* e o uso diagnóstico e interativo do orçamento empresarial. Destaca-se, pela análise empírica dessas relações no contexto das maiores empresas brasileiras, abordando uma perspectiva ainda pouco explorada na literatura nacional. Suas contribuições teóricas ampliam o entendimento sobre a influência do comprometimento organizacional em práticas gerenciais, e as contribuições práticas fornecem contribuições para a gestão estratégica dos *controllers*, auxiliando na melhoria dos processos organizacionais; conseqüentemente, contribui socialmente para o desenvolvimento das empresas e da economia nacional.

Palavras-chave: *Controllers. Bean Counters. Business Partner. Uso do Orçamento. Comprometimento Organizacional.*

1 INTRODUCTION

According to Fuh and Tung (1997), the professional profile of the controller aligns with that of a financial executive responsible for accounting functions, including budgeting, planning, audits, tax controls, and other business activities. Since the 21st century, the controlling function has ceased to be restricted to accounting, becoming increasingly specific and closely linked to organizational strategic planning (Beuren & Santos, 2012). For Lavarda et al. (2020), the evolution of the traditional controlling function, previously focused on collecting and presenting data to senior management, highlights its relevance in creating value for organizations.

The activities of controlling professionals focus on key functions such as planning, control, and accounting information systems that are relevant to management and the decision-making process (Borinelli, 2006; Lunkes et al., 2013; Wolf et al., 2015). In the national literature, these professionals are divided into two main profiles: bean counters and business partners (Wiggers et al., 2015; Arenales, 2016; Souza et al., 2020). While business partners stand out for their active participation in strategic decision-making and interaction with senior management, bean counters—previously predominant—have gradually given way to professionals with skills aligned with organizational demands, such as communication, motivation, and negotiation (Karlsson et al., 2019).

The traditional view of the bean counter as a passive professional limited to routine tasks has been replaced by the business partner model, which portrays a versatile professional with advanced technical and managerial skills, capable of adding strategic value to organizations (Richardson et al., 2015). Increased organizational complexity has also required the use of management tools, such as various budget types (zero-based, continuous, flexible, Balanced Scorecard), which support business planning and control processes (Lunkes et al., 2013).

Studies such as those by Kaveski et al. (2021) indicate that the diagnostic and interactive use of budgeting influences both organizational commitment and managerial performance. According to Simons (1995), diagnostic budgeting performs a traditional

monitoring function, whereas interactive budgeting offers flexibility and fosters innovation. The balance between these approaches promotes an organizational dynamic that positively affects performance (Mundy, 2010; Agbejule, 2011).

This study aims to investigate the impact of controllers' professional profiles on the interactive and diagnostic use of budgeting, considering organizational commitment as a mediating variable. The research explores the Bean Counter and Business Partner profiles in Brazilian companies, contributing to the understanding of how these profiles influence management practices and organizational performance.

Controllershship influences contemporary organizational management by transcending its traditional function focused solely on financial accounting and assuming relevant strategic activities. In this context, the professional known as a controller acts directly in planning, control, and the provision of essential accounting and managerial information for decision-making (Beuren & Santos, 2012; Lunkes et al., 2013).

Among the different professional profiles described in the literature, Bean Counters and Business Partners stand out. Bean Counters—traditionally—are characterized by rigorous technical performance, focused on financial accounting, internal controls, and detailed reports. Business Partners have emerged as professionals focused on providing strategic support to senior management, actively participating in decision-making, communication, negotiation, and conflict resolution (Karlsson et al., 2019; Wohleberg et al., 2022).

Several studies have explored how professional profiles influence specific management practices, particularly the interactive (UIO) and diagnostic (UDO) use of the budget. According to Simons (1995), while UDO is associated with monitoring and controlling internal processes and correcting deviations, UIO is characterized by flexibility, innovation, and frequent interaction between managers and subordinates, allowing for quick responses to uncertain and dynamic scenarios (Mundy, 2010; Agbejule, 2011).

However, the literature points to a scarcity of studies that specifically analyze how organizational commitment can enhance the relationship between Bean Counter and Business Partner profiles and the interactive and diagnostic use of the budget. Kaveski et al. (2021) suggest that organizational commitment acts as a relevant mediating factor, capable of directly influencing managerial performance and the use of budgetary control tools. It is, however, necessary to further advance this understanding, especially when analyzing this mediation in the context of different professional profiles.

Therefore, the gap that justifies this study arises: to understand the extent to which organizational commitment acts as a mediator in the relationship between controllers' professional profiles and the specific practices of interactive and diagnostic budget use. Thus, this study differs from others by empirically analyzing these relationships in the context of the largest Brazilian companies, addressing a perspective still little explored in the national literature.

This research proposes to answer the following research question: What is the mediating effect of organizational commitment on the relationship between Bean Counter and Business Partner profiles and the interactive and diagnostic use of the business budget? Therefore, the objective of this study is to investigate the mediating effect of organizational commitment on the relationship between the Bean Counter and Business Partner profiles of controllers and the diagnostic and interactive use of the budget.

This study is justified by the practical and theoretical relevance of management accounting in contemporary strategic management. The analysis of organizational commitment as a mediator offers a relevant practical contribution to managers by

demonstrating how distinct professional characteristics influence the strategic use of budgeting tools. Furthermore, socially understanding these dynamics helps organizations promote more effective management practices, enhancing organizational performance and, consequently, contributing to economic and social development.

Thus, this study is expected to offer theoretical contributions by expanding the understanding of relationships mediated by organizational commitment. In the business environment, it will provide relevant support for effective human resource management and budgeting. In the social sphere, it will highlight the strategic influence of controllers on the economic and social performance of Brazilian organizations.

The research is structured as follows: after this introduction, the theoretical framework with the proposed hypotheses is presented; then, the methodological procedures are described; subsequently, the presentation and discussion of the results are carried out; finally, the final considerations and limitations of the study are presented, along with suggestions for future research.

2 LITERATURE REVIEW

2.1 THE PROFESSIONAL PROFILE OF BEAN COUNTERS AND BUSINESS PARTNERS

The activities and functions related to controlling were the subject of studies by Borinelli (2006), which analyzed 28 Brazilian authors, books, and papers covering the period from 1976 to 2004, as well as 19 works developed between 1949 and 2004. In the national context, it was found that the activities cited by about half of the authors surveyed were the development and management of management information systems (82%) and the provision of support to the management process through information (79%). In the international arena, it was shown—predominantly—that controlling activities include the provision of support to the management process through information (63%); preparation, coordination, consolidation, and advice in the preparation of budgets for different areas (58%); the implementation and maintenance of all accounting records (58%); and, finally, the preparation of financial statements (58%).

In the study by Wohleberg et al. (2022), which examined the diagnostic or interactive use of the budget, moderated by the cognitive biases to which controlling professionals may be subject, a predominance of bean counters was observed, corroborating the findings of Souza et al. (2020). It should be noted that, despite progress in the professional profile in the controlling area, the function linked to accounting remains prevalent, functioning primarily as support rather than as an effective participatory role in companies' decision-making processes. Among the most frequently cited words in the aforementioned study are: budget, accounting, analysis, calculations, collections, consulting, and management.

Research by Lunkes et al. (2013), Wiggers et al. (2015), and Souza et al. (2020) indicates that the business partner profile has not yet been consolidated in the Brazilian organizational context. Fabris et al. (2022) focused on mapping the identity of business partner professionals using the controllers' glossary, based on the understanding that, in Brazil, the terminology represents an accountant with a managerial profile, as cited in the international literature. Therefore, in Brazil, business partners are professionals known as controllers, but only when their profiles align with management and strategic issues, business concerns, and decision-making.

According to Zonatto et al. (2020), by actively participating in the budgeting process and recognizing its relevance, controllers become more committed to the organization,

developing skills such as self-management and proactivity, and fostering the belief that budgets can make them better managers.

Regarding competencies, the profiles of bean counters and business partners differ: while the former is focused on reporting, internal control, and financial analysis—considered basic accounting activities—the latter possesses competencies for active participation in senior management and relevant decision-making processes. This is linked to communication skills, team building, and conflict resolution, reinforced by negotiation and motivation skills (Karlsson et al., 2019). Kaplan and Waelter (2017) state that controllers spend about 70% to 80% of their time performing bean counter activities.

2.2 THE INTERACTIVE AND DIAGNOSTIC USE OF THE BUSINESS BUDGET

Hofmann et al. (2012) state that interactive budget use (UIO) enables regular and personal managerial involvement in the budgeting process, thereby allowing active intervention in subordinates' decision-making. According to Chong and Mahama (2014), UIO can contribute to increased organizational commitment among managers due to greater flexibility, a characteristic related to dialogue and respect for the ideas of subordinates, who can discuss, challenge, and debate together the ways to organize and execute action plans captured in the budgets.

Similarly, Hofmann et al. (2012) highlight diagnostic budget use (UDO) as providing managers with motivation and guidance to achieve goals, in addition to involvement in the occurrence of significant budget deviations, as subordinates receive considerable authority and autonomy. The obligation of managers to monitor and coordinate the implementation of intended strategies can increase organizational commitment, as decisions must align with organizational objectives (Chong & Mahama, 2014).

Regarding budget use, Abernethy and Brownell (1999) argue that the diagnostic budget is used when strategic change is low, when there is little ambiguity regarding organizational priorities, and when the nature of the work is relatively stable, with pre-established and well-understood routines for task execution. For the authors, the interactive budget is used when strategic change is high and when frequent changes occur, requiring quick responses to new market opportunities.

Furthermore, Byrne and Pierce (2018) found that the profile of business partner controllers differs from that of bean counters. Bean counter professionals have clear functions, focused on accounting and financial reporting, while business partners perform decentralized activities. The studies by Kaplan and Waelter (2017) indicate a correlation between rigid budget control and the bean-counter controller profile.

Thus, the following research hypotheses were developed: H1 – The bean counter profile is positively associated with the diagnostic use of the budget; H2 – The bean counter profile is positively associated with the interactive use of the budget. Hypotheses 1 and 2 were developed to test whether the professional profiles of controllers affect the interactive or diagnostic use of the budget.

The use of the budget as a management tool can manifest itself in two main ways: diagnostic (UDO) and interactive (UIO). The diagnostic use of the budget emphasizes performance control, correcting deviations, and achieving predefined goals. The interactive use, on the other hand, allows managers to use the budget as an instrument for dialogue, strategy review, and continuous organizational learning (Simons, 1995).

Research shows that the professional profile significantly influences the choice and manner of using these budgetary approaches. Controllers with a Bean Counter profile tend to

use the budget diagnostically, valuing rigorous control of results, accounting compliance, and the achievement of established goals. This behavior is aligned with a technical approach focused on precision, financial reporting, and monitoring (Kaplan & Waelter, 2017; Wohleberg et al., 2022).

Conversely, controllers with a Business Partner profile act strategically and are more likely to adopt an interactive budgeting approach. This is because their functions involve supporting senior management, actively participating in strategy formulation, and focusing on adaptation and innovation. In this context, the budget serves as a means of communication and objective articulation between areas, promoting involvement and organizational learning (Karlsson et al., 2019; Byrne & Pierce, 2018).

The literature, therefore, shows that the professional profile determines the budgetary style adopted. Kaplan and Waelter (2017) associate diagnostic use with the rigidity and predictability sought by Bean Counters, while interactive use is related to the dynamism required in the work of Business Partners. This theoretical distinction underpins the study's initial hypotheses, which propose positive associations between the Bean Counter profile and UDO (H1) and between the Business Partner profile and UIO (H2).

2.3 ORGANIZATIONAL COMMITMENT AND THE PERFORMANCE OF CONTROLLERS

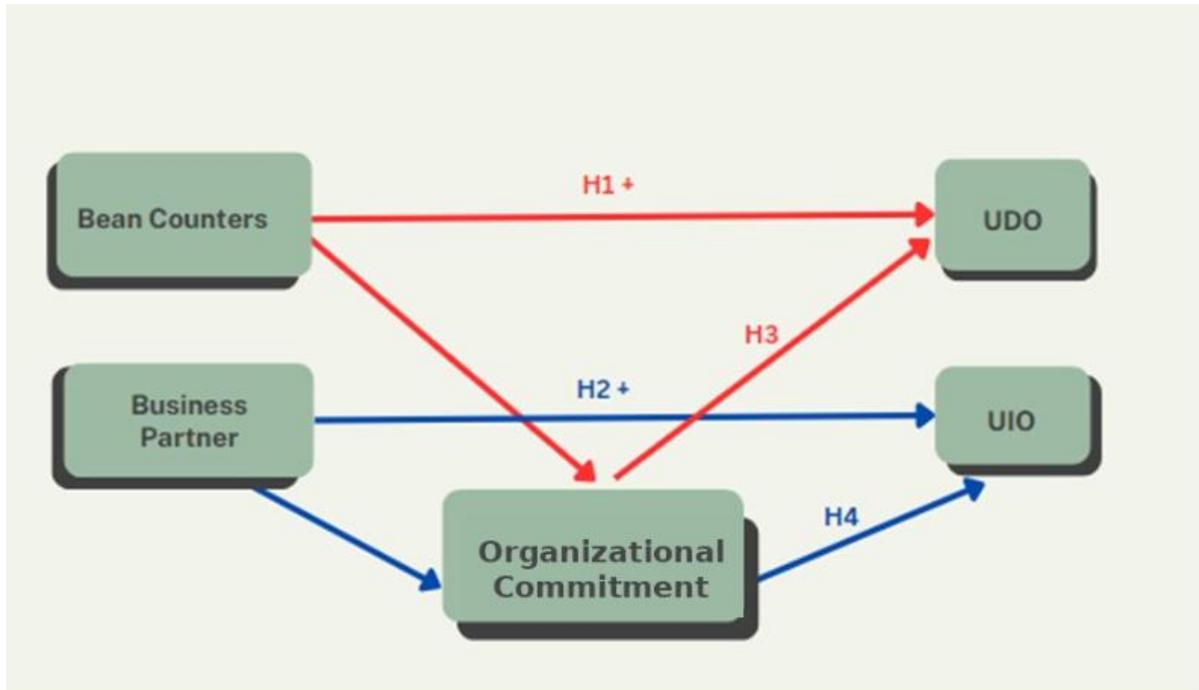
A study by Porter et al. (1974) indicates that individuals with high organizational commitment hold strong beliefs and accept the organization's objectives and values; they are willing to exert considerable effort on behalf of the organization and aim to remain in it. In contrast, individuals with low organizational commitment are motivated by self-interest, whereas highly committed individuals focus on organizational interests (Meier et al., 2019).

Organizational commitment refers to an individual's strong involvement and identification with their organization, reflecting employees' loyalty toward their institution. It is also considered a continuous process of employee expression, both in relation to the organization and in achieving organizational objectives, which can impact the Management Control System (MCS) and improve the performance of activities (Hendri, 2019). The study by Guidini et al. (2020) showed a positive relationship between the budgetary configuration adopted by companies, organizational commitment, and organizational performance.

A study by Kaveski et al. (2021) shows that the diagnostic and interactive use of the budget influences managerial performance, with this influence mediated by organizational commitment and also direct. According to the same authors, organizational commitment fully mediates the relationship between the use of the budgetary control system and managerial performance, indicating that how managers use the budgetary control system affects managerial performance only when managers are committed to the organization.

In this sense, the other hypotheses of this study were developed: H3 – Organizational commitment has a mediating effect on the association between the bean counter profile and the diagnostic use of the budget; H4 – Organizational commitment has a mediating effect on the association between the business partner profile and the interactive use of the budget. Hypotheses 1, 2, 3, and 4 were formulated and tested based on the relationship depicted in Figure 1.

Figure 1.
Theoretical Model of the Research



The theoretical model of this study analyzed the relationships and significance of the proposed hypotheses, considering both the direct links between the variables and the mediating effect of organizational commitment. This approach allowed for the identification of the influence of organizational commitment on the other variables, offering a more comprehensive understanding of the interactive and diagnostic use of the budget.

Organizational commitment (OC) is understood as the psychological bond between the professional and the organization, reflected in identification with institutional values and the willingness to contribute to organizational objectives (Meyer et al., 1989; Hendri, 2019). Although the performance of controllers is not directly examined in this theoretical model, OC is addressed for its ability to influence relevant organizational behaviors, such as budget use. Kaveski et al. (2021) demonstrate that OC acts as a mediator between control systems and managerial performance, strengthening the link between professionals and management instruments.

In this study, organizational commitment (OC) is proposed as a mediating variable between controllers' professional profiles and budget use. It is expected that OC will intensify the positive effect of the Bean Counter profile on the diagnostic use of the budget (H3), as this profile—feeling more committed to the organization—tends to adopt rigorous control practices aligned with institutional objectives. In the case of the Business Partner profile, hypothesis H4 proposes that OC mediates its relationship with the interactive use of the budget by fostering an environment of trust and dialogue, which are necessary for participatory and strategic practices.

The literature, however, still lacks empirical studies that jointly validate these mediations, thereby justifying the proposal's originality. Furthermore, investigating differences in the effects of OC on the Bean Counter and Business Partner profiles contributes to a better understanding of the adoption of budgetary control levers in organizations.

3 RESEARCH DESIGN

The objective of this study was achieved through descriptive research using a quantitative survey. As a research instrument, an adapted, structured, and validated questionnaire was used, composed of five blocks and 20 questions, which gathered information on the controllers' profile, the diagnostic and interactive use of the budget, organizational commitment, and the socioeconomic profile of the respondents. The form was created using the Google™ Forms survey management application and sent via the LinkedIn™ platform, with prior invitations to each potential respondent, between October 6 and December 6, 2022, limiting responses to one submission per IP (Internet Protocol) address. The research instrument was sent through the aforementioned social network to 500 controllers, resulting in 77 responses.

To improve the instrument used, a pilot questionnaire was sent to three accounting professors specializing in management accounting and to three professional controllers, one with a background in business administration and the others in accounting, who collaborated in structuring and adapting the instrument. There were no incomplete responses due to the platform's form configuration, which required respondents to complete all requested questions before proceeding with the questionnaire, thereby validating all returned responses.

The sample population consists of Brazilian controllers working in the 1,000 largest Brazilian companies, as ranked by Valor Econômico in its 2021 yearbook. In this sense, Hair Jr. et al. (2005) state that the population relates to the totality of elements that possess a set of common characteristics and may refer to a group of people that one intends to study.

The study was guided by three constructs—the interactive use of the budget, the diagnostic use of the budget, and organizational commitment—to anticipate how the professional profile of controllers affects the use of the business budget. Regarding the validation of the applied research instrument, the literature references are shown in Table 1.

Table 1.
Foundations of the Research Questionnaire

Constructs	Latent Constructs	Source	Question(s)
Budget Use	Diagnostic Use	Hansen and Van der Stede (2004); Neitzke (2015)	Q11
	Interactive Use	Abernethy and Brownell (1999); Neitzke (2015)	Q12
Controllers: Professional Competencies	Bean Counters	Burns and Baldvinsdottir (2005, 2007); Emsley (2005); Morgenson and Humphrey (2006); Souza et al. (2020)	Q1 to Q10
	Business Partner		
Organizational Commitment		Mowday et al. (1979).	Q13
Respondent Profile			Q14 to Q20

The research questionnaire was formulated with a brief greeting, an explanation of the research to the sample population, introductions to the academics involved, a description of the questionnaire structure and average response time, and the students' email addresses. The opening section also emphasized the research's academic purpose and the guarantee of participants' anonymity through the confidentiality of respondents' personal and professional data. In addition, it included the assignment of copyright, a reiteration of the research's ethical

commitment, and an Informed Consent Form. The remaining blocks of the questionnaire are structured as follows:

Block 1 – Controller Profile: this block consists of 10 questions aimed at identifying respondents' profiles, specifically whether they are bean counters or business partners. To determine the values, the average of the responses to the questions was calculated. Results greater than three indicate a business partner profile, while results less than or equal to three indicate a bean counter profile. To achieve the objective proposed in this block, the following questions were asked: 1) What are the five (5) main activities and tasks performed in your daily work?; 2) To what extent is your work determined by the needs of the accounting function and the needs of business unit managers (senior management)?; 3) How much of your daily work time is spent interacting with personnel from the accounting/controlling department and the business units (senior management)?; 4) If you receive simultaneous requests from the accounting function and the business unit (senior management), and both are considered relevant, which one are you likely to address first?; 5) To what extent do you see your role in the organization as part of the accounting function or as part of the business unit (support to senior management)?; 6) In terms of operational decisions, in the past year, to what extent did you: present information and analyses; recommend actions to be taken; question the plans and actions of operational executives; 7) In terms of strategic decisions, to what extent, in the last two or three years, have you: presented information and analyses; recommended actions to be taken; questioned the plans and actions of operational executives?; 8) To what extent do you agree with the following statements: my job allows me to make my own decisions about the execution schedule; my job allows me to make many decisions on my own; my job provides autonomy for decision-making?; 9) To what extent has authority been delegated to the appropriate senior manager regarding the following classes of decisions? (Please answer in relation to the authority exercised in practice, rather than the authority prescribed in your company's regulations): development of new products or services; hiring and firing of administrative employees; selection/decision of major investments; allocation of budgetary resources; pricing decisions.

Block 2 – Diagnostic use of the budget: composed of question 12 and four sub-items, this block addressed the diagnostic use of the budget. **Block 3 – Interactive use of the budget:** formed by question 13 and six sub-items, this block addressed the interactive use of the budget. **Block 4 – Organizational commitment:** This block aimed to collect information on respondents' commitment to their organizations. It is composed of question 14 and nine (9) sub-items, measured using a five-point Likert scale. **Block 5 – Respondent Profile:** This block surveyed the qualifications of the study participants and consisted of 7 questions.

The analysis of the collected data was carried out using descriptive statistics, followed by exploratory factor analysis (EFA) and Structural Equation Modeling (SEM). The GPower and SmartPLS™ version 3.3.9 software were used for data processing. The sample was considered sufficient based on a sample size calculation performed using GPower software, adopting the following parameters: F-test, medium effect size ($f^2 = 0.15$), significance level of 5% ($\alpha = 0.05$), statistical power of 95% ($1 - \beta = 0.95$), and four predictor variables. The calculation indicated a minimum sample size of 73 respondents, validating the robustness of the sample. The variables and constructs with the most predictors were parameterized (Ringle et al., 2014).

The mediating variable in the study is organizational commitment, related to the diagnostic and interactive use of the budget. In studies with small samples, the use of SmartPLS™ statistical software is recommended; accordingly, this software was used in this

research to test the hypotheses and verify the reliability and convergent and discriminant validity of the constructs (Hair Jr. et al., 2017).

According to Hair Jr. et al. (2005), the model is estimated in five steps: (i) specification of the structural model; (ii) construction of the measurement model; (iii) estimation of the path model; (iv) evaluation of the measurement model, comprising Cronbach's alpha (α), Dillon–Goldstein's rho, composite reliability (CR), convergent validity (AVE), discriminant validity using the Fornell–Larcker (FL) criterion, and cross-factor loadings; and, finally, (v) evaluation of the structural model, which includes internal and external variance inflation factors (VIF), R^2 , F^2 , beta values of the structural model, and p-values, in order to verify the confirmation of the hypotheses of this study.

4 RESULTS

This section presents the analysis and discussion of the results from applying the research instrument. In addition, statistical analyses were performed to test the proposed hypotheses and achieve the study objectives. The analysis examined the impact of the controllers' profile on the interactive and diagnostic use of the budget, while accounting for the mediating effect of organizational commitment. The relationships between controllers' professional competencies and the effects observed in the business budget context are explored.

4.1 RESPONDENT PROFILE

The profile of the respondents is presented through the analysis of responses to questions 14-20, which relate to the professional profile, including budget, time spent in the position, experience in the function, academic background, age, and gender.

Regarding the function performed in relation to the budget (Q14), most participants (44.16%) have been working for up to 2 years, indicating a significant presence of professionals in the initial stages of their controller positions. This proportion is similar to that reported by Fabris et al. (2022), who also found that 44.16% of respondents had up to 2 years of experience in the position. The majority of participants (62.34%) stated that they are responsible for the complete management of the sector or company budget, involving budget preparation, monitoring, and control. This proportion is higher than that found in the study by Wohleberg et al. (2022), which indicated that 52% of respondents had this level of responsibility.

Regarding the position held (Q15), the controller role was most frequently reported by respondents, representing the majority of responses, followed by coordination, directorship, financial controller, and CEO positions. This result is comparable to that of the study by Dal Vesco et al. (2014), which also highlighted the controller role as one of the most common in the field of controlling.

Regarding time spent in the position (Q16), most controllers reported up to 2 years of experience (44.16%), followed by 3 to 5 years (29.87%) and 6 to 10 years (16.88%). These data contrast with those presented in the study by Fabris et al. (2022), in which the average time in the position was 11 years, indicating a higher turnover in the controller function in the study under analysis.

In terms of academic background (Q19), the majority of respondents have completed a postgraduate degree (71.43%), which is consistent with the controller profile mapped by Dal Vesco et al. (2014) and also close to the findings of Wohleberg et al. (2022), which indicated specialization rates of 88% and 80%, respectively. These results are also similar to those

reported by Fabris et al. (2022), which indicate that a large proportion (77.78%) of controllers have one or more *lato sensu* specializations focused on controlling, taxation, and business management.

The predominance of male controllers was also identified in the studies by Wohleberg et al. (2022) and Fabris et al. (2022), with a significant proportion of 74% and 66.66%, respectively. The predominant age group among controllers is between 26 and 45 years old (78%), with most professionals being between 36 and 45 years old (49.4%) and between 26 and 35 years old (28.6%). These results are consistent with the profile reported by Wohleberg et al. (2022), which indicated an average age of 40 years, and with that reported by Fabris et al. (2022), which indicated an average age of 39 years.

Based on these comparisons, this study presents results that are similar to and complementary with those of previous studies, providing a comprehensive view of the profile of controlling professionals and assisting in identifying trends and challenges in the field.

4.2 PROFILE OF CONTROLLERS

Based on the research data, from Question 01, “**List five (5) main activities and tasks performed in your daily work,**” the five main activities and tasks performed in the daily work of controllers are as follows: tax and levy management, with 37 participants (48.1%) reporting this as a central activity in their professional responsibilities; cost control, with 77.9% highlighting this as one of the main tasks they perform regularly; accounting records, mentioned by 27.3% as a relevant activity in their daily work; preparation and analysis of financial statements, indicated by 68.8% as one of the main tasks performed; and control of company managers in relation to key financial indicators, highlighted by 71.4% as a priority activity in their duties.

This information reflects the research participants' responses and demonstrates the priority activities of the surveyed controllers. Therefore, it is observed that, among the five most cited activities, three are linked to essential accounting functions, and two are related to organizational strategy. Thus, the analyzed question, when interpreted in isolation, shows the predominance of the bean counter profile (60%) over the business partner profile (40%), which is consistent with the study by Souza et al. (2020). This finding points to greater involvement in accounting activities, reinforcing the predominance of the bean counter profile, in line with Kaplan and Waelter (2017), who state that controllers spend approximately 70% to 80% of their time on activities pertinent to the bean counter profile.

Similarly, Question 2 – Block 1 (“**Q2. To what extent is your work determined by the needs of the accounting function and the needs of business unit managers [senior management]?**”) corroborates the findings of Question 1. When questioned on this topic, there is again a predominance of the accounting function over strategy, as 6.49% stated that almost all of their work is determined by the accounting function; 19.48% indicated that much of their work is determined by the accounting function; 45.45% stated that their work is equally determined by the accounting function and the needs of business unit managers; 18.18% mentioned that much of their work is determined by the business units; and 10.39% reported that almost all of their work is determined by the business units. These data reflect participants' perceptions of the influence of accounting demands and business unit managers' needs on their daily work.

This study finds results similar to those of Kaplan and Waelter (2017) and Souza et al. (2020), in which the activities occupying most of the time of the surveyed controllers are inherent to the bean counter profile. As demonstrated, 71.43% of respondents focus on

accounting needs. In comparison, 28.57% focus exclusively on top management, indicating the predominance of the bean-counter controller profile, in line with the studies by Kaplan and Waelter (2017) and Souza et al. (2020).

In response to the question “**Q3. How much of your daily work time is spent interacting with personnel from the accounting/controlling department and business units (senior management)?**”, participants provided the following answers: 7.8% reported that almost all of their time is spent with accounting/controlling personnel; 20.8% mentioned that much of their time is dedicated to accounting/controlling personnel; 42.9% stated that their time is equally distributed between accounting/controlling personnel and business units (senior management); 26.0% indicated that they spend a substantial amount of time with business unit personnel (senior management); and 2.6% reported that almost all of their time is spent with business unit personnel (senior management). These data reflect the distribution of participants’ daily work time between the accounting/controlling department and business units.

The findings in Question 2 corroborate those found in Question 3; however, at this point, regarding daily time spent with accounting and business units, the same percentages (28.6%) are observed in alternatives “a, b, d, and e,” while alternative “c” points to a division of tasks tending toward an equal distribution between the two areas. This converges with the findings of Kaplan and Waelter (2017) and Souza et al. (2020), since most respondents perform, most of the time, activities related to accounting needs, which are common to the bean counter profile. Therefore, regarding the time dedicated to daily work, there was no predominance of one profile over the other.

Regarding the business partner and bean counter profiles, Byrne and Pierce (2018) explain that the bean counter has very clear descriptions of activities, generally involving accounting and financial reporting. In contrast, the business partner's activities are diffuse and decentralized. However, the following question introduces a scenario of action in situations considered relevant, focusing on the controller’s priorities: “**Q4. If you received simultaneous requests from the accounting function and the business unit (senior management) and both are considered important, which of the two are you likely to address first?**” When considering simultaneous and relevant requests from the accounting function and the business unit (senior management), participants provided the following responses: 2.6% stated that they would almost certainly address the accounting request first; 9.1% indicated that they would probably address the accounting request first; 28.6% mentioned that they would have the same probability of addressing either request; 41.6% reported that they would probably address the business unit request first; and 18.2% highlighted that they would almost certainly address the business unit request first.

These data reveal controllers' preferences for prioritizing requests. The responses reflect the need to balance the demands of the accounting function and the business units, taking into account the relevance of each and the requirements of strategic decision-making.

In cases of simultaneous, urgent requests, 59.8% would address business unit requests first; 28.6% would address either request; and 11.7% would address the accounting request first. Regarding their function in the organization, most respondents (49.4%) indicated they are part of both areas. In comparison, 15.6% indicated they belong exclusively to the accounting area, and 35.10% indicated their function is part of the business units, as shown in Table 5. Regarding the division of activities, Goretzki and Messner (2019) explain that poor task assignment within the business hinders and weakens the business partner's identity.

When participants were asked how they view their role in the organization in relation to the accounting function and the business unit (support to senior management)—“**Q5, to what extent do you see your role in the organization as part of the accounting function or as part of the business unit (support to senior management)?**”—the following responses were obtained: 2.6% reported that they see themselves almost entirely as part of the accounting function; 13% indicated that they primarily see themselves as part of the accounting function; 49.4% mentioned that they see themselves equally as part of both the accounting function and the business unit; 26% reported that they primarily see themselves as part of the business unit; and 9% indicated that they see themselves almost entirely as part of the business unit.

These results reveal different perspectives on how controllers perceive their role in the organization. Some identify primarily with the accounting function, while others see themselves as more connected to the business unit and as supporting senior management. The diversity of responses reflects the variety of approaches and focuses in controllers’ work, underscoring the importance of a clear, shared understanding of their role within the organization.

Question “**Q6. In terms of operational decisions, in the last year, to what extent did you: present information and analyses; recommend actions to be taken; question the plans and actions of operational executives?**” aimed to ascertain the frequency of controllers’ involvement in operational decisions over the past year.

Regarding operational decisions, 92.21% of controllers provided information and analyses frequently or very frequently, while only 7.79% did so sometimes. Regarding recommendations for action, 84.42% of respondents indicated making recommendations frequently or very frequently, 15.58% sometimes, and 5.19% rarely. When questioning the plans and actions of operational executives, 64.94% reported doing so frequently or very frequently, while 29.87% did so sometimes. Therefore, the results indicate a significant strategic orientation within organizations, characteristic of controlling professionals identified as business partners. Studies by Byrne and Pierce (2018) found that decentralized activities indicate a business partner profile.

The statements above support the findings of “**Q7. In terms of strategic decisions, to what extent, in the last two or three years, have you: presented information and analyses, recommended actions to be taken, questioned the plans and actions of operational executives?**” This question aimed to collect data regarding respondents’ stances on strategic-level decisions over the past two or three years. Regarding strategic decisions, 90.79% of controllers presented information and analyses frequently or very frequently, while only 9.21% did so sometimes. As for recommendations for action, 79.73% of respondents indicated making recommendations frequently or very frequently, and 20.27% indicated sometimes. When questioned about challenging the plans and actions of operational executives, 72.46% reported doing so frequently or very frequently, while 27.54% did so sometimes. By comparing the responses, it can be concluded that involvement in operational decisions is greater than involvement in strategic decisions, both in the presentation of information and analyses, and in recommendations for actions and questioning the plans and actions of operational executives; that is, at the operational level, professionals present more information and recommendations.

Therefore, differences are observed in how operational executives’ plans and actions are questioned, with strategic issues being questioned more frequently. These results are aligned with the studies by Wolf et al. (2015) and Karlsson et al. (2019), which identified the

gradual emergence of business partners within organizations at the expense of bean counters. According to these studies, business partners must combine the specific competencies of controlling with organizational objectives and, to fulfill this role, must actively participate in decision-making processes focused on strategy, control, and performance evaluation.

Regarding the autonomy of the function, as addressed in “**Q8. To what extent do you agree with the following statements?**”, the questions were: My job allows me to make my own decisions about the schedule for performing my work; my job allows me to make many decisions on my own; my job provides autonomy for decision-making. Regarding autonomy to make their own decisions, most respondents (26%) reported sometimes having autonomy over their work schedules. Next, 22% reported frequently having this autonomy, and 23% reported rarely having it. Only 6% of respondents stated that they never have this autonomy. Regarding the possibility of making many decisions on their own, 28% answered that they sometimes have autonomy to make many decisions independently. Next, 26% reported frequently having this autonomy, while 7% reported rarely having it. Only 3% stated that they never have this autonomy. Regarding the statement that my job provides autonomy in decision-making, most respondents (31%) reported frequently having autonomy at work. Next, 22% answered that they sometimes have this autonomy, 17% answered that they have this autonomy very frequently, and 6% answered that they rarely have autonomy to make decisions at work. Only 1% of respondents stated that they never have this autonomy.

The following question was designed to address authority, autonomy, and delegation: “**Q9. To what extent is authority delegated to the appropriate senior manager regarding the following classes of decisions? Development of new products or services; hiring and firing of administrative staff; selection/decision of major investments; allocation of budgetary resources; pricing decisions.**” Regarding development of new products or services, 26% responded that authority is frequently delegated to the senior manager for decisions related to this area; 21% indicated that there is little delegation; 16% stated that delegation is very frequent; 8% reported that there is no delegation of authority in this area (no delegation); and 6% reported that authority is completely delegated.

Regarding *hiring and firing of administrative staff*, 25% responded that authority is frequently delegated to the senior manager for decisions related to hiring and firing; 18% indicated that there is little delegation; 16% stated that delegation is complete; 11% reported that there is no delegation of authority in this area; and 7% reported that delegation is very frequent.

Regarding *selection/decision of major investments*, 31% indicated that there is little delegation of authority to the senior manager in decisions related to major investments; 18% responded that authority is frequently delegated; 11% reported that delegation is very frequent; 10% stated that there is no delegation of authority in this area (no delegation); and 7% indicated that delegation is complete (complete delegation).

Regarding *allocation of budgetary resources*, 29% responded that authority is frequently delegated to the senior manager in decisions related to budget allocation; 17% indicated that there is little delegation in this aspect; 11% stated that delegation is complete (complete delegation); 6% reported that there is no delegation of authority in this area (no delegation); and 14% indicated that delegation is very frequent.

With respect to *pricing decisions*, 27% responded that authority is frequently delegated to the senior manager; 21% indicated that there is little delegation in this aspect; 16% stated that delegation is complete (complete delegation); 8% reported that there is no

delegation of authority in this area (no delegation); and 5% indicated that delegation is very frequent.

About the sub-items of the question highlighted above, respondents were instructed to indicate the authority exercised in practice rather than the authority prescribed in the company's regulations. The results reveal respondents' perceptions regarding the delegation of authority to senior managers across different decision-making areas. In some areas, such as product development and pricing decisions, delegation is more frequent. In contrast, in other areas, such as the selection or decision-making for major investments, most respondents perceive limited delegation.

This information can help companies assess how authority is delegated across different areas and identify opportunities to improve the distribution of responsibilities and decision-making throughout the organization. The data from Block 1 show that controllers spend most of their time performing activities related to the "bean counter" profile, corroborating the studies by Kaplan and Waelter (2017) and Souza et al. (2020). Meanwhile, the results regarding the characteristics of controllers demonstrate competencies peculiar to the "business partner" profile, similar to the study by Wohleberg et al. (2022), given the preponderance of autonomy in the function and the degree of involvement in the decision-making process.

4.3 DIAGNOSTIC USE OF THE BUDGET

Question 10 aimed to identify the diagnostic use of the budget (DUB): **Q10. To what extent is the budget used to... track the team's progress toward goals; monitor team results; compare team results with expectations; and evaluate the team's competence in developing the planned activities/tasks?** Regarding *tracking the team's progress toward goals*, 31% responded that the budget is very frequently used for this purpose; 30% responded that the budget is frequently used; 13% reported that the budget is sometimes used for this tracking; 2% responded that the budget is rarely used; and 1% stated that the budget is never used to track the team's progress.

Regarding *monitoring team results*, 30% responded that the budget is very frequently used to monitor team results; 30% of respondents indicated that the budget is frequently used for this monitoring; 13% reported that the budget is sometimes used for this purpose; 5% responded that the budget is rarely used; and 2% reported that the budget is never used to monitor team results.

Regarding *comparing team results with expectations*, 30% reported that the budget is frequently used for this comparison; 27% indicated that it is very frequently used; 15% reported that it is sometimes used; and 5% reported that it is rarely used. Regarding *evaluating the team's competence to develop the planned activities/tasks*, 24% responded that the budget is sometimes used to evaluate the team's competence; 23% responded that the budget is frequently used for this evaluation; 22% reported that the budget is very frequently used for this purpose; 6% responded that the budget is rarely used; and 2% of respondents reported that the budget is never used to evaluate the team's competence.

The results indicate how the budget is used as a diagnostic tool in organizations to monitor goals, track results, compare outcomes with expectations, and evaluate team competence. Most responses indicated that the budget is frequently or very frequently used for these purposes, demonstrating its diagnostic value. The budget constitutes a form of control over operational activities and, according to the studies by Hofmann et al. (2012), in the UDO (Unit of Decentralized Operations), subordinates receive a certain degree of work

autonomy, contributing to organizational commitment, which is aligned with the findings of Chong and Mahama (2014).

4.4 INTERACTIVE USE OF THE BUDGET

The following question investigated the interactive use of the budget (UIO): “**Q11. To what extent is the budget used to...**” Regarding *promoting discussions in meetings between superiors, subordinates, and peers*, 36% responded that the budget is frequently used to promote discussions in meetings between superiors, subordinates, and peers; 20% of respondents answered that the budget is very frequently used for this purpose; 17% of respondents reported that the budget is sometimes used to promote discussions; 3% responded that the budget is rarely used; and 1% of respondents stated that the budget is never used for this purpose.

Regarding *stimulating continuous challenge and debate of budgetary assumptions, presuppositions, and action plans*, 32% responded that the budget is frequently used to stimulate continuous challenge and debate of budgetary assumptions, presuppositions, and action plans; 24% of respondents answered that the budget is very frequently used for this purpose; 14% of respondents reported that the budget is rarely used for this purpose; and 7% responded that the budget is never used.

Regarding *uniting the team(s)*, 28% responded that the budget is frequently used to unite the team(s); 16% of respondents indicated that the budget is very frequently used for this purpose; 14% reported that the budget is sometimes used for this purpose; 3% responded that the budget is rarely used; and 2% of respondents stated that the budget is never used to unite the team(s).

Regarding *encouraging the team to focus on common issues*, 26% responded that the budget is frequently used to encourage the team to focus on common issues; 25% of respondents stated that the budget is very frequently used for this purpose; 9% of respondents reported that the budget is occasionally used for this encouragement; and 2% responded that the budget is rarely used.

Regarding *encouraging the team to focus on critical success factors*, 25% responded that the budget is frequently used to encourage the team to focus on critical success factors; 20% of respondents stated that the budget is very frequently used for this purpose; 6% of respondents reported that the budget is rarely used for this purpose; and 2% responded that the budget is never used.

With regards to *developing a common vocabulary among the team*, 25% indicated that the budget is frequently used to develop a common vocabulary among the team; 24% of respondents stated that the budget is very frequently used for this purpose; 9% of respondents reported that the budget is occasionally used for this purpose; and 3% responded that the budget is rarely used.

The results reveal how the budget is used interactively within organizations to promote discussion, stimulate debate, unite the team, provide opportunities to focus on relevant issues, and develop a common vocabulary among team members. Most respondents reported that the budget is frequently or very frequently used for these interactive purposes.

The question above addresses the interactive use of the budget as a driver of strategy, and its use by controllers denotes professionals who are better prepared to manage risks and uncertainties (Braumann et al., 2020). Contrary to the previous question, the results did not support the predominance of the business partner profile, unlike the research by Wohleberg et al. (2022), which found it predominant. This study showed that, in terms of strategies, the

results are balanced. In this sense, the study by Souza et al. (2020) indicates the lack of consolidation of the business partner profile in Brazil.

4.5 ORGANIZATIONAL COMMITMENT

The question **“Q12. Evaluate to what extent the situations described below characterize your organizational commitment to the organization you work for”** sought to ascertain organizational commitment through the following sub-items. Regarding *“I am willing to dedicate great effort beyond what is normally expected of me in order to help the organization succeed”*, the majority of respondents (55%) agree and are willing to dedicate significant effort beyond what is normally expected of them, indicating a high level of commitment to contributing to organizational success; 19% completely agree with this statement, and 3% are neutral.

Regarding *“I tell my friends that this is a great organization to work for”*, which concerns recommending the organization to friends as an employer, 35% completely agree with this statement, 28% agree, and 12% are neutral. Regarding *“I would accept practically any type of task assignment in order to continue working in this organization,”* 16% strongly agree with the statement, 22% agree, 23% are neutral, 7% disagree, and 7% strongly disagree.

Regarding *“I believe that my values and the organization’s values are very similar,”* 36% agree, suggesting a perceived alignment between personal and organizational values; 29% are neutral, 8% disagree, and 4% strongly disagree. Regarding *“I am proud to tell others that I am part of this organization,”* 38% of respondents agree, 27% are neutral, 10% disagree, and 2% strongly disagree. Therefore, most respondents report feeling proud and satisfied to be part of the organization.

With respect to *“this organization truly brings out the best in me for carrying out my activities”*, 31% of respondents agree, 29% are neutral, 13% disagree, and 4% strongly disagree. Despite these results, 31% agreed with the statement, suggesting they feel motivated and inspired to give their best at work. Regarding *“I am extremely happy to have chosen this organization to work for over others”*, which reflects satisfaction with having chosen the organization, 25% of respondents agree, 36% are neutral, 12% disagree, and 4% strongly disagree. The majority agreed with the statement, suggesting they are happy and satisfied with their choice. Regarding *“I really care about the future of this organization,”* 52% agree that they care about the future of the organization where they work, 23% are neutral, and 2% disagree.

Finally, regarding *“for me, this is the best organization to work for”*, 30% agree, 19% are neutral, 8% disagree, and 2% strongly disagree. These results demonstrate significant organizational commitment among respondents, with many expressing positive feelings, pride, and satisfaction in being part of the organization. Furthermore, the data indicate that most respondents feel motivated to exceed expectations, share positive experiences with others, and care about the organization's future.

Based on the collected data, most respondents agree with the statements regarding organizational commitment. The strongest agreements are related to pride in being part of the organization, concern for the organization's future, and willingness to contribute to the company's success. Some statements elicit a significant number of neutral responses, suggesting that not all respondents have a clear or strong opinion on specific aspects of organizational commitment. Therefore, the results of this research corroborate those of Lavarda et al. (2020).

4.6 MEASUREMENT MODEL

Concerning the research measurement model and for analysis and assessment of construct adequacy, the following were observed: internal and composite reliability, as well as discriminant and convergent validity, as proposed by Hair Jr. et al. (2017). The research instrument consists of five blocks of questions, distributed among the variables of the model under analysis. Table 2 presents the measurement model, demonstrating the validity and reliability of the constructs.

Table 2.
Measurement Model

Convergent Validity and Reliability			
Constructs	AVE	Cronbach's Alpha	Composite Reliability
Organizational Commitment	0.604	0.879	0.902
Controller Profile	0.362	0.851	0.876
Diagnostic Use of the Budget – UDO	0.869	0.920	0.943
Interactive Use of the Budget – UIO	0.814	0.928	0.943

Note: Cronbach's Alpha > 0.70; Composite Reliability > 0.70; Average Variance Extracted (AVE) > 0.50. Source: Authors' elaboration.

Based on factor loadings, AVE, Cronbach's alpha, and Composite Reliability, validity is observed when the AVE coefficient is above 0.50, and reliability is confirmed when composite reliability and Cronbach's alpha exceed 0.70, thus indicating the reliability of the constructs (Hair Jr. et al., 2017). Therefore, the measurement model meets the reliability assumptions: the lowest Cronbach's alpha is for the controller profile construct, at 0.851, as shown in Table 2. Conversely, the lowest AVE among the constructs (controller profile) is 0.362, which is below the threshold recommended by Hair Jr. et al. (2017). Regarding composite reliability, all indices exceed 0.70, indicating adequate construct reliability.

4.7 STRUCTURAL MODEL

To test the hypotheses proposed in this study, the bootstrapping technique was used. This non-parametric approach allows evaluating the statistical significance of various PLS-SEM results, such as path coefficients, Cronbach's alpha, HTMT, and R² values. The results of these analyses are presented in detail in Table 3. This robust statistical approach provides a reliable basis for interpreting the results and supporting the study's conclusions.

Hypothesis H1 proposed a positive relationship between the bean counter controller profile and the diagnostic use of the budget. Given the result ($p < 0.05$), this relationship was confirmed, indicating that, among controllers in the largest Brazilian companies, there is a positive association between the bean counter profile and the diagnostic use of the budget. This positive relationship was also identified in the study by Lavarda et al. (2020). Hypotheses H2 and H3 were also confirmed, both with results of ($p < 0.05$). Hypothesis H2 proposed a positive relationship between the business partner controller profile and the interactive use of the budget, and the results confirmed this relationship.

Table 3.
Structural Model

Relationship between Constructs	Hypothesis	P-value	Result
PC/BC → UDO	H1 – The bean counter profile is positively associated with the diagnostic use of the budget	0.001**	Confirmed
PC/BP → UIO	H2 – The business partner profile is positively associated with the interactive use of the budget	0.000**	Confirmed
OC → PC/BC → UDO	H3 – Organizational commitment has a mediating effect on the association between the bean counter profile and the diagnostic use of the budget	0.000**	Confirmed
OC → PC/BP → UIO	H4 – Organizational commitment has a mediating effect on the association between the business partner profile and the interactive use of the budget	0.058*	Rejected

Note: $N = 77$; * $p > 0.05$; ** $p < 0.05$; PC = BC/BP Controller profile (bean counter and business partner); OC = Organizational Commitment; UDO = Diagnostic Use of the Budget; UIO = Interactive Use of the Budget; R^2 = Organizational Commitment (0.333); Diagnostic Use of the Budget (0.372); Interactive Use of the Budget (0.429).

Organizational commitment, as a mediating variable, only affected the diagnostic use of the budget, as proposed in H3; however, it did not affect the interactive use of the budget. It is noted that OC has a positive effect on UDO but has no direct effect on UIO ($p > 0.05$). In H4, the mediating effect of organizational commitment between the business partner profile and UIO was tested, leading to the rejection of this hypothesis. Therefore, organizational commitment did not demonstrate a significant mediating effect on the relationship between the Business Partner profile and UIO. This result may indicate that the strategic and collaborative performance of Business Partners is independent of the level of commitment to the organization, since this profile already presupposes direct and continuous involvement with management. In this regard, the study by Lavarda et al. (2020) emphasizes that face-to-face communication between managers and subordinates, along with budgetary flexibility and adaptation through the interactive use of the budget (UIO), contributes to organizational commitment.

5 FINAL CONSIDERATIONS

This study aimed to investigate the Bean Counter and Business Partner controller profiles regarding the interactive and diagnostic use of the budget, with organizational commitment as a mediating variable. To verify the hypothesized relationships, the study employed descriptive research methods and collected data via a previously tested, structured questionnaire administered to a sample of 77 active controller professionals working in the 1,000 largest Brazilian companies. The results indicate the non-rejection of hypotheses H1, H2, and H3, in line with Lavarda et al. (2020), who found that the diagnostic and interactive use of the budget are important mechanisms that shape controllers' behavior in relation to organizational activities and objectives.

The results of the present study indicate that the profiles of the surveyed controllers, both bean counters and business partners, are positively related to the diagnostic and interactive use of the budget, similar to the findings reported by Wohleberg et al. (2022). In their study, when investigating whether the interactive and diagnostic use of the budget is influenced by heuristics, despite the prevalence of bean counter profile competencies, the authors found a predominance of the bean counter profile in the diagnostic use of the budget

and of the business partner profile in the interactive use of the budget. Regarding the mediating effect of organizational commitment, the bean counter profile predominated among those with a diagnostic use of the budget (UDO). Of the four hypotheses tested in this research, only one was rejected—H4, which conjectured the mediating effect of organizational commitment between the business partner profile and the interactive use of the budget. Regarding the rejection of H4, it is relevant to note that the sample population originates from organizational contexts in which managerial cultures characterized by communication with subordinates and other flexible features of UIO may already lead to organizational commitment.

This research found a predominance of the bean counter profile, similar to the results reported by Souza et al. (2020) and Wohleberg et al. (2022), with operational activities and decision-making involvement prevailing. However, the insights from Byrne and Pierce (2018) highlight that the business partner profile is more diffuse than the bean counter profile, and the same authors describe it as ambiguous, conditional, and uncertain.

Based on the analyzed data, the profiles of both controllers and bean counters, as well as business partners, are positively associated with the interactive and diagnostic use of the budget. However, the mediating variable “organizational commitment” only exerts effects on the bean counter profile regarding the diagnostic use of the budget, corroborating the findings of Lavarda et al. (2020). According to these authors, the diagnostic or interactive use of the budget inspires loyalty, willingness to remain, and managerial effort toward organizational objectives and values, which, in turn, leads to increased organizational commitment.

Regarding the theoretical, practical, and social contributions of this research, the proposed discussions focused on the controller’s profile—particularly in the context of uncertain and risky economic scenarios—are theoretically relevant. In practical terms, the study allows for a critical analysis of the necessary changes to the controller’s profile, given the profession's relevance to both the economy and society, as these professionals are part of organizational strategy and sustainability, and also provide informational support to the decision-making process. The study also offers social contributions, given the potential to improve processes involving controllers within companies, thereby fostering national development.

This study presents limitations, including potential biases in participants’ responses that may reflect desired practices rather than actual occurrences. Furthermore, a sample composed of controllers from different segments, as determined by the ranking used, makes it difficult to generalize the results. For future research, it is recommended to investigate the relationships among controllers’ profiles, budgeting mediated by organizational commitment, and organizational learning capacity within specific segments. It is also relevant to explore the gender gap in the field of controlling, considering the still-limited participation of women.

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