


Controllership in micro and small companies: A bibliometric study

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ABSTRACT

Controllership presents itself as an instrument capable of assisting senior management in planning their strategies in the formation of competitive companies for the market. Thus, the present work aims to analyze the functions of the controllership area that can be implemented in Micro and Small Companies. To this end, the content analysis method was used, to map the existing literature on the subject, with journals published between 2011 and 2021, on the SPELL platform, in which predominant characteristics in the implementation of controllership in these small organizations were identified. The main result found was that in 70.59% of the publications the authors used field research to prepare the research, and with regard to the controllership tools used in Micro and Small Companies, the management of costs and cash flow appear as the most described in the researches explored.

Keywords: Controllership, Micro and Small Enterprises, Decision Making.

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INTRODUCTION

The growth of micro and small enterprises (MSEs) has achieved a prominent role in the Brazilian economic scenario, since it represents 53.4% of the GDP in the trade sector and 36.3% in the service sector (SEBRAE, 2014). According to Sebrae (2019), which carried out a survey applied to MSEs, between May and August 2019, these companies face difficulties with the management of their capital and that about 52% of the participants (owners of micro and small companies) admitted to needing training in the area of financial control and management (SEBRAE, 2019).

Thus, controllership presents itself as an important sector for business management, as it plays the role of planning and outlining control techniques that make it possible to analyze the activities and generate the necessary information for the entity's decision-making in a timely manner (SANTOS; MACEDO, 2019). Professionals in this area are responsible for filtering what really matters for a strategy aligned with organizational objectives in order to ensure the continuity of the company.

Beuren and Miller (2010, p. 60) highlight that controllership can either be a department implanted in the organizational structure, or it can only be implemented its activities. In the latter case, as an extension of accounting and management support, with emphasis on internal controls and information supply.

By considering only the option of implementing activities and not necessarily a sector, an excellent tool can be found for micro and small companies that seek to develop and better organize their processes, considering that it can be very costly to create a specific sector to carry out such activities, and some of them still have a lean structure.

In this context, Joaquim and Macêdo (2020, p. 11) point to the possibility of having an external controllership, with a fixed-term contract, which provides a lower cost for the interested entity. Thus, regardless of specific characteristics, it is perfectly possible to adapt controllership to the size and needs of each company (FERNANDES; GALVÃO, 2016).

The aforementioned authors also mention that the lack of planning, organization and financial-patrimonial control are verified in most MSEs - pointed out as causes of *death* in many of them (SEBRAE, 2014). Thus, the need for professionals within these companies capable of performing the functions of *controller* (FERNANDES; GALVÃO, 2016).

In view of the highlighted need to control the strategic, economic and financial activities of MSEs and the quality of the information that controllership can bring to decision-making processes, this article seeks to answer the following question: which functions of controllership are preponderantly pointed out by studies published in Brazil as applicable to small and micro enterprises?



In order to solve the proposed problem, the general objective of analyzing the functions of the controllership area that are pointed out by the Brazilian accounting literature as applicable in small and micro companies is presented. Regarding the specific objectives, the following are presented: (i) to review the controllership literature and its application to small and micro enterprises; (ii) demonstrate the importance of controllership for small businesses; and (iii) to highlight the forms of implementation of the control area in micro and small companies.

The study is justified by its contribution to the expansion of studies on the subject in the academic area, because with regard to the research carried out in the area of control, they are more focused on large companies, to the detriment of such techniques of high management in small enterprises, in studies by renowned authors in the area such as Beuren and Miller (2010), Schmidt, Martins and Santos (2014) and Manzatti (2015). At the organizational level, its importance can be evaluated by the need to use controllership mechanisms that help managers of micro and small companies in their strategies and decision-making.

The article is structured in 5 sections, the first of which is this introduction. The second section brings the theoretical review, where the concept and potentiality of the control sector in MSEs is addressed, as well as the panorama of these companies in Brazil. In the third section, there is the methodology, here it is reported how the research was developed. In the fourth section, the discussion is made, in which the results obtained with the studies of other authors are compared with the results obtained. Finally, the conclusions are presented.

THEORETICAL REVIEW

CONTROLLERSHIP AND ITS POTENTIALITIES

Initially, the control area had its attributions and concepts based on accounting, aimed at the use of resources efficiently and effectively, to achieve business objectives (TAMBOSI, 2021). Subsequently, controllership became an internal sector of organizations, responsible for consolidating the information that revolves around the company's activities, supporting managers in decision-making (FERNANDES; GALVÃO, 2016).

Tambosi et. al (2021, p. 04) in a more contemporary view, define controllership as the area that acts to ensure the effectiveness of internal and external management processes, so that all those involved have access to the information necessary for the execution of their work. Oliveira, Perez Júnior and Silva (2011, p.5) also attribute to this department the responsibility for the design, preparation, implementation and maintenance of the integrated system of operational, financial and accounting information.

The person responsible for the controllership sector is called *controller*. Francisco et al. (2013, p. 69) point out that although the *controller* coordinates an information system that contains



management data, this does not replace the figure of the manager, who will continue to have the power of decision-making.

Still on the figure of this professional, for Oliveira (2015), due to its multifunctionality, the individual must have knowledge in the field of accounting and finance, information management systems, information technologies, legal aspects of business and business vision, quantitative methods, computerized processes for the production of goods and services. Thus, the *controller* must have diverse skills and vast knowledge, so that he can move through different areas.

Although different concepts are presented, it can be noted that in these definitions, there are aspects that lead controllership in the same direction, which is to seek to gather information that is in fact relevant to those who need to decide how to follow the organization, and the fact that it is directly linked to the management process. Controllership has an important function in companies, to support managers for the strategic management of the future (BEUREN; STHOFF; STEDILE, 2010).

Going a little deeper into the framing of this sector in an organization, Borinele (2009) attributes to it the purpose of management (management process), exercise of control, definition of goals, meeting the needs of managers, economic management and the modeling of information systems. It classifies it under three aspects: conceptual, procedural and organizational.

The controllership develops several functions according to the needs of the company and its size, and can act in production, finance, accounting, among others (SANTOS; MACEDO, 2019). Such functions validate the importance and adequacy of controllership to any branch and size of companies.

According to Fernandes and Galvão (2016, p. 04), controllership is well accepted in medium and, especially, large companies. The aforementioned authors attribute the lack of more specific studies in the area of controllership, which demonstrate its importance as a management tool, to its resistance in micro and small companies.

THE IMPORTANCE OF CONTROLLERSHIP TOOLS FOR MICRO AND SMALL BUSINESSES

Based on the fierce fight for a space in the competitive market and the desire of companies to remain firm, Monteiro and Barbosa (2011, p. 40) emphasize that the survival of companies depends more and more on a subsidized management of efficient and accurate management information for good performance. This concise information results in a more rational decision-making process, providing the maximization of profitability and profitability of the business.



Decision-making processes, according to Barbosa and Monteiro (2011), define which paths direct companies to achieve their objectives. Thus, information becomes necessary for managers to conduct their companies in the environment where they are inserted.

In this sense, controllership presents itself as an instrument, capable of assisting senior management in planning their strategies to become competitive in the market. This is focused on information management for internal users, as it is a monitoring department of a company, responsible for bringing efficiency to management (CASAGRANDE; PACHECO; PANOSSO, 2017).

Santos and Miranda (2016), in their research whose objective was to show the importance of controllership in micro and small companies, found that the constant improvement of management in MSEs is essential for survival in the business environment. They attributed to controllership an important role in this process, where the steps followed in the decision making of managers are identified and analyzed, which is useful for any company, whether small or large.

Barbosa and Monteiro (2011) believe that the application of controllership concepts in small companies would reduce the mortality of these companies, because by gathering timely information, the company can stay ahead of the adversities that may arise in the market. And so, use internal control as a tool to strategize and achieve goals.

According to Ferronato (2015), as the owner partners in the smallest companies have a direct connection with the departments, the owners themselves can elaborate the control, together with the accountant's consultancies who will present information and suggest ways to follow to meet the business needs. In this way, this internal command is done in a simple way, and even so, it contemplates the institution's objectives, with regard to the organization and control of activities.

Although well accepted in medium and large companies, controllership as a management tool encounters resistance among MSEs, due to the need for technical knowledge and personal skills in the administrative area (FERNANDES; GALVÃO, 2016). This is because, in some cases, this lack of skill comes from the manager himself, who in small companies, tends to be the owner, and these, in turn, do not pay attention to differentiating costs from expenses, profitability, liquidity, among other points, ignoring the principle of the entity.

Still on the perspective of acceptance of information control in small companies, the authors, cited above, defend the use of controllership elements in MSEs, starting from the point that the smaller the company, the smaller its transactions will be and the less the work of the person responsible for consolidating this information (FERNANDES; GALVÃO, 2016).



OVERVIEW OF MICRO AND SMALL ENTERPRISES IN BRAZIL

Micro and Small companies have a specific legislation, Law No. 123/2006, which classifies them according to their revenue and number of employees. Micro-enterprises are classified with annual revenues of up to R\$ 360 thousand, employing up to 9 employees in the branches of commerce and services, and up to 19 employees in the industrial sector. While small companies are those that have a turnover of R\$ 4.8 million per year, with a staff of 10 to 49 people in the trade and services sector or from 20 to 99 in industry (BRASIL, 2006).

Still on the General Law of MSEs, it gives them a different treatment, as to the form of collection and other points that end up favoring them. MSEs, therefore, have a more simplified form of tax collection, easier access to credits and the market, and also flexibility in the fulfillment of labor and social security obligations (BRASIL, 2006).

Although the individual impact caused by a Micro and Small Enterprise (MSE) is at first glance small, the collective effect caused by smaller enterprises is indispensable for most regions (SARANGO-LALANGUI; SAINTS; HORMIGA, 2018). Recent research highlights the important representativeness of Micro and Small Enterprises in the Brazilian economy, where they are responsible for 30% of the country's Gross Domestic Product (GDP) and make up 99% of Brazilian businesses (MINISTRY OF ECONOMY, 2020).

Thus, Lunardi and Dolci et. al (2017) point out that small enterprises can help a country achieve and sustain its socioeconomic development, with the generation of jobs and income distribution. And yet, in more developed countries, they can help in the production of patents and job creation for professionals who work with high technology.

In 2020, despite the pandemic situation experienced, which increased business mortality rates, especially in the field of small businesses, 626,883 micro and small companies were opened across the country. Of this total, 85% were micro-enterprises and 15% were small-sized enterprises (SEBRAE, 2020). This fact is due to the growth in entrepreneurship, which is increasingly present in the country.

In a broader context, MSE mortality scholars (MAHAMID, 2012; ROPEGA, 2011; SANTINI et al., 2015), point out three elements that are extremely important for the survival of these companies in the market, they are: the knowledge of management in administrative processes related to the market and customers; the conduct of financial management; and external elements (crises, interest rates, the pandemic itself, among others) (ANAGUSKO; ARAKI; MOSER, 2020). According to the aforementioned authors, these factors can be better worked on if there is a predisposition to implement controllership processes, because, "while the first two elements are obviously related to control, it can also be argued that a company that performs good controllership practices will be more likely to react more effectively and quickly to external shocks."



(ANAGUSKO; ARAKI; MOSER, 2020, p. 64). These are the points that highlight controllership in the strategic planning of organizations.

METHODOLOGY

In order to carry out and better develop a research, it is necessary to use methods that will bring specific characteristics to the article and thus make it possible to classify it. Thus, the present work is classified, according to Beuren (2014), in terms of its objective, procedure and approach, respectively, as exploratory, bibliometric and mixed (qualitative-quantitative).

Raupp and Beuren (2014, p. 80) characterize that exploratory research occurs when one has little knowledge of the theme and seeks to know the subject in greater depth in order to make it clearer or build important questions for the conduct of the work. Therefore, it was intended here to explore works that address the theme, with the aim of answering the proposed problem and filling gaps left by scholars.

In order to carry out the present research, the bibliometric method was used. Araújo (2006) points out that bibliometrics allows the identification and description of a series of patterns within scientific production. This technique helps to identify predominant characteristics about the theme studied (VASCONCELOS, 2014).

Bibliometrics in its systemic procedures for research elaboration has laws that lead it to its objectives. Among the main ones, Lotka's Law (1926) stands out, with emphasis on the authors and the number of articles produced by them. Bradford's Law (1926), with its focus on periodicals, has its premises in the number of periodicals produced within the subject addressed. And finally, Zipf's Law (1949), focusing on words, indicating the frequency in which they are used and thus attributing weight and importance to them. (MINEIRO and MAZZER, 2020)

As for the form of analysis, it is a mixed study, which uses both quantitative and qualitative methods. For Godoy (1995), qualitative research is not presented as a rigidly structured proposal, as it allows imagination and creativity to lead researchers to propose works that explore new approaches. Richardson (1999) points out that the quantitative approach is characterized by employing quantification, both in the modalities of information collection and in the treatment of data, through statistical procedures.

By gathering as much information as possible, through books, articles, theses and dissertations, this research uses content analysis, filtering central ideas of the authors, about the use and implementation of controllership in Micro and Small Companies. Thus, from these researches, the most effective ways of implementing this sector of accounting and its techniques applicable to MSEs are presented.



The Scientific Periodicals Electronic Library (*SPELL*) platform was used as a source of research , as it is a database that gathers and makes available free of charge scientific production, particularly in the areas of Public and Business Administration, Accounting and Tourism. As descriptors of the researches, the following terms were used: "controllership in micro and small companies", "difficulties of micro and small companies in the market", "*controller* profile", "controllership today", "implementation of controllership in MSEs." The period covered by the survey was from 2011 to 2021.

The research consisted of exploring the literature found, through the search on the scientific platform SPELL. Subsequently, the information was filtered according to the objective of the study. Soon after the survey and filter of the works, it is analyzed which techniques in the area of controllership are used in Micro and Small Enterprises, according to the literature, considering the results found by the authors in their publications.

To demonstrate the results obtained, the techniques that most appear in the articles are listed, indicating the incidence with which they appeared in the studies, and their objectives and effectiveness are described. By comparing the results, it is verified which elements are most used in the companies surveyed.

RESULTS AND DISCUSSIONS

With the adopted methodology, a database was obtained with 29 articles, published in national journals between 2011 and 2021, available on the SPELL platform, and of this total, 12 were discarded because they did not fit the theme. Thus, a total of 17 articles were reviewed, which are listed in the table below:

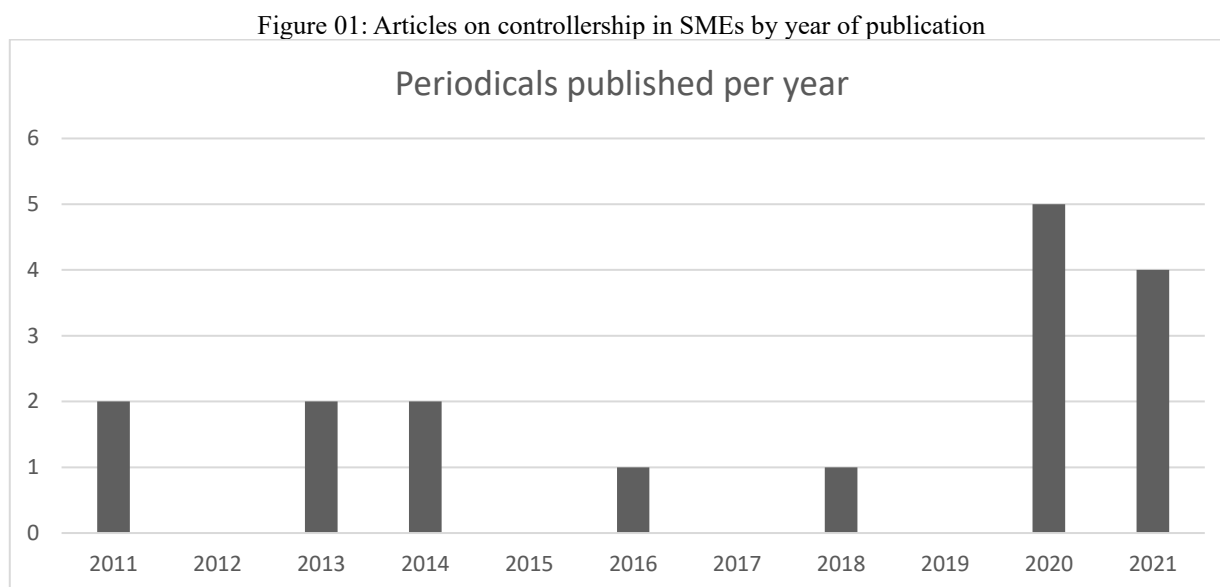
Chart 01 - Revised Articles

Author/Year of publication	Year of publication	Title	Newspaper
MONTEIRO and BARBOSA	2011	Business Controllership: Economic Management for Micro and Small Enterprises	Micro and Small Business Magazine (RMPE).
SANT'ANNA, LONGO, BARONE, COVA and OLIVEIRA	2011	Information technology as a tool for economic and financial analysis in support of decision making for micro and small companies.	Journal of Public Administration (RAP).
BEUREN, BARP e FILIPIN	2013	Barriers and possibilities of managerial accounting in micro and small companies through accounting services companies.	Context Magazine.
MOREIRA, ENCARNÇÃO, BISPO, ANGOTTI and COLAUTO	2013	The importance of accounting information in the decision-making process in micro and small companies.	Contemporary Journal of Accounting (RCC)
CAMPOS and GAUDIO	2014	The use of management control tools in micro and small companies in the metropolitan region of Rio de Janeiro	Micro and Small Business Magazine (RMPE).
HEINEN AND SOUTES	2014	Accounting information and cash management: a survey on its use by micro and small industries in Marechal Cândido Rondon (PR)	Minas Gerais Accounting Journal
FERNANDES and GALVÃO	2016	Controllership as a management tool in micro and small companies: a feasibility study and cost-benefit ratio.	Journal of Applied Technology (RTA).
AMORIM, OLIVEIRA, MANZI and BEMFICA	2018	Profile and competencies of the <i>controller</i> in companies in Recife.	Regional Accounting Council of Minas Gerais.
ANAGUSKO, ARAKI e MOSU	2020	Implementation of controllership in Micro and Small companies in Brazil: what to consider?	Micro and Small Business Magazine (RMPE).
CARRAZZONI, CARVALHO, CARRAZZONI and LEAL	2020	Organizational Innovation: Improvement in the management of micro and small business processes.	Brazilian Journal of Management and Innovation.
WRONG E HABERKAMP	2020	Analysis of the level of importance and intervening variables in the use of management tools in micro and small companies.	Micro and Small Business Magazine (RMPE).
MOURA, AFONSO, BLADES & BLADES	2020	Cost planning: A case study in the provision of electrical services in Hortolândia SP.	Micro and Small Business Magazine (RMPE).
SOUZA, WANDERLEY e HORTON	2020	Profile of <i>Controllers</i> : autonomy and involvement of controllership professionals.	Advances in Scientific and Applied Accounting (ASAA Journal)
FERREIRA, LEAL, FERREIRA & FERREIRA	2021	Profile of the <i>controller</i> and his strategic choices: an analysis of <i>Brazilian and Portuguese</i> controllers	Journal of Accounting and Organizations
PEREIRA and FAIA	2021	Internal control: a proposal for an improvement intervention for a small clothing company.	Management & Technology Magazine
REGINATO and DURSO	2021	Behavioral profile of <i>controllers</i> in Brazil: how are our professionals doing	Journal of Administration, Accounting and Economics (RACE)
TAMBOSI, JUNIOR, KROENKE'S HEIN	2021	Dimensions of the importance of controllership in organizations: a multivariate and multicriteria study.	Contemporary Journal of Accounting (RCC)

Source: Prepared by the authors (2022).

It can be seen from the table above that most of the publications in the eleven-year period, from 2011 to 2021, were published by the Micro and Small Business Journal (RMPE) – 5 articles. It is also verified, by the titles described, that the theme is directly linked to the managerial management of companies, as well as suggesting an openness of MSEs to innovative actions together with this management.

In this perspective, the figure below was elaborated, which shows the number of journals published per year:



It was found that the year 2020 was the year in which there were more publications of works that focused on the study of controllership in MSEs. And, although there were periods, between 2011 and 2021, that did not have any article published on the SPELL platform (2012/2015), in the last two years analyzed (2020-2021) there was an increase in interest in the topic.

Regarding the number of authors per article, it was noticed that they vary between two and five, as shown in table 01 below:

Table 01 – Number of authors per article

Distribution of Authors by Article	Number of Articles	Percentage
Two authors	07	41,18%
Three authors	03	17,65%
Four authors	05	29,41%
Five authors	02	11,76%
Total	17	100%

Source: Prepared by the authors (2022)

It should be noted that the collection of articles assembled is mostly written by two authors, which represents 41.18% of the research, followed by articles by four authors, with 23.53%. On the

other hand, only one article was written by an author, which in percentage makes up 5.88% of the filter.

When the procedures used in the elaboration of the research were verified, field research was pointed out as the predominant procedure, with a little more than 70% of the researches, as shown below:

Table 02 - Classification according to the procedures for the preparation of the articles

Kind	Quantity	Percentage
Bibliographic	04	23,53%
Case Study	01	5,88%
Field research	12	70,59%
TOTAL	17	100%

Source: Prepared by the authors (2022).

Within these field researches and case studies, micro and small companies from different places and segments, such as the clothing industry, industries, electrical service providers. It is noteworthy that all articles focused on the control area, as well as on the professionals who work in the area.

MAIN CONTROL TOOLS USED IN MICRO AND SMALL COMPANIES

It was sought to identify within the work, tools linked to the controllership sector, used by MSEs in their internal processes, to support management. Thus, the following points were found, as illustrated in the table below:

Chart 02 – Control functions found in MSEs

Authors	Identified Roles	Descriptions
MONTEIRO and BARBOSA (2011)	Strategic Planning, Cost Control Management and Accounting Support.	Existence of an organization plan with adequate distribution of responsibility; cash flow control; cost apportionment; product pricing; figure of the accountant as a <i>controller</i> .
SANT'ANNA, LONGO, BARONE, COVA and OLIVEIRA (2011)	Economic and financial management, balance sheet analysis.	The use of software that can gather as much information as possible and at the same time synthesize this information into reports.
BEUREN, BARP e FILIPIN (2013)	Information generated by accounting.	Companies providing accounting services are seen as a way to manage and control processes, as well as to make decisions.
MOREIRA, ENCARNÇÃO, BISPO, ANGOTTI and COLAUTO (2013)	Cash flow, inventory control, Balance Sheet and P&L.	It is present in the figure of the accountant, being the same as the one who provides this type of information to the company's manager.
CAMPOS and GAUDIO (2014)	Control of accounts payable and receivable, cost management, pricing, profitability indicators, competitive pricing	Considering that cost management is a little more than the simple global monitoring of expenses, the research emphasized that cost management should include analyses of historical

		expenses, market references, and expenses versus use or result.
HEINEN AND SOUTES (2014)	Cash flow management	It was found that the most used information is: cash control, monitoring of accounts receivable, control of accounts payable, consultation of the purchasing area with the financial area, analysis of resources to be invested in salaries, and analysis of liquidity and cash position to plan the volume and the appropriate way in the distribution of profits
FERNANDES and GALVÃO (2016)	Cash flow management, Integrated Information System of operational, financial and accounting information.	In the person of a <i>controller</i> or the accountant himself, gather skills to plan, control, filter accounting and financial information capable of assisting management with budgets and costs.
AMORIM, OLIVEIRA, MANZI and BEMFICA (2018)	Preparation of financial and accounting reports, budget analysis, cost control.	Controllershship acts as a sector of strong support to management, which requires technical, social and business skills.
ANAGUSKO, ARAKI e MOSU (2020)	Information system, pricing, business budget, matrix control of costs and fixed expenses, cash flow projection, fundraising, performance analysis.	Controllershship must go beyond monitoring financial and accounting results, coordinating the preparation of strategic and operational planning, ensuring the organization's good performance.
CARRAZZONI, CARVALHO, CARRAZZONI and LEAL (2020)	Information System for management control, manuals for operationalization of tasks.	Visualize processes as a system, detect errors and gaps, suggest improvements, and standardize organizational actions
ERROR E HABERKAMP (2020)	Control of accounts payable and receivable and sales, monitoring of inventory, costs, bank and cash balances, contribution margin, monitoring of accounting, financial and economic break-even points.	These are both operational and managerial tools, which serve as an aid for price formation, proper functioning of cash flow, budgeting, etc...
MOURA, AFONSO, BLADES & BLADES (2020)	Planning and cost analysis.	The control is given by the planning of costs, in this study, in a service provider company. This planning contributes to the pricing of the activities offered, as well as to the apportionment and projection of costs.
SOUZA, WANDERLEY e HORTON (2020)	Fiscal monitoring, cost management, bookkeeping, financial and non-financial indicators.	The size of the organization would play a significant role in the controller's involvement with the business and his autonomy within the organization.
FERREIRA, LEAL, FERREIRA & FERREIRA (2021)	<i>Bean conter e business partner</i>	The <i>controller</i> , gradually, has been oriented more towards the formulation and implementation of strategies as a business partner, contrary to the traditional view regarding his role of assisting in the decision-making of managers.
PEREIRA and FAIA (2021)	Evaluation of the production process, inventory control, price management.	Systematization of internal control of information, whose objective is to present and apply improvement solutions to problems related to security, reliability, timeliness and integrity of information in the production environment.
REGINATO and DURSO (2021)	Comprehensive financial, tax and asset control.	Involvement in the company's decision-making processes according to operational interdependence, competence



		of line managers and formalization of planning and budgeting
TAMBOSI, JUNIOR, KROENKE'S HEIN (2021)	Calculate, check, record and collect taxes; financial statements; patrimonial control.	It assigns to the controllership the role of advisory, consultant, auditor and spokesperson for senior management.

Source: Prepared by the authors (2022).

It is perceived that within Micro and Small Enterprises many of the accounting activities are considered to be for their internal control, and also, the figure of the accountant is seen as a kind of "controller" in these units. However, some of the functions pointed out by the authors are actually the responsibility of this professional, such as: the formulation and analysis of balance sheets, income statement, bookkeeping, among others.

Furthermore, it is noted that information systems appear as subterfuges that contribute to the controllership area. With this instrument, the institution can gather in a synthesized and organized way managerial information of a financial, economic and accounting nature, which will assist in decision-making (*bean contain*). Furthermore, to make controllership not only as the sector that gathers data, but also as the one that actively participates in the formulation and execution of strategies (*business partner*). The way this sector or the person responsible for the controllership task operates depends a lot on the size of the company, which in the case of MSEs is usually linked to the figure of the accountant.

In addition, cash flow management is one of the elements that most appears in the analyzed studies, as applicable to small companies. Given that it is something very simple, easy to execute, which is linked to daily activities, controlling inputs and outputs, in order to visualize accounts payable and receivable. Its application, in the short term, is useful to know where the realizations were applied and in the long term, it serves to measure whether the company will be able to meet future obligations.

Thus, cost control management is the most cited by studies as an important element for the formulation of the price of a product or service. Thus, it is possible to perceive the expenses that permeate the company's core activity (inputs, taxes, salaries, among others.), which is of paramount importance for the analysis of losses and profits arising from this activity.

Last but not least, another control function performed by controllership, which can also be easily introduced in an MSE, is inventory control. Through it, managers can visualize customer demand in relation to their supply and thus buy more assertively, improve their production and reduce losses.



CONCLUSION

The research proposed to present attributions of controllership, which in the light of scholars in the area, are applicable to Micro and Small Companies. Considering that this term and the activities that surround it are more preponderant in large institutions, the general objective of the work was to analyze the functions of the controllership area that are pointed out by the Brazilian accounting literature as applicable in small and micro enterprises.

It was then observed that the surveys brought simple functions, which will not necessarily require the presence of a *controller* in the company, (person responsible for the controllership sector). It is noteworthy that some authors studied state that controllership activities can be performed by the accountants themselves. After all, some of the tools presented are already his responsibility, which also dispenses with the creation of a sector only for control, which in the case of small companies, which are the focus of this study, can be a favorable point.

With the analysis of a total of 17 articles published between 2011 and 2021, it was noted that in this period, the year 2020 was the period in which the highest number of publications was presented, with the theme of controllership in MSEs, which were 5 articles. It was also observed that in 70.59% of the studies analyzed, a field research was used as a methodological tool.

As for the functions found, it was found that cost control and cash flow management were the most pertinent among the authors. Both go hand in hand in the day-to-day life of a company. In this way, when these tools are well managed, various information can be extracted that contributes to management decision-making.

Therefore, it was found that an information management system is essential for the effectiveness of control management in any company, because it creates a database that gathers data that contemplates the company as a whole. It was observed, however, that such systems are not yet present in many MSEs, which still carry out their controls through outsourced accountants.

It should be noted that the main limitations of this study were: the selection of journals, through the SPEEL platform, that matched the theme, based on the term "controllership in micro and small companies", since the production of articles with the proposed theme is small. This does not take away the relevance of this research, as it favors the discussion on the subject and can foster new research in the area.

For future research, a deeper study of the use of these tools in Micro and Small Enterprises is suggested. In addition, there is room to analyze the impact that the use of these tools causes within these institutions.



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